



Tatiara
the good country



ANNUAL **REPORT**

2022-2023



Tatiara
the good country

-VISIT FOR A DAY-
TATIARA
-STAY FOREVER-

ANNUAL REPORT

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Our Vision

A vibrant, prosperous and connected community building its own opportunities.

Our Values

- Accountability - We share information frequently and are transparent in our decisions. We are accountable for our actions and manage tough situations with openness and frankness.
- Leadership - We lead by example and demonstrate the courage to do what is right. We dare to explore new opportunities and challenge the way 'things have always been done'.
- Respect - We work together to build strong relationships with each other, our community and our other stakeholders. We show consideration for one another and embrace each other's differing perspectives to make better decisions.
- Integrity - We model ethical behaviour in all our words and actions. Our interactions with others are based on honesty and trust.
- Community - We are committed to our community and will reflect our community's aspirations. We will ensure that all members of our community are able to contribute and be heard.



Message from the

MAYOR

On behalf of Tatiara District Council, I am pleased to present our 2022/23 annual report.

The annual report is an opportunity to reflect on our achievements over the past year, which have included significant investments in projects across all our communities. While the work of Council is never complete, reflecting on the year is essential for



understanding where we have come from and where we are going.

This year we have the benefit of seven members being elected to Council for the first time; and have made considerable progress towards our goal of making the Tatiara a district where people lead fulfilling lives.

Our vision is for a vibrant, prosperous, and connected community building its own opportunities, and we have worked hard to achieve this vision by continuing to implement our roads and infrastructure programs.

This has included building bridges, cabins at the Bordertown Caravan Park, Bordertown Aerodrome parking and improving and maintaining our large roads program. We have collaborated with many community groups who have completed upgrades to sporting facilities. We thank the Federal and State Governments for their support to complete these projects.

This year elected members have attended a number of mandatory training

“ The Tatiara District Council places a great deal of emphasis on the many volunteer contributions to our local communities, and it is something we should be proud of. ”

sessions, which has enabled our new members to grow in the knowledge and skills required to perform their duties confidently and competently.

Our Council is very much economic development driven, we have done considerable work to build strong connections with government ministers and departments to continue addressing our water and power problem in Bordertown and the lack of housing and labour in the Tatiara. The purchase of residential land on Ramsay Terrace, Bordertown will help address the housing issue.

We have seen continued demand for the expansion of our Industrial Estates in both Keith and Bordertown, with Stage 4 of the Bordertown Industrial Estate and Stage 2 of the Keith Industrial Estate. This has created logistical problems for water supply in the Bordertown estate. We are continuing to work with SA Water to address this issue.

Major projects that are continuing in 2023/24 work are our workers accommodation at the Bordertown Caravan Park, the restoration of Hawke House and the Padthaway Streetscape to improve the main street and entrance to Padthaway. We are working with Telstra and other Limestone Coast Councils to improve connectivity in our region. The Keith War Memorial Committee have plans to develop a new adventure playground which, I am sure, will be well received and enjoyed by both locals and visitors. The Tatiara Speedway and Go Kart clubs are continuing to develop the Bordertown Motorsport Precinct with the help of Local, State, and Federal funding.

Well done to the Willalooka community who hosted the Australia Day celebrations this year. The Australia Day Ambassador, Mr John Shepherd, presented Michael Hunt with the Tatiara Citizen of the Year award for 2023 and Clare Langley with Tatiara Young Citizen of the Year. The Bordertown Spring Festival and Show received the Event of the

Year after hosting a successful show.

Acknowledgement of Volunteers Week was conducted with functions being held in Bordertown, Padthaway and Keith, all well attended by members of each community. Congratulations to David Ciampa and Tiffany Golding, Peter Brookman, Jake Rich and Els Heddle for being our Volunteers of the Year. All well-deserving recipients. The Tatiara District Council places a great deal of emphasis on the many volunteer contributions to our local communities, and it is something we should be proud of.

It is always a pleasure to conduct Citizenship Ceremonies for new members of our community, and to witness the excitement and happiness on the faces of our newest citizens. Since becoming Mayor, I have been a part of two ceremonies, with individuals being employees at local businesses and students at our schools.

I want to acknowledge and thank my fellow elected members, our CEO Anne Champness and Directors, all Council staff and the volunteers that continue to contribute so much to making our district a better place to live, work and play.

As Mayor it has been an honour to serve the community and witness the growth, strength, diversity and prosperity in our district. I look forward to continuing to work together for a bright and prosperous year ahead.



Liz Goossens

Mayor

November 2022 to current

From the

CHIEF EXECUTIVE OFFICER

Welcome to Tatiara District Council's Annual Report for 2022/23. The report presents an overview of our operation and performance from 1 July 2022 to 30 June 2023.

It was another big year for infrastructure projects, with the completion of many local roads and community infrastructure projects funded by the federal government, a new bridge for Nalang Creek at Mundulla, and the construction of workers accommodation at the Bordertown Caravan Park, to name a few.

In this report, we share some of our challenges and opportunities, our achievements and major initiatives. Towards the end of the report, you will find a copy of our audited financial statements for the last financial year, as well as a report of our regional subsidiary, the Limestone Coast Local Government Association

Our Services

Local government in Australia provides more than 100 services to its communities. The Tatiara is no different, with our services ranging from libraries to waste management, and swimming pools to road maintenance.

With such a diverse range of services and activities delivered by Council, it is impossible to cover every aspect of our operations in this report.

The below report provides a snapshot of some of our initiatives and achievements over the last twelve months.

Our Council

Periodic local government elections were held in November 2022 and Mayor Liz Goossens and Area Councillors Lynton Mackenzie, Miles Hannemann, Clarry Martin, Richard Halliday, Cathy Langley, Deb Downing, Trevor Butler, Linda Andersen and Nat Moore elected to Council, following in the footsteps of retiring Mayor Graham Excell and Area Councillors David Edwards, Jamie Jackson, Ken McInerney, Robert Mock, Maureen Oliver and Diana Penniment.

Our organisation

In March 2023, Council embarked on a review of its organisational structure to ensure that it is still the best fit for our strategic objectives and operations. Though the structure worked well for the organisation over many years, significant staff movements in 2023 made this a good time to review the organisation as a whole. The review was completed in August 2023 and is currently being implemented.

In April 2023, Council's Parks and Gardens Staff received the 2022/23 Local Government Workers Compensation Best Practice Award for an innovative workplace initiative, 'Taking up the Slack', which helps reduce risk of injury by using the app Slack as a dedicated Work Health & Safety tool.

Technical Service Major Projects		
Project Name	Project Description	Cost
Bunker Road	Special Local Road Projects Contribution of \$55k . The work involved widening and sealing the shoulders on a 550m segment of Bunker Road. Bunker Road is classified as a Regionally Significant Freight route and the project enhanced the road for the current and future heavy vehicle traffic volumes.	\$91,275
Pigeon Flat Road	Rut shape correction and reseal. High traffic volume including heavy vehicles. This project in 2021/22 was 50% funded through the Special Local Roads Grant Funding Programme. The project was completed with a final reseal this financial year.	\$136,730
Nalang Creek Bridge Mundulla	The Nalang Creek Bridge project created a spray seal safe crossing of Nalang Creek for pedestrians and cyclists. The need was identified in the Tatiara Strategic Pathway Plan. The project was partially funded by Phase 2 of the Local Roads and Community Infrastructure Program.	\$147,098
Seal Intersections	LRCI Phase 3: Upgrade of intersections in industrial area – Pigeon Flat Rd, Bordertown and Riches Road, Bordertown.	\$230,227
Sealed Road Reseals	Resurface 16km of sealed roads throughout the district	\$751,481
Unsealed Roads Resheets	Resurface and reshaped 33km of unsealed roads throughout the district	\$965,022
Mundulla Bike Path	Shared from Nalang Creek to Chark Road	\$67,053
Keith Bike Path	Shared path with Wynarling Road	\$54,065
Bordertown Airfield	LRCI Phase 3: Construction of parking area at Bordertown airfield.	\$25,321

Accommodation Major Projects		
Project Name	Project Description	Cost
Bordertown Caravan Park Development	Final works to complete 8 new cabins, partially funded by Building Better Regions grant of \$700,000	\$75,271
Bordertown Hawke House	Purchase and redevelopment of Hawke House – renovation works underway	\$68,358

Our Finances

I am pleased to advise that Council continues in a strong financial position. In the 2022/23 financial year, we achieved an operating surplus of \$137,000, compared to a budgeted \$3.9m deficit. The anticipated deficit had primarily been related to grants payments received in advance, including the pre-payment of 75% of Council's financial assistance grant revenue for 2022/23 in 2021/22 (compared to 50% in previous years). While we had consequently budgeted to only receive 25% of our 2023/24 financial assistance grants in 2022/23, we in fact received the full payment, 100%, late in the 2022/23 financial year. The 2022/23 financial statements reflect this pre-payment as a significant revenue increase, the current budget reflects a corresponding revenue reduction.

In May 2023, Council had to make the disappointing decision to note a bad debt of \$356,382.60 from the failed purchase of a new patching truck from Paveline International. Council was advised in late January that the company had gone into liquidation, and though the liquidation is still to be finalised, as an unsecured creditor we expect not to recoup any funds.

More detail on our financial performance is provided in the financial report, pages 47-54.

Our Infrastructure - Major Projects

One of the largest parts of Council's overall expenditure is on our transport infrastructure. Council is responsible for 1,789km of roads across the district, approximately 530km of which are sealed, 1,077km unsealed and 200km tracks/unformed roads.

The ongoing maintenance and renewal of this road network with a small rate base is a substantial challenge. Wherever possible, we try to maximise Council funds by seeking external sources of funding, like the Special Roads Program or the State Government's Bicycle Fund. In 2022/23, we spent \$965,022 completing 33km of unsealed road resheets. We also spent \$751,481 resealing 16km of sealed roads throughout the district.

Supported by funding (50%) from the Special Local Roads Program (SLRP) we widened the shoulders and sealed Bunker Road in Keith and Cannawigara Road in Bordertown, and with Local Roads & Community Infrastructure Program funding we sealed six unsealed intersections in rural areas and upgraded two heavy traffic intersections in industrial areas (\$230,227).

After replacing Victoria Parade Bridge last year, we tackled a slightly smaller bridge in 2022/23 and constructed a new pedestrian bridge over Nalang Creek at Mundulla (\$147,098). The bridge was officially opened by Tony Pasin MP in March 2023.

Other projects included concrete repairs and corrosion protection on ten of our 27 bridges, including Farquhar Street, Decourcey Street, Senior Road and Pigeon Flat Road (\$176,726), the construction of bike paths from Nalang Creek to Chark Road at Mundulla (\$67,053), and Wynarling Road at Keith (\$54,065), and finally the construction of a new parking area for aircraft and a helipad at the Bordertown Aerodrome. The latter was generously supported by the Bordertown Rotary Club who raised \$6,000 for the helipad.

The table on the previous page provides an overview of our major projects for the last 12 months.



Parks & Gardens

We are fortunate to have many beautiful parks and gardens in our towns. Apart from making sure that our 26 parks look their best, pruning street trees, managing weeds in towns and roadsides throughout the district, and carrying out safety inspections on 17 playgrounds in the Tatiara, our parks and gardens team installed irrigation systems at the Old Wirrega Council Chambers and the Keith town entrance, and supported the Padthaway Progress Association and Wolseley Sports and Community Club to develop plans for the redevelopment of playgrounds in both towns.

We also partnered with Bordertown on the Move and the Bordertown Field Naturalists, and with the help of students from the Bordertown Primary School planted 205 trees at the Bordertown Wetlands.

Funding

In 2022/23 we again received a large number of grants, including the continuation of the federal government's Local Roads and Community Infrastructure Program to stimulate economic recovery from COVID-19. In Phase 3 of the Program, in partnership with many community groups we were able to support some large projects, like the Mundulla Football Club changerooms, or the relocation of the Padthaway Netball Courts, as well as many smaller ones like the kitchen upgrades at the Padthaway and Keith Bowling Clubs. You can find a full list of projects on page 11.

Tatiara Economic Development Committee

Our Economic Development Committee was formally established in December 2021 and has since reviewed economic development challenges and opportunities for our district. In September 2022, the Committee adopted its first economic development action plan, which guides Council's economic development activities and priorities.

Community Support Projects		
Group Supported	Project Support	Amount
Bordertown Hockey Club	Community Grant: Equipment support	\$2,750
Desert Dragons	Community Grant: New Dragon boat	\$2,000
Highway Community Playgroup	Quick Response Grant: Equipment support	\$1,500
Keith Motorcycle Club	Quick Response Grant: Accommodation support for National event	\$1,064
Keith Bowls Club	Quick Response Grant: Assist with hosting of Senior SA Supa series	\$1,500
Mundulla Hall Committee	Quick Response Grant: Photographic Display for Historic Exhibition	\$1,500
Padthaway Progress Association	Quick Response Grant: Portable PA system & trestle tables	\$1,284
Tatiara Chaplaincy Group	Support towards the operations of Chaplaincy in the Tatiara Schools	\$10,000
Bordertown & Keith Men's Sheds	Administrative Costs per Men's Shed	\$1,450
Bordertown & Keith Senior Citizens	Administrative Costs per town	\$1,450
Youth Sponsorships	Training and personal development programmes, participation in state or national teams	\$3,550
Various Clubs and Grounds	In-kind works completed by Council Staff for small amounts of rubble for driveways and grounds, plus support with road closures for community events	\$33,455
Stand Like Stone Foundation	Annual Donation	\$3,000
Community Development Projects	Support towards promotion, catering, bus hire and various ad hoc community expenses to support community events	\$27,550
Migrant Projects	Settlement enhancement	\$1,098
Tatiara Mens Shed	Community grant carried forward from 2021-22	\$7,960
Tatiara Karting /Bordertown Speedway Club	Economic Development donation for upgrade of facilities & grounds if successful in receiving a major grant from either State or Federal Govt.	\$400,000
LRCIP Funding Phase 2 - carried forward from 2021-22		
Bordertown Showgrounds	Structural improvements to the community grandstand, a heritage building at the Bordertown Sporting/Showgrounds precinct.	\$1,570

LRCIP Funding Phase 3		
Mundulla Football Club (Changerooms)	Construction of a unisex change rooms including amenities, office space, umpire's room and storage at the Mundulla Oval.	\$279,804
Padthaway Netball Club (Netball Court Relocation)	Relocation of netball courts to the Padthaway Oval.	\$211,034
Bordertown Football Club (Clubrooms)	Redevelopment of clubrooms including replace ceiling, install solar panels, and provide unisex change rooms and amenities at the Bordertown Showgrounds.	\$110,000
Keith Bowling Club (Facility upgrade)	Facility upgrade to ensure the health and welfare of members. Including: a kitchen upgrade; shade extension to clubrooms; repairing cracked and lifted concrete on veranda pathway.	\$37,860
Mundulla Sport & Recreation Centre (Kitchen Upgrade)	Kitchen upgrade at the Mundulla Sport and Rec.	\$34,618
Bordertown Golf Club (Kitchen Upgrade)	Kitchen Upgrade at the Bordertown Golf Club.	\$40,000
Padthaway Bowling Club (Kitchen Upgrade)	Kitchen upgrade at the Padthaway Bowling Club.	\$48,615
Keith & Tintinara Show Society (Kitchen Upgrade)	Kitchen Upgrade at the Keith Showgrounds.	\$40,000
Keith Golf Club (Upgrade Irrigation)	Upgraded Irrigation at Keith Golf Club.	\$12,699
Keith Motorcycle Club (Automated Watering System)	Build and install a fully automated watering system for the grounds and track.	\$63,964
Tatiara Karting Club (Extend Pit area)	Extend "pit area" to accommodate the increasing growth and attract future events	\$20,000
Wolseley Community & Recreation Club (Playground)	Replaced existing playground equipment and infrastructure to comply with current regulations and standards	\$45,266

Bordertown & Mundulla Recreation Reserve Master Plans

We completed Master Plans for our recreation precincts in Bordertown and Mundulla. Over a period of 12 months, we engaged and consulted with user groups, reviewed different options – from conservative, to moderate, to grand visions, and developed 10 year plans for the future. The plans provide guidance and direction for the future development and maintenance of the sites and facilities. With estimated total costs of between \$17 – 19.5 million they will require significant commitment, focus and fundraising from everyone to realise. The plans were formally adopted by Council at its September 2022 meeting.

Housing Shortage

We have continued our advocacy and work to address the district's housing shortage.

Together with the Coorong, Naracoorte Lucindale and Southern Mallee Councils we recently completed the Joint Councils Key Worker Housing project, exploring the feasibility and partnership models for the development of 60 – 80 homes in the four local government areas. The project received funding from the Local Government Association's Research and Development Scheme and has provided important data on demand.

In June 2023, Council purchased a 5.8ha parcel of land on Ramsay Terrace, Bordertown, to help facilitate residential development in the future. This is in addition to the residential development proposed on Council land on Bennett Street in Keith. We will be preparing detailed designs for the infrastructure and plans of division for both parcels of land in the coming months.

Bordertown Medical Hub

Council first resolved to accept Dr Remona Pungutan's expression of interest to develop a medical hub on Council land adjoining the Bordertown Memorial Hospital in May 2021. The project encountered some unexpected hurdles with the Native Vegetation Council's refusal to support the development but after some negotiation was able to progress with the execution of contracts of sale in October 2022.

Unfortunately, in August 2023, Council received correspondence from Dr Pungutan advising that the development of the hub could no longer proceed due to the steep escalation of construction costs and interest rate increases.

Council will consider a new call for expressions of interest to develop the land in 2024/25, once the construction and financial sector settle from the combined impacts of the global pandemic, war in Ukraine and national climate events.

Bordertown Caravan Park

In February 2023, we commenced construction of eight workers accommodation units at the Bordertown Caravan Park. The new accommodation was supported in the fifth round of the federal government's Building Better Regions Program. Different from our other accommodation offerings at the Park, these units will provide longer term accommodation for workers who relocate to the district.

Only a month later, in March 2023, we officially opened eight beautiful new self-contained cabins that were also jointly funded by the federal government, with the \$1.4 million project supported in the fourth round of the Building Better Regions Program.



Combined with improved management and the delivery of great customer service, the Bordertown Caravan Park has consistently recorded high occupancy rates for its accommodation (88%) and powered sites (48%) by workers, travellers and visitors. We welcomed an amazing 13,671 visitors to the park, with 6,366 bookings made, 293 of these by overseas guests.

We have continued to grow our Facebook presence and by 30 June 2023 reached 1,903 followers on our Tatiara District Council page - 77.5% women, 22.5% men, 98.7% from Australia, 0.2% from Brazil. The Walkway Gallery page has 916 likes and 1,600 for What's on Tatiara.

Visit Tatiara Instagram has 405 followers - 85.5% women, 14.5% men, 92.8% from Australia, 0.5% from Iran.

Website, Visual Identity, Social Media

Council's website www.tatiara.sa.gov.au continued to be a popular resource for ratepayers and visitors during 2022/23, recording 41,000 hits. The site recorded 16,153 new users, with most users from Australia (87.4%), 6.2% from US, 2.1% from China, 1.7% from New Zealand and 0.7% from Germany.



The Walkway Gallery presented seven exhibitions and welcomed 21,025 people through the door.

Exhibition highlights include **Lacune** in partnership with the South Australian Museum and Murray Bridge Regional Art Gallery for Illuminate Adelaide, the Museum and Galleries NSW exhibition **Just Not Australian** and local spotlight

exhibitions including the Tatiara Palette Painters and Keith Art Group and Jaime Prosser and Sarah Cunningham. The program also featured the Art Gallery of South Australia and Country Arts SA touring exhibition **Adolescent Wonderland: Naomi Hobson**. 2022 also saw the Gallery launch the Art OpShop which proved to be a runaway success with 110 artworks sold during the exhibition.

The gallery also hosted a range of highly successful public programs, educational programs and events designed for a range of community groups and ages. The Brushes and Bevvies workshops were again a popular and highly requested program in Keith and Bordertown.

2022/23 Snapshot

	2021/22	2022/23	
Total number of exhibitions	6	7	
Total Attendance	18,112	21,025	+16%
Average attendance per exhibition	3,018	3,003	
Total payments to artists	\$21,174	\$23,634	+11.6%
Total commission made on sales / entry fees	\$11,596	\$5,370	
Unique visitors to walkwaygallery.com	2,774	2,422	-12%
Facebook likes	798	885	+12%
Facebook followers	923	1,046	+13%
Instagram followers	1,310	1,447	+10%



Key initiatives and projects held throughout 2022/23 include;

Volunteer Recognition

- Our 2023 National Volunteer Week went ahead with three functions held in Bordertown, Padthaway and Keith.
- Congratulations to our 2023 Volunteer of the Year award recipients David Ciampa, Tiffany Golding, Jake Rich, Els Heddle and Peter Brookman.
- Thank you to Bordertown Netball Club, Padthaway Bowling Club and Keith Golf Club for catering the three events.
- Thank you to 5tcbFM for their support during the 2023 National Volunteer Week.

Youth Week & Youth Support Activities

- Tatiara District Council again supported the Youth Personal Leadership Program at Bordertown High School. Students self-identified to take part in this program which took place over a school term. By adopting program principles, young people learn the skills to make positive choices and, as a result, are more motivated in school and community, confident in themselves and able to tackle life's challenges.
- We supported 819 students from Tatiara schools and childcare centres to celebrate the year's end with a free movie in the Tatiara Civic Centre.



2023 Tatiara Volunteer of the Year Awards



2023 Tatiara Volunteer of the Year Winners: David Ciampa and Tiffany Golding (Bordertown) with Mayor Goossens.

2023 Tatiara Volunteer of the Year Winners: Jake Rich and Els Hedde (Padthaway) with Mayor Goossens.



2023 Tatiara Volunteer of the Year Winner Peter Brookman (Keith) with Mayor Goossens.

Library in Numbers 2023	
Activity	Total
Number of visitors	28,292
Number of loans	33,215
Information requests answered	1710
Active members	3053
Bordertown Program Participants	2,262
Keith Program Participants	958
Total Programs (Keith & Bordertown)	217

Bordertown Library staff have been working diligently on programs and events with the aim of attracting people back to the library. Library numbers declined in the years 2020-2022 but this year we reached our goal and saw visitor and client numbers on par to pre COVID years. Some of the Childrens programs and events included Rhyme Time, Creative Kids, Drama class hosted by the local drama group, painting class, independent craft trolley use, Nature Play SA, migrant playgroup sessions, Science on Saturday and more. Adult programs and events included book club, learn to crochet, IT scam session, menopause session, staying safe on

Facebook, Crafternoon, Appy Hour, Canva workshop with Marie Fox and a host of craft sessions run by Chris.

School performance by Art for Earthlings

Art for Earthlings, a Queensland performing arts group came to South Australia to perform in the Fringe Festival and we were fortunate enough to have them visit Bordertown. We invited the local Tatiara primary schools to the Civic Centre to watch the group Holy Bin Amoley, a performance about recycling. Staff and students alike had a fantastic time, but we did not envy the teachers



who then had to settle their overexcited classes down and teach for the rest of the day.

History Project update

Thank you to our amazing volunteers Lynne, Josie, Ros and Julie who have been housing and indexing the Border Chronicle photography collection. There is still much work to be done before the project is finalised, but it is starting to take shape. Hopefully by the end of 2026 our community will easily be able to search and use the 1,000's of images in the Border Chronicle's collection.

Theatre Bugs visited Keith in the first week of the school holidays in April 2023

A group of 32 children aged 5 to 14 years, from across the district took part in this five day performing arts program organised by Bordertown Librarian Rachel.

Teachers, Alice and Thom, led the children on a journey across the week culminating in a performance of Mary Poppins on the final day in front of family and friends in the Keith Institute.

The program was well supported, with children from Keith and the surrounding district as well as Bordertown and Mundulla getting in on the fun.

The children made friends, learnt new skills, and enjoyed team challenges set by the teachers.

Theatre Bugs, a performing arts school based in Adelaide, returned to the Tatiara following a successful program run at Bordertown in 2021.

Keith Community Library Activities

Staff Michelle, Jess and Paula at the Keith Community Library have been very active over the last 12 months. They have had a learn- to-crochet class for adults, Friday morning Storytime, Storytime at Stirling Lodge, created a Thursday morning social session for crafters and kept numerous kids entertained throughout the school holidays with their craft activities (beading, performance by Mr Snot Bottom, collage art, scratch art, kinetic sand, food challenge and a painting workshop to name a few).



Culturally and Linguistically Diverse Community

A coordinated whole of community approach has resulted in many highlights over the past year:

- A community BBQ hosted by the Tatiara Multicultural Group was held in December. With the support of JBS this event provided an opportunity to meet some of our newest community members and welcome them to the district.
- The redeveloped Bordertown Community Centre (previously known as the Scout Hall) was completed and the official opening planned for 21 July 2023. This inclusive space provides a safe and comfortable place for community and service providers to use and enjoy.
- The newly established Edible Garden Group and Social Group (youth group) provide alternative platforms for connection and interaction.
- Ongoing coordination of emergency relief and support. This included the trial of the Food Connections program. With the support from generous community groups anyone needing a bit of support was warmly invited to attend.
- Throughout the year we continued to provide opportunities to connect through sports like soccer and rugby, as well as volunteering roles.
- Strong connections with Welcoming Australia continue which included an invitation to be involved in a Rural welcoming exchange between Welcoming America and Welcoming Australia.



Australian Citizenship



New Australians Iman Mahed Mohamed and Yazdan Ali Ahklaqi pictured with family and Mayor Liz Goossens

The Council conducts citizenship ceremonies on behalf of the Department of Home Affairs for new Australian residents in the Tatiara District Council area.

A total of 14 Conferees from 6 different countries pledged their loyalty to Australia and its people and became Australian Citizens:

- | | |
|-----------------|----------------------|
| 2 India | 1 Pakistan |
| 2 Congo | 2 Afghanistan |
| 1 Greece | 6 Philippines |



Development Applications 2022/23

Council dealt with a range of Development Applications for residential, commercial, and industrial land uses. Developments associated with the rural economy featured prominently with numerous applications for frost fans and agricultural buildings.

There were a total of 153 applications approved with the total development cost being approximately \$21 million.

Industrial Estates

The Bordertown and Keith Industrial Estates continue to expand and both areas provide an opportunity for new and existing businesses to develop and expand their services.

Infrastructure designs for the next stage of the estates are nearing and works will be tendered and construction commence in late 2023. Demand for industrial land continues, therefore it is imperative that to have adequate supply of appropriately zoned land to stimulate economic growth, as this forms the basis for our district's ongoing prosperity.

The inadequate water supply to Bordertown is yet to be resolved, which is a major concern, as it will impede both residential and industrial growth.

Development Assessment Panel

Tatiara, Kingston, and Naracoorte/Lucindale Council established the Northern Limestone Coast Regional Assessment Panel, which has been in operation for nearly three years.

Council's Director Development and Environmental Services is the Assessment Manager for the Panel. There were only two meetings of the Panel during the reporting period, as a majority of applications within the council areas are assessed under delegation.

There is little quantifiable evidence that the new system introduced by the State Government is providing any major benefit to the Tatiara apart from a central portal where all applications may be accessed.

Swimming Pools

Council provides excellent outdoor aquatic facilities at Bordertown and Keith. The pools are open from mid-November to early March. The Pool Manager administers a range of programs, including Bordertown Swim School, Aqua Fitness, Vac Swim and RLSSA Higher Awards, Private Swimming Lessons, Lap Swimming and the Swim and Survive Program.

Substantial works have been completed at both the Bordertown and Keith Pools in accordance with the long-term asset management plan.

Local Action Plan Committee

Council continues to contribute \$40,000 per annum towards the Coorong Tatiara Local Action Plan (CTLAP).

A Memorandum of Understanding has been in place with the Coorong District Council since 2010 and provides the opportunity to work together and support sustainable agriculture and environmental projects.

Coorong Tatiara LAP staff work closely with numerous government agencies to deliver workshops which are beneficial to rural landholders.

Work continues in many areas including bushfire landscape recovery, sandy soils, and management of environmentally significant Council land, which includes the Mundulla Common and Swamp, Cannawigara Swamp and the Tatiara Creek.

In 2023 Council lodged an application with the Native Vegetation Council to utilise portion of the Mundulla Common as a Significant Environmental Benefit area "SEB Area".

This means the area of land is protected and managed for conservation purposes. If clearance of native vegetation is approved elsewhere, the protected land may provide a significant environmental benefit to offset the clearance. Council is still awaiting the outcome of the application.

Buildings

Works continue to be undertaken on buildings and structures in accordance with the maintenance schedules.

In addition to maintenance works, we have also completed upgrades like the \$1.4m redevelopment of the Bordertown Caravan Park, including eight new cabins, and the construction of eight single occupancy units.

Numerous renewals and upgrades to community facilities located on Council managed land have been predominately funded through the Local Roads and Community Program. (See page 11-12)

Renovation work on the Hawke House, birthplace of former prime minister Bob Hawke is nearing completion.

The building will be used as a bed & breakfast and visitor/community meeting area.

Health and Well Being

We have continued to implement our five-year **Health and Wellbeing Plan** and **Disability Access and Inclusion Plans**.

We are committed to help build an inclusive, connected and welcoming community and were pleased to partner with "Survivors of Trauma and Torture Assistance and Rehabilitation Services to meet the needs of the CALD community.

The Pool and Beyond project provided CALD communities, people with a disability, and people from a low socioeconomic background with necessary water safety skills and knowledge, to feel confident participating in water-based activities.

Council contracts the Bordertown Memorial Hospital to provide immunisation services for children who reside in the district. The programs are extremely beneficial, and Council will continue to investigate ways to improve participation.

It has been an exciting and at times challenging year, with many big projects completed. None of the above could have been achieved without the support of Elected Members, our staff and many volunteers. Thank you, for your commitment, professionalism and hard work throughout.

Anne Champness
Chief Executive Officer

MEET THE ELECTED MEMBERS

LIZ GOOSSENS

Mayor

Committee Roles: Limestone Coast Local Government Association, Local Government Association Voting Delegate, Local Government Finance Authority SA Voting Delegate, TDC Executive Committee



MILES HANNEMANN

Deputy Mayor

Committee Roles: Limestone Coast Local Government Association (2nd Proxy), Local Government Association Voting Delegate (2nd Proxy), Box Flat Wild Dog Co-ordinating Committee, TDC Executive Committee, Tatiara Local Action Plan Committee, Plant & Machinery Working Group



LINDA ANDERSEN

Elected Member

Committee Roles: Keith Urban Development Committee



TREVOR BUTLER

Elected Member

Committee Roles: TDC Audit & Risk Committee, Plant & Machinery Working Group



DEB DOWNING

Elected Member

Committee Roles: Bordertown High School Equipment Trust Fund, TDC Executive Committee



RICHARD HALLIDAY

Elected Member

Committee Roles: Box Flat Wild Dog Coordinating Committee (Proxy), TDC Executive Committee, Tatiara Local Action Plan Committee,



CATHY LANGLEY

Elected Member

Committee Roles: Limestone Coast Local Government Association (Proxy), Bordertown on the Move Committee, TDC Audit & Risk Committee



LYNTON MACKENZIE

Elected Member

Committee Roles: TDC Executive Committee, Tatiara Economic Development Committee, Plant & Machinery Working Group



CLARRY MARTIN

Elected Member

Committee Roles: Keith Urban Development Committee.



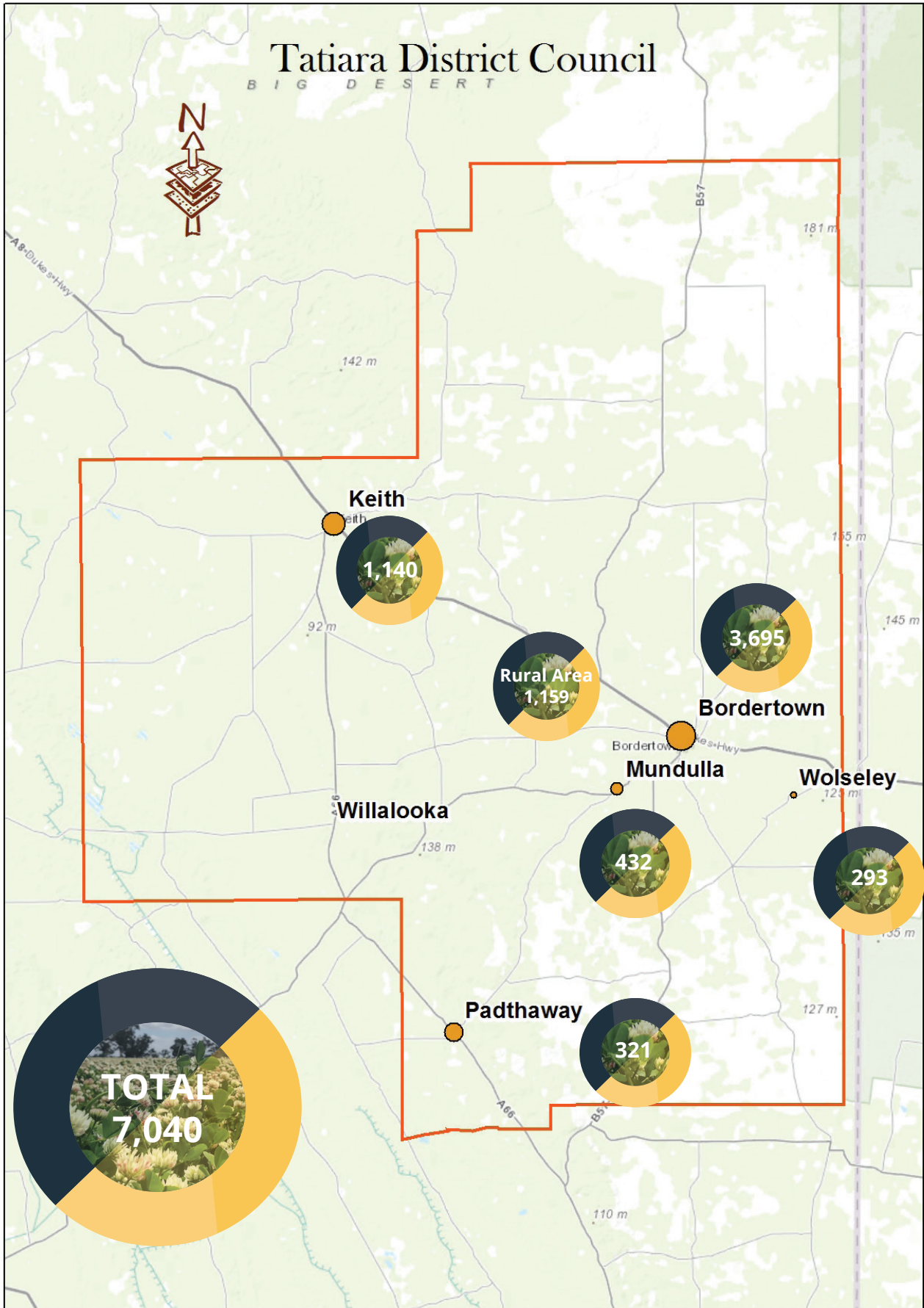
NAT MOORE

Elected Member

Committee Roles: Bordertown Memorial Hospital Advisory Committee, Bordertown on the Move Committee.



OUR DISTRICT



TATIARA *in focus*

TOWNS

BORDERTOWN
KEITH
MUNDULLA
PADTHAWAY
WOLSELEY

POPULATION



7,040

1000+



LOCAL
BUSINESSES

PADTHAWAY
WINE
REGIONS OF
TATIARA
MUNDULLA



Bordertown
Home of the
White
Kangaroo



- Multicultural Food Festival
- AFL Gather Round
- Art Op-Shop
- Diesel & Dirt Derby

MAJOR EVENTS

NEW AUSTRALIAN CITIZENS

Pakistan
Afghanistan
India
Greece
Philippines
Congo

14

total
employed



5,377

\$20.95
million



BUILDING
APPROVALS



abundance of
UNDERGROUND
WATER

\$1,829

weekly
family
income

\$29,005 IN ARTWORK
SALES

Walkway
Gallery

21,025
visitors

\$337.4m

gross value in
agriculture
production



K
E
I
T
H

LANDROVER
ON A POLE

STATE
ROADS

327 kms

\$274,750

MEDIAN HOUSE
SALE PRICE

AREA
OF

6,526
square
kilometres

1.3%

UNEMPLOYMENT
RATE

SENIOR EXECUTIVE OFFICERS

“ During 2022/23, Council had four Senior Executive Officers under the provisions of the Local Government Act 1999. All four of these officers are engaged under contracts. Their total remuneration packages consisted of ”

Anne Champness **Chief Executive Officer**

Four year contract - includes salary, 10% superannuation plus private use of vehicle. Benefits payable may include the payment of memberships to professional bodies. No additional bonuses are payable.

Kingsley Green **Director Corporate & Community Services**

Rocky Callisto **Director Development & Environmental Services**

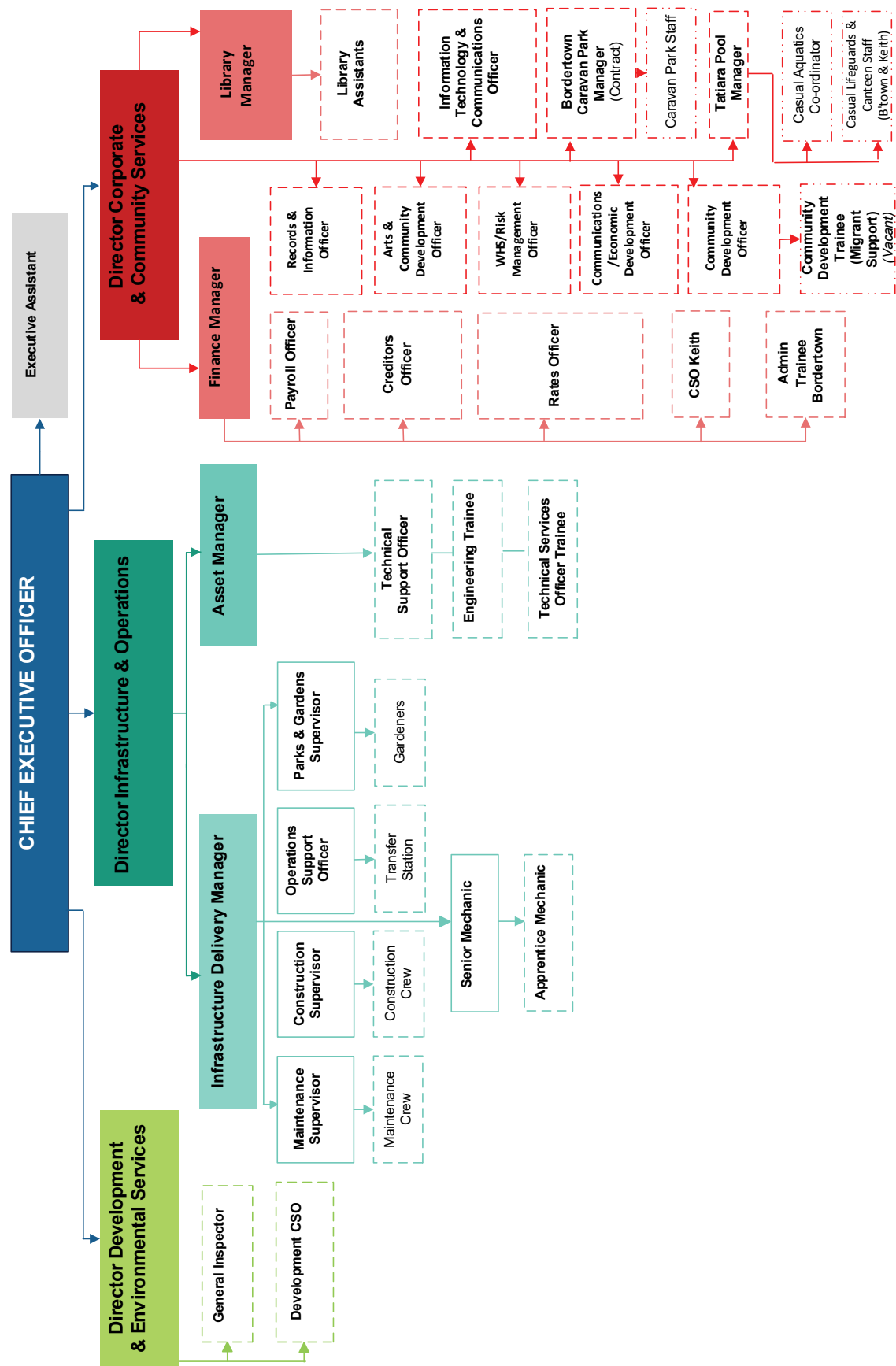
Aaron Hillier **Director Infrastructure & Operations**

Five year contracts - include salary, 9.3% superannuation plus private use of vehicle. Benefits payable may include the payment of memberships to professional bodies and reimbursement of internet expenses. No additional bonuses are payable.



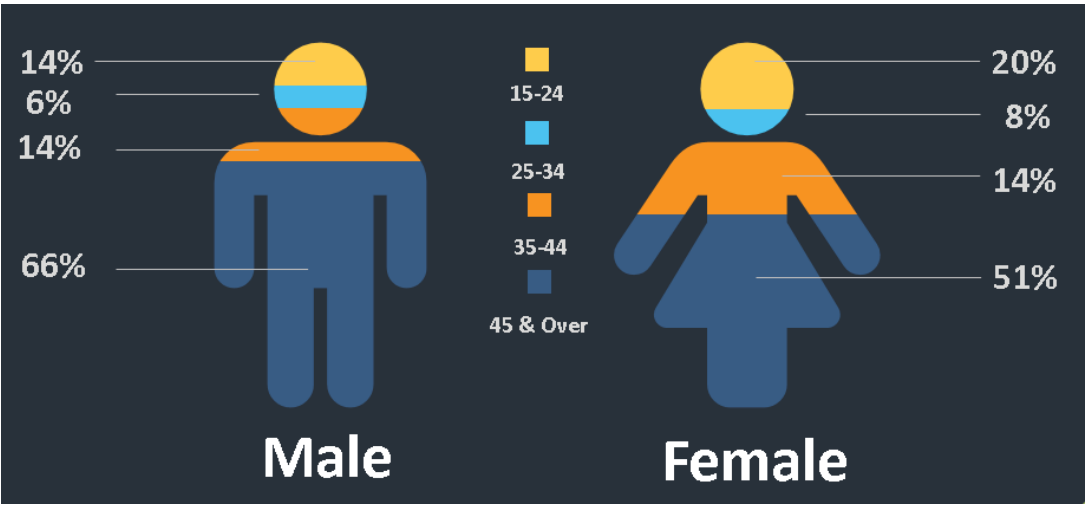
L-R: Kingsley Green, Aaron Hillier, Anne Champness & Rocky Callisto

ORGANISATIONAL STRUCTURE



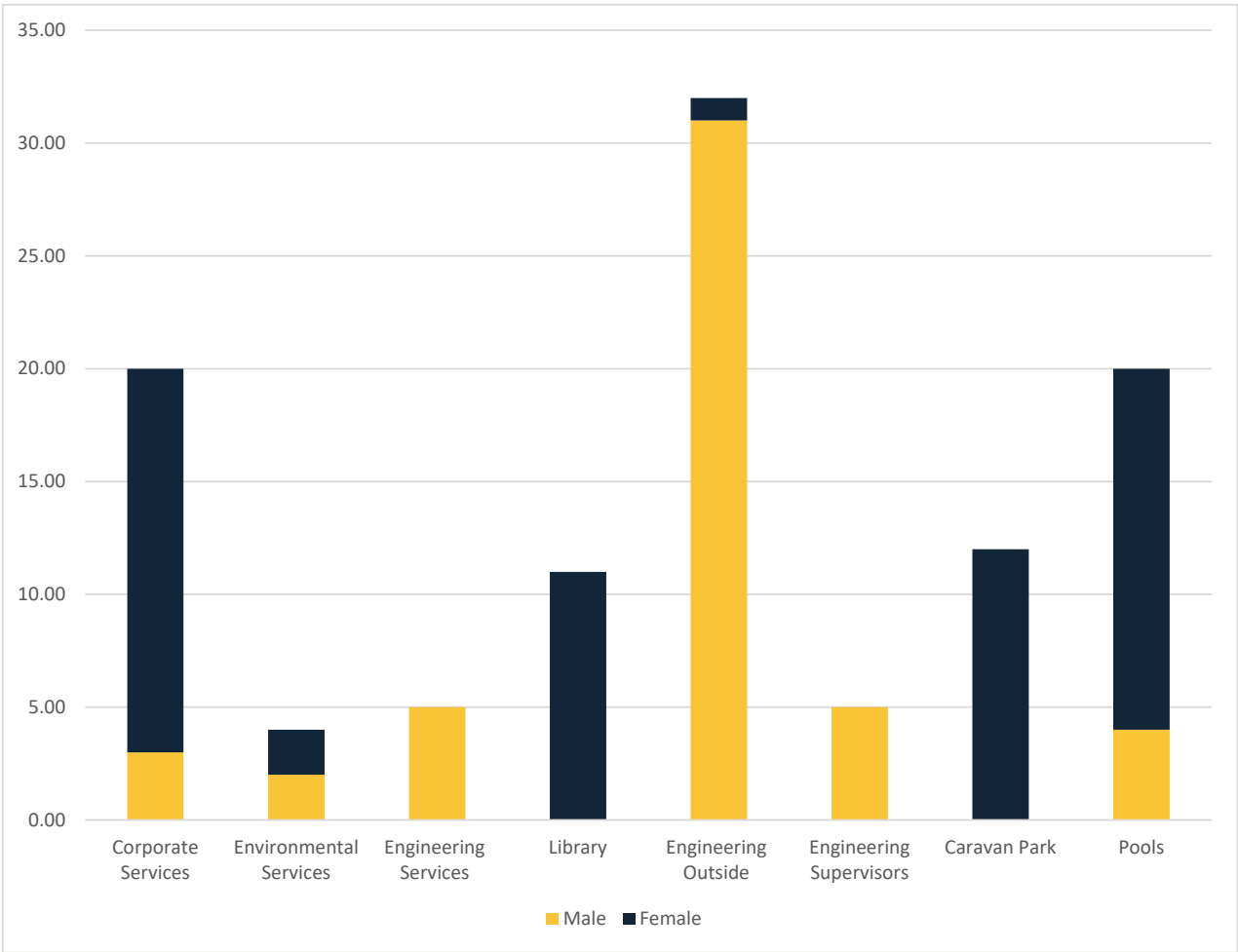
STAFF FACTS

Over the course of 2022/23, Council employed 109 staff, in full time, part time, and casual roles, including our caravan park, swimming pools, cinema and library.



Design by PresentationGO.com

We employ slightly more women (59) than men (50), together have accumulated 827 years of service and averaged 45 years of age.



ELECTED MEMBERS

Allowances

The below allowance amounts (as of November 2022) are per annum and are paid monthly in arrears.

Type of Allowance:

- Mayor \$61,524
- Deputy Mayor \$19,226.25
- Standing Committee Presiding Member \$19,226.25
- Elected Members \$15,381

Meeting Times

Council meetings are held on the second Tuesday of each month commencing at 5.00 pm. Meetings are open to the public, and members of the public are welcome to speak to council during the public forum at the beginning of the meeting.

Council Members Training and Development

Council's Training and Development Policy sets out our commitment to professional development in accordance with Sect. 80A of the Local Government Act.

The professional development undertaken by Elected Members is detailed in the table on page 32.

Audit Committee

Non Council members receive the following allowances:

- Sitting fee \$150 per meeting, (\$300 from 9 May 2023)
- Travel allowance (\$30 - 30-50 km from Council Office or \$50 - 50-100 km) (\$50 and \$100 respectively from 9 May 2023)

Non-Council members who serve on this committee are as follows:

- Jim Ker
- Sonia Winter
- Brendan Dowd

Section 41 Committees

Council members who are the presiding member of a Section 41 Committee receive the following allowance:

- Sitting fee \$183 per meeting (\$188 from 16 March 2023)

Meetings Attended

Elected Members	Council Meetings		Notes
	Normal (12)	Special (2)	
Mayor Excell	4	0	Term ended November 2022
Mayor Goossens	12	2	Elected as Mayor November 2022
Cr Edwards	4	0	Term ended November 2022
Cr Hannemann	11	2	
Cr Jackson	3	0	Term ended November 2022
Cr Langley	12	2	
Cr McInerney	1	0	Term ended November 2022
Cr Mock	3	0	Term ended November 2022
Cr Oliver	4	0	Term ended November 2022
Cr Penniment	2	0	Term ended November 2022
Cr Andersen	8	2	Elected in November 2022
Cr Butler	8	2	Elected in November 2022
Cr Downing	8	2	Elected in November 2022
Cr Halliday	7	2	Elected in November 2022
Cr Mackenzie	7	1	Elected in November 2022
Cr Martin	8	1	Elected in November 2022
Cr Moore	7	2	Elected in November 2022

Date	Training/Development	Mayor Goossens	Elected Members								
			Andersen	Butler	Downing	Halliday	Hannemann	Langley	Mackenzie	Martin	Moore
22/11/22	Induction program	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	
05/12/22	Behaviour & Civic (Mayor)										
		Yes	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
08/12/22	Elected Members Mandatory Training Behaviour Modules 3.1, 3.2, 3.3, 3.4a & 3.4b *	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	
08/12/22	Elected Members Mandatory Training Civic Modules 4.1, 4.2, 4.3 & 4.4 **	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	
08/12/22	Elected Members Mandatory Training Legal Modules 5.1, 5.2 & 5.3 ***	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	
07/02/23	Council Induction – Community Development	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	
17/02/23	2023 LGA Principal Member Forum	Yes	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
07/03/23	Council Induction – Corporate Services	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	
10/03/23	Elected Members Mandatory Training Strategy & Finance Modules 6.1, 6.2, 6.3a & 6.3b	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	
04/04/23	Council Induction – Infrastructure	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	
12/05/23	Deputy Mayor Forum	n/a	n/a	n/a	n/a	Yes	n/a	n/a	n/a	n/a	

* originally delivered on 8/12/2022 to all members, Module 3.1 delivered to Cr Moore 22/5/23

** originally delivered on 8/12/2022 to all members, Modules 4.2, 4.3 & 4.4 delivered to Cr Moore 22/5/23

*** originally delivered on 8/12/2022 to all members, all modules delivered to Cr Moore 22/5/23

Elector Representation

Representation Quota

The Tatiara District Council is a corporate body consisting of a Mayor and nine Elected Members. The Council area is not divided into wards.

Councillors are known as Area Councillors. Currently the Tatiara District Council has 4,459 electors.

The table below displays a comparison of the elected representation quota for the Tatiara District Councils with councils of a similar size.

Council last undertook a representation review in 2021 and will commence the next review in 2029.

Council	Electors	Council members (including Mayor)	Representation Quota
Clare & Gilbert Valleys	6,850	10	685
Coorong	3,864	8	483
Goyder	3,122	7	446
Grant	5,607	10	560
Naracoorte Lucindale	5,833	11	530
Tatiara	4,459	10	445
Wattle Range	8,786	12	732

Data source: Electoral Commission SA 2022-23

Development Approval Statistics

		\$
New Dwellings	21	8,212,143
Dwelling Additions	6	683,150
Commercial/Industrial	21	7,215,223
Outbuildings	84	4,762,719
Land Divisions	21	
Total	153	20,873,235

Notes for producing this table: Derived from PLAN SA portal – Council area report, F/Y Dev applications granted (underlying data). Commercial/Industrial = Comm/Industrial New & Additions, change of classification, public & recreation additions, frost fans. Outbuildings includes sheds, garages, hangars, roof covers, carports, pergolas, verandahs, swimming pools. All farm/hay/agricultural sheds.

Local Nuisance and Litter Control Act

	Complaints Received	Expiations	Prosecutions	Nuisance Abatement	Civil Penalties S34	Applications to the Court
Backyard Burning	2	Nil	Nil	Nil	Nil	Nil
Litter	2	1	Nil	Nil	Nil	Nil
Noise	Nil	Nil	Nil	Nil	Nil	Nil
Odour	Nil	Nil	Nil	Nil	Nil	Nil

Confidentiality Provisions

Council meetings are generally conducted in a public environment, however there are some circumstances where it may be necessary or appropriate for specific items to be considered in confidence.

As at 30 June 2023, of the 25 times Council went into confidence, 18 reports/minutes were released and seven remain confidential.

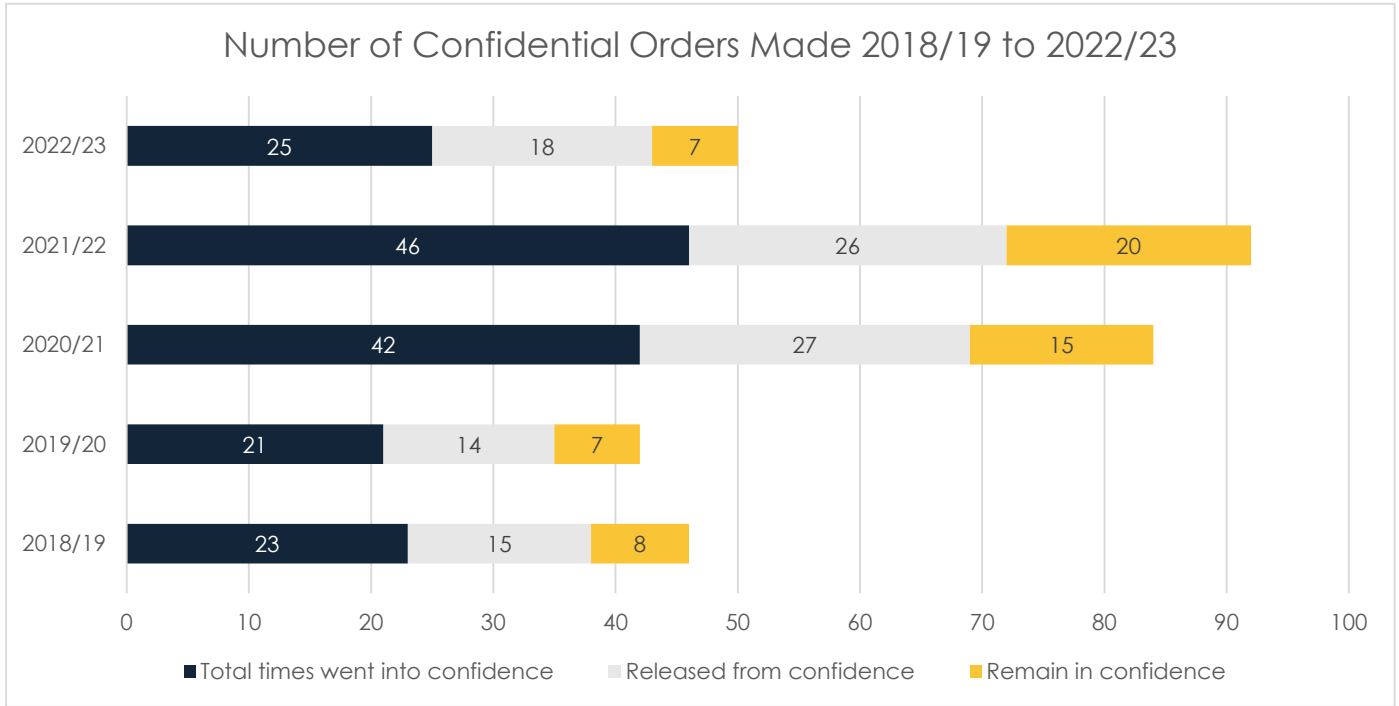
Section 90 of the Local Government Act sets out the specific circumstances where this may occur.

Date	Subject	Reasons	Remaining in Confidence
12/07/2022	Letter from SA Ombudsman	(a), (j) (i) & (ii)	No
12/07/2022	Bridge Maintenance Purchase Recommendation	(k)	No
12/07/2022	First Nations of the South East #1 and #2 and Ngarrindjeri Part B Native Title Claims	(i)	Yes
09/08/2022	Native Vegetation Clearance - Bordertown Medical Hub	(a), (b) (i) & (ii)	No
05/09/2022	Joint Councils Key Worker Housing Project	(d) (i) & (ii)	No
05/09/2022	Replacement of Isuzu 12 tonne tipper	(k)	No
29/11/2022	Padthaway Streetscape Request for Quotation	(k)	No
29/11/2022	Workers Accommodation at Bordertown Caravan Park	(k)	No
13/12/2022	TTEG - Public Lighting Dispute Update	(h) & (i)	Yes
13/12/2022	Waste Management Services Contract	(d) (i) & (ii)	Yes
17/01/2023	Chief Executive Officer Key Performance Indicators	(k)	No
14/02/2023	Replacement of Front Deck Mower	(k)	No
14/03/2023	Confidential Minutes of the Tatiara Economic Development Committee Meeting held 1/3/23	(a)	No
14/03/2023	Tatiara Economic Development Committee Membership	(a)	No
14/03/2023	Cleaning Tender Evaluation - Cleaning cabins and public conveniences at the Bordertown Caravan Park	(k)	No
14/03/2023	Public Convenience Cleaning Tenders - Bordertown, Willalooka and Wolseley	(b) (i) & (ii), (k)	No
14/03/2023	Changeover of Holden Acadia	(k)	No
11/04/2023	TTEG - Public Lighting Dispute	(h) & (i)	Yes

Date	Subject	Reasons	Remaining in Confidence
11/04/2023	Confidential Minutes of the Tatiara District Council Executive Committee Meeting held 10/3/23	(a), (h) & (i)	Yes
11/04/2023	Purchase and Delivery of Bulk Fuel - Tender Evaluation	(k)	No
09/05/2023	Kerbside Collection and Processing/Disposal of Residual (Putrescible) Waste, Co-mingled Recycling and Organics (Garden Waste) Recycling Contract	(d) (i) & (ii), (i)	Yes
09/05/2023	Possible Purchase of Land for Residential Development	(a), (b) (i) & (ii), (d) (i) & (ii)	No
23/05/2023	Local Government Electricity Tender	(k)	Yes
13/06/2023	Possible Purchase of Land for Residential Development	(a), (b) (i) & (ii), (d) (i) & (ii)	No
13/06/2023	Chief Executive Officer Performance Review	(a)	No

Confidential Provisions Reasons Key

- (a) Personal affairs of any person
 (b) Commercial advantage of a person
 (d) Commercial information of a confidential nature
 (i) Information relating to litigation
- (j) Information provided on a confidential basis by, or to a Minister of the Crown
 (k) Tender/supply of goods



Internal Review of Council Decisions

Council is committed to transparent decision making processes, and a fair and objective procedure for the internal review of decisions.

Grievances may arise as a result of a decision about a policy, procedure, service or fee. All attempts will be made to resolve grievances quickly and efficiently, without the need for formal applications for review to be lodged. Sometimes this cannot be achieved. If this happens then you have the right to make a formal request for an internal review of that decision, whether it was made by Council, its employees, or other people acting on behalf of Council.

Formal requests for the review of Council decisions are made in writing to the Chief Executive Officer, providing full details about the review request. Principles of natural justice will be observed in dealing with all matters. All parties will have the opportunity to express their point of view, provide relevant information, and respond to issues raised.

During the 2022/23 financial year, Council received no requests for a formal review of a Council decision.

Freedom of Information

Tatiara District Council received three Freedom of Information applications during the 2022/23 financial year.

Inquiries or requests for information under the Act should be forwarded to:

Anne Champness
Chief Executive Officer
PO Box 346
Bordertown SA 5268

Freedom of Information Statement

An information statement in accordance with the requirements of the Freedom of Information Act 1991 is published by the Tatiara District Council annually and is available for viewing on Council's website.

Mandatory Registers, Policies and Codes

Mandatory Registers

Under the Local Government Act 1999 and the Local Government (Elections) Act 1999, Council is required to list the following registers:

1. Elected Members' Register of Interest
2. Elected Members' Register of Allowances and Benefits
3. Officers' Register of Remuneration
4. Officers' Register of Interest
5. Community Land Register
6. By-Law Register
7. Public Roads Register
8. Register of Gifts and Benefits

Community Land

Council is required to have in place Community Land Management Plans for all of its land that has been classified as "Community Land" in accordance with the requirements of the Local Government Act.

Any land acquired by Council (e.g. by direct purchase) is classified as community land unless excluded prior to acquisition. Typically, any land purchased or held for operational purposes (e.g. car parking, depots) is excluded from the Community Land classification.

When Council receives new Community Land it undertakes public consultation, in accordance with the Local Government Act, prior to adopting a Management Plan.

Councillors Behaviour

There were no instances of contraventions of Chapter 5, Part 4 Division 2 by members of the Council during 2022/23.

Health & Safety Duties

There were no instances of contraventions of Section 75G (Health and safety duties) of members of the Council during 2022/23.

Mandatory Codes of Conduct or Practice

Under the Local Government Act 1999, and the Local Government (Elections) Act 1999, Council is required to list the following codes of conduct or practice:

1. Meeting Procedure Code of Practice
2. Code of Practice - Access to Council Meetings and Documents

Delivering Cost Effective Services

Council is committed to ensuring an efficient, effective and ethical use of resources as well as accountable and transparent processes to procure goods and services. For example, our Procurement and Tenders Policy aims to deliver best value services to the community.

When considering the most appropriate form of service delivery the following factors are considered:

- Council's strategic directions;
- Relevant industrial awards and Enterprise Bargaining Agreements;
- A need to control specific services;
- Risks in adopting the various options;
- Number of competitors in the marketplace;
- Current service delivery arrangements;

- Existing skills and resources of Council's staff; and
- Benefits associated with entering into a commercial activity or project.

In fulfilling Council's procurement role, the following principles will apply:

- Transparency and accountability in purchasing procedures and practices to ensure responsibilities are clearly defined and decisions are made in a transparent manner.
- Open and fair competition to ensure that potential suppliers are given reasonable opportunity to bid for the required goods and services.
- Compliance with statutory and other obligations.
- The highest standard of professionalism and probity by making decisions in an ethical and impartial manner.
- Risk management practices and procedures in place to effectively manage risk exposure to Council with allocation of risk to the party best able to manage that risk; and
- Adopt practices that are consistent with the principles of ecological sustainability, to the greatest extent that is practicable.

If all factors are equal when evaluating quotes and tender bids, preference will be given to local businesses.

The table over the page shows the items tendered out during 2022/23.

National Competition Policy

By virtue of the Government Business Enterprise (Competition) Act 1996, Council is required to submit relevant information on the application of competition neutrality principles.

In 2022/23, there were no significant business activities controlled by Council to report, nor by-laws restricting competition, or complaints alleging a breach of competitive neutrality principles by Council.

Tender Number	Service/Product	Contractor/Supplier
1-22/23-A	Keith Cleaning of Public Conveniences	Linda Gilmour
1-22/23- B	Padthaway Cleaning of Public Conveniences	Anthony Haines
1-22/23-C	Wolseley Cleaning of Public Conveniences	Agile Group
1-22/23-D	Bordertown Cleaning of Public Conveniences	Agile Group
1-22/23-E	Willalooka Cleaning of Public Conveniences	Agile Group
2-22/23	Electrical Testing and Tagging	Dean Wendelborn
4-22/23	Road Marking	Action Line Markings (SA) P/L
6-22/23	Bordertown Caravan Park Workers Accommodation Units	Destination Homes
7-22/23	Stabiliser Hire for Shoulder Widening	Stabilised Pavements of Australia
8-22/23	ShoulderMaster Hire	Southern Contracting
14-22/23	Front Deck Mower Replacement	Brandt John Deere
15-22/23	Padthaway Streetscape Project	JPE Design Studio P/L
18.1-22/23	Bordertown Gardening - Bordertown Caravan Park, Pool, Cemetery	M and M Mowing and More
18.2-22/23	Bordertown Gardening - Policeman Park	Michelle Pengilly
22-22/23	Cleaning Cabins & Public Conveniences at the Bordertown Caravan Park	Michelle's Pet & Home Services
23-22/23	Cleaning of Public Conveniences in Wolseley	Michelle's Pet & Home Services
24-22/23	Cleaning of Public Conveniences in Bordertown	Michelle's Pet & Home Services
25-22/23	Cleaning of Public Conveniences in Willalooka	Rosemary Gerhardy
26-22/23	Purchase and Delivery of Bulk Fuel	Refuelling Solutions

Gifts Provided

The following gifts above the value of \$50 were provided to elected members and employees in 2022/23 and funded in whole or in part by the Council:

GIFTS PROVIDED			
ELECTED MEMBERS			
Name	Date	Details	Amount
Graham Excell	31/1/2023	16 Years of Service Gift	\$320.00
Jamie Jackson	31/1/2023	12 Years of Service Gift	\$240.00
Ken McInerney	31/1/2023	8 Years of Service Gift	\$180.00
Robert Mock	31/1/2023	12 Years of Service Gift	\$240.00
Maureen Oliver	31/1/2023	12 Years of Service Gift	\$240.00
Diana Penniment	31/1/2023	31 Years of Service Gift	\$620.00
David Edwards	11/4/2023	12 Years of Service Gift	\$240.00
EMPLOYEES			
Name	Date	Details	Amount
Don Virgin	11/7/2022	Resignation Gift – 12 Years of Service	\$264.00
Malcolm Crombie	31/8/2022	Resignation Gift – 23 Years of Service	\$460.00
Alan Holloway	15/11/2022	10 Years Service Gift	\$250.00
Jeffery Makin	15/11/2022	15 Years of Service Gift	\$500.00
Josie Verco	15/11/2022	15 Years of Service Gift	\$500.00
Chris Virgin	15/11/2022	15 Years of Service Gift	\$500.00
Heather Mewett	15/11/2022	20 Years of Service Gift	\$750.00
Rocky Callisto	15/11/2022	25 Years of Service Gift	\$1,000.00
Colin Hunt	15/11/2022	35 Years of Service Gift	\$1,500.00
Nigel Poland	17/4/2023	Resignation Gift – 5 Years of Service	\$100.00
Keith Braun	31/5/2023	Resignation Gift – 17 Years of Service	\$340.00
Josie Verco	21/6/2023	Resignation Gift – 16 Years of Service	\$320.00

The following interstate and international travel was undertaken by elected members and employees in 2022/23 and funded in whole or in part by the Council:

Note: * Costs incurred in June 2023 but not costed until July 2023 (\$736.05)
 ** Costs incurred in June 2023 but not costed until July 2023 (\$127.29)

The total amount of expenditure incurred using credit cards provided by the Council for use by members or employees of the Council during the 2022/23 is as follows:

- Total expenditure \$117,842.53

- Bookings for accommodation and travel for training
- Equipment purchases
- Marketing materials
- Information technology subscriptions eg. Mailchimp, SurveyMonkey etc.

Pursuant to Section 131(1a) of the Local Government Act the amount of legal costs incurred by the Council during 2022/23 is as follows:

Total	\$ 58,510
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Strategic Plan 2020-2030 and 2022/2023 Annual Business Plan

The **Strategic Plan** is a high level planning document which is supported by a number of other plans, strategies and policies. Together these plans form Council's strategic management framework as set out in sections 122 and 123 of the Local Government Act 1999.

The Strategic Plan identifies Council's objectives for the area over a period of 10 years, the principal activities Council intends to undertake to achieve its objectives; and provides performance measures (financial and non-financial) against the objectives and activities.

The **Annual Business Plan** summarises the long term objectives in our Strategic Plan, outlines our initiatives and activities for the financial year, assesses our financial requirements, and sets out our rating structure.

Council's performance against its Strategic Plan 2020-2030 and 2022/2023 Annual Business Plan is detailed in the table over the page.

“ A vibrant,
prosperous
and connected
community
building its own
opportunities ”

Tatiara District Council - 2022/23 Annual Business Plan - Annual Report

Goals			Activities	Achieved	Comment
Theme 1 – Strong Community					
1.1	Foster engaged communities with a shared vision and common purpose	1.1.1	Facilitate Community Planning in five communities	✓	Introductory workshop held 18 June 2023
		1.1.2	(future years)		
		1.1.3	Provide and promote Tatiara Community Grants program	✓	
1.2	Enable all members of our community to participate in a wide range of programs and activities	1.2.1	Develop master plans for the Bordertown and Mundulla Recreation Precincts	✓	
		1.2.2	(future years)		
		1.2.3	Facilitate grants and fundraising workshop	✗	Held 23 June 2021
		1.2.4	<ul style="list-style-type: none">Undertake CBD access review in all towns, built awareness through business engagementReview current programs and activities to maximise access and inclusion for people with disability	✓	
1.3	Promote lifelong learning	1.3.1	School holiday activities, Theatre Bugs, History Month, activities for adults, implement Disability Action Plan.	✓	
		1.3.2	(future years)		
1.4	Continue to build a vibrant local arts and events scene	1.4.1	Facilitate Billboard Project and Postcard consultation on future programming	✓	
		1.4.2	Further develop partnerships with South Australian Museum, Country Arts SA and National Art Gallery to host exhibitions and events in the Tatiara	✓	
		1.4.3	<ul style="list-style-type: none">Community programming (creative writing, art & craft etc.)Promote National Volunteer WeekDevelop Public Art Strategy and Collection Policy	✓	Public Art Strategy and Collection Policy in progress
1.5	Support access to a diverse range of health and community services in the district	1.5.1	Continue to develop and improve spaces, amenities and recreation facilities	✓	Wolseley playground redeveloped, Padthaway Settler Park playground in progress
		1.5.2	Facilitate the development of a Bordertown Medical Hub	✓	Discontinued in August 23
		1.5.3	See 3.1.4	✓	See 3.1.4
1.6	Support successful settlement outcomes	1.6.1	<ul style="list-style-type: none">Review Migrant Community Action Plan with a whole of community lensFacilitate soccer tournament, Harmony Day and Refugee Week eventsParticipate in Welcoming Cities	✓	
		1.6.2	Continue advocacy as opportunity arises	✓	
		1.6.3	<ul style="list-style-type: none">Continue to provide support to Tatiara Multicultural GroupEngage Community Development Trainee – Migration Support	✓	No current Trainee.
		1.6.4	Lead the establishment of a Limestone Coast Migration Committee promoting the ‘Move to More’	✗	

Goals			Activities	Achieved	Comment
Theme 2 – Built & Natural Environment					
2.1	Preserve and enhance our communities' character and combination of rural landscape, scenic beauty, natural environment and heritage assets	2.1.1	Develop a Padthaway Streetscape Plan	✓	Adopted in October 2023
		2.1.2	Construction and improvements of cycling/ walking track/s – pram ramps Bordertown, new tracks Beeamma Parsons Road, Padthaway, and Wynarling Road, Keith.	✓	
		2.1.3	Provide online maps with all cycling and walking paths	✗	
		2.1.4	Education through social media and engagement with communities.	✓	
2.2	Provide appropriate infrastructure that supports our district's growth	2.2.1	<ul style="list-style-type: none">• Bunker Road – widen & seal (SLRP) (Budget \$110,000)• Weir Drive – construct (Budget \$124,000)• Sealing of rural road intersections (Budget \$50,000)• Cannawigara Road – upgrade (SLRP) (Budget \$680,000)• Jenkin Road – construct (Budget \$65,000)• Sealing of various intersections (LRCIP) (Budget \$240,000)	✓	Weir Drive and Jenkin Road deferred to 2023/24
		2.2.2	Comprehensive update of CWMS and Parks and Gardens AMPs	✗	In progress
		2.2.3	<ul style="list-style-type: none">• Road Construction – Resheets (Budget \$1,070,000)• Road Construction – Reseals (Budget \$750,000)• Construction Kerb and Gutter (Budget \$155,000)• Maintenance Works – Patrol Grading (Budget \$714,000)• Sealed Road Maintenance (Budget \$326,400)• Unsealed Road Maintenance (Budget \$235,000)• CWMS – Drain Flushing (Budget \$40,000)	✓	
		2.2.4	(future years)		
2.3	Provide sustainable waste management	2.3.1	In partnership with LCLGA, explore opportunities for regional Material Recycling Facility	✓	In progress
		2.3.2	Explore use of recycled content for street and road furniture.	✓	
2.4	Protect our natural environment for future generations and the enjoyment of local community and visitors	2.4.1	Work with the community and state government to identify opportunities to protect and manage significant native flora and fauna on public and private land e.g. Mundulla Common, Nalang and Tatiara Creeks	✓	
		2.4.2	Continue the LAP partnership with Coorong District Council	✓	
		2.4.3	(future years)		
		2.4.4	Upgrade sprinkler systems to remote monitoring for improved monitoring and reduced water use	✓	
Theme 3 – Thriving Economy					
3.1	Advance our economic position as a strong, diverse and innovative regional centre	3.1.1	<ul style="list-style-type: none">• Establish regional training hub• Explore opportunities for tourism product collaboration/packages• Use technology to promote tourism• Develop Tatiara Visitor Amenities Plan	✗	Official opening of The Community Centre in July 2023

Goals			Activities	Achieved	Comment
		3.1.2	Establish economic development advisory group	✓	
		3.1.3	Develop Keith Industrial Estate Stage 2 and Bordertown Industrial Estate Stage 4	✓	Land division approved, designs developed
		3.1.4	Collaborate with Renewal SA, National Housing Finance and Investment Corporation, private developers and local businesses to develop new housing options	✓	
3.2	Support business development in the district	3.2.1	Review Council's Business Assistance Programme	✗	In progress
3.3	Grow the district's share in the visitor economy	3.3.1	Maintain and continue to improve Bordertown Recreation Lake RV facilities	✓	
		3.3.2	<ul style="list-style-type: none">Bordertown Caravan Park improvements – workers accommodation, painting, irrigation, solar panels, reseal roadways and internal footpath (Budget \$340,000)Complete development of Hawke House into Bed & Breakfast (Budget \$50,000 (LRCIP)	✓	Caravan Park completed, Hawke House underway
Theme 4 - Leadership					
4.1	Be an effective advocate for our community's interests	4.1.1	Develop Advocacy Strategy	✗	
4.2	Provide strong leaderships and transparent governance	4.2.1	Increase the number of media releases and good news stories shared with local and social media	✓	
		4.2.2	Review number, content and reach of Council's social media pages and develop future social media strategy	✗	
4.3	Build an agile, cohesive, customer focused organisation that provides value for money	4.3.1	Develop an IT Strategy to future proof the organisation's business management systems	✓	
		4.3.2	Implement systems identified as priority in IT Strategy	✓	Multiyear strategy
		4.3.3	Review Council's organisational structure	✓	
		4.3.4	(future years)		
4.4	Promote Council as an employer of choice	4.4.1	Prepare, review and implement individual staff Development Plans	✓	
		4.4.2	Increase participation in Healthy Lifestyle Program	✓	
		4.4.3	Promote flexible work arrangements that meet staff and organisational requirements	✓	

AUDIT & RISK COMMITTEE

The committee, comprising Councillors Trevor Butler and Cathy Langley, who were both appointed from November 2022, and Councillors Ken McInerney and Robert Mock (both until October 2022), and independent members Brendan Dowd, Sonia Winter and myself, held 5 meetings during the financial year, and held discussions with the External Auditors on two occasions. In all, 24 substantive recommendations were made to Council.

At our meeting with Auditors, Dean Newbery we discussed with them in detail their first audit and Council attention to issues raised in their interim management letter. All matters have been resolved satisfactorily, and they were very happy with the productive response from Council staff. Their initial review was quite comprehensive and highlighted the benefit of a fresh approach to the task. The issues noted in the audit and reported in the ensuing management letter were constructively worked through, and closely monitored by the Audit Committee on an ongoing basis.

The committee has developed a work program, which includes all statutory requirements and responsibilities requested by Council. All matters are up to date.

The committee initiated a review of its terms of reference and its activities taking into account recent legislative changes to the LG Act. Appropriate changes were recommended to Council, and approved, and the committee is now working in line with the new terms of reference.

The committee has met its statutory responsibilities during the Financial Year.

The committee continues to monitor very closely sustainability issues going forward, internal control processes, service standards, productivity, resource utilisation, asset valuation, and risk factors. During the 2022/2023 period the committee paid greater attention to risk, performance, and cyber security issues. The committee is monitoring the development of the Risk Management Plan and Business Continuity Plan, and notes that organisation wide commitment will be of paramount importance.

As required under the Local Government Act and regulations there are numerous reports, financial plans etc required, and we note that they have been prepared in an exemplary fashion and within the time frames set. The committee continues to monitor these requirements and in particular, seeks to ensure that Council has all the relevant information, including appropriate reports, available to facilitate its decision making.

The committee examines performance reports on the Caravan Park business venture regularly, and is of the view that it is performing well. It is noted that occupancy and finances are well ahead of original projections.

Council finances are well managed, and good cost control continued during 2022/2023. The Audit and Risk Committee is monitoring project outcomes against budget, and watching cash balances closely. It is important that all assets are utilised productively. The Financial Sustainability Key Performance Indicators were reviewed during 2022/2023.

Work is currently being undertaken by Council staff in respect to Asset valuations and the committee will be examining the outcome closely prior to completion of Council Annual Financial reports.

The Long-Term Financial Plan 2022/2023 to 2031/2032 was reviewed, is a soundly based working document and particularly valuable in assessing project viability and impact on Council financial sustainability.

I thank all members of the Committee, the Director Corporate and Community Services, the Finance Manager, and the CEO, for their support and commitment to the work of the Committee.



Jim Ker
Presiding Member



FINANCIAL MANAGEMENT

Responsibilities

“To provide financial, information and customer services of a high quality in support of the general operations of Council”.

- Financial Management and Reporting
- Property Information, Rate and Service Charges
- Annual Budget and Reviews
- Investments and Loans
- Accounts Payable and Receivable
- Information Technology and Communication Systems
- Records Management

Achievements

- Unqualified Audit Report;
- Adoption of Annual Business Plan, Budget & Rates;
- Budget Reviews completed each quarter;
- Review & improvement of processes, systems & procedures;
- Review & improvement of Internal Financial Controls;
- Review of financial results against Council's Strategic Plan & Long Term Financial Plan;
- Review & development of financial policies & procedures.

Council is committed to ensuring that strong sustainable financial management underpins the provision of an extensive range of services to our community. Council manages approximately \$200 million in assets, which includes land, community buildings, library resources, recreation facilities, equipment, roads, footpaths, stormwater drains and community wastewater management systems.

To maintain our region's valuable assets and to deliver our services, Council collects revenue from ratepayers and receives some grant funding from the Federal and State Government.

Council is always mindful of the impact and affordability of rates for the community, both householders and businesses. Council's Financial Sustainability Strategy contains a number of principles that guide its financial management in the areas of:

- Balanced budget
- Funded asset and service provision costs
- Debt limitations
- Review of assets
- Council rate increases.

Audit Control

Dean Newbery have undertaken Council's Balance Date Audit at 30 June 2023 and issued an unqualified audit opinion, meaning the external Auditor is satisfied as to the overall standard of Council's accounting practices and management of Council's financial affairs.

Internal Control

In accordance with s129 of the Local Government Act 1999, auditors are required to provide an opinion regarding internal controls of councils. This opinion focuses on councils' obligations under s125 of the Local Government Act 1999:

“A council must ensure that appropriate policies, practices and procedures of internal control are implemented and maintained in order to assist the council to carry out its activities in an efficient and orderly manner to achieve its objectives, to ensure adherence to management policies,

to safeguard the council's assets, and to secure (as far as possible) the accuracy and reliability of council records."

The audit opinion is restricted to financial internal controls, specifically the controls exercised by the Council during the relevant financial year in relation to the receipt, expenditure and investment of money, the acquisition and disposal of property and the incurring of liabilities. Overall the Council demonstrated significant progress towards the implementation of an internal control

framework consistent with the principles within the Better Practice Model.

During their interim visit, Dean Newbery found that the majority of key internal controls reviewed were in place and were operating effectively. They found that the principles underpinning the model were used by Council in the identification of its business cycles, the establishment of its internal controls and the implementation of its risk management processes.

A summary of the results is provided in the table below:

Audit Matter	2023	Risk Findings			
	Action Plan	High	Medium	Low	Best Practice
User Access	May 2023	✓			
Asset Revaluation Review	June 2023		✓		
Credit Card Policy	June 2023		✓		
Contracts Register	June 2023		✓		
Register of Allowances	Quarterly		✓		
Elected Member Allowances Payments	Completed		✓		
Elected Member Allowances Policy	May 2023		✓		
Total		1	6	0	0

Renewal and Replacement of Assets

Consistent with the principles of financial sustainability, Council is committed to continuing its development of comprehensive asset management plans. The operations of Council are highly asset intensive – the Council has assets and infrastructure valued in excess of \$200 million – and the further development of long term asset management plans will deliver significant improvements to our strategic decisions.

Strategic decisions and budget allocations on capital can be significantly improved through the use of long term infrastructure and asset management plans.

There is a continuing focus on asset accounting through: robust asset information, data and assessment to accurately reflect asset valuation, condition and local use.

A rolling asset class program for revaluation and condition assessment was expanded to ensure Council's assets are appropriately managed and records maintained.

2022/23 In Focus

Throughout 2022/23, Council continued with its rigorous approach to financial accountability, with all financial and statutory reporting requirements being met and management of expenditure and income in line with the far-sighted Long-Term Financial Strategy. By focusing on the renewal of ageing infrastructure and responsible financial management, Council is protecting future generations. This resulted in Council adopting a responsible 2022/23, budget which saw funds allocated to core and essential services.

In 2022/23 Council achieved an operating surplus of \$137,000 against a budgeted \$3.9m

deficit. This dramatic change from the projected operating result was driven by the pre-payment of the full 2023/24 Financial Assistance Grants late in the 2022/23 financial year. Our financial performance over the last four years is detailed over the page.

Facts & Figures – Rating and Budget Performance				
Category	2020/21 Actual	2021/22 Actual	2022/23 Actual	% Change 21/22 – 22/23
Capital Valuation	2,316,538,280	2,659,378,260	3,192,062,080	20.03%
No. of Rateable Assessments	4,693	4,707	4,719	0.25%
General Rate Revenue	8,379,514	8,547,104	8,718,047	2.00%
Residential Rate in the \$	0.5755	0.4870	0.4227	-13.20%
Rural Rate in the \$	0.3187	0.2869	0.2432	-15.23%
Rural Living Rate in the \$	0.459	0.4870	0.4227	-13.20%
Commercial/Industrial Rate in the \$	0.5755	0.445	0.395	-11.24%
Refuse Collection & Disposal	330	340	379	11.47%
STEDS Charge - Occupied	350	350	350	0.00%
STEDS Charge - Vacant	185	185	160	-13.51%
Minimum Rate	560	560	580	3.57%

Financial Accountability and Responsibility

Council maintains a Corporate Reporting Framework that identifies financial and non-financial measures to ensure our performance can be assessed against stated objectives. Included in the regular schedule of reports are:

- Monthly financial reports to Council.
- Quarterly budget reviews to Council and Audit Committee.
- Quarterly key financial indicator updates to Council and Audit Committee.
- Annual Report

The Framework is reviewed continually to ensure it delivers the most informative and effective reports to Council.

Financial Indicators

In accordance with Section 122 of the Local Government (Financial Management and Rating) Amendment Act 2005, Council is required to introduce measures to assess its performance over the financial year. The Local Government Financial Sustainability Program has defined a series of financial indicators that have been incorporated into the Model Financial Statements. These indicators provide information on financial performance, financial position and long term viability. The operating surplus before capital items for 2022/23 was above budget and continues our strong performance over recent years. It provides a sound base for the achievement of our financial sustainability objectives into the future.

Council, by using a number of key financial indicators, assesses its financial sustainability to determine its financial performance and position. Council's long term financial performance and position is sustainable where planned long-term service and infrastructure levels and standards are met without unplanned and disruptive increases in rates or cuts to services.

Long term financial sustainability promotes fairness in distributing public resources between current and future ratepayers, that is inter generational equity, it maintains a healthy financial position and provides greater stability and certainty of financial outcomes. It also ensures continuation of delivery of essential community services and the efficient operation of infrastructure and a reasonable degree of stability and predictability in overall rates burden over time.

Facts & Figures – Financial Performance					
Category	Target	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Actual
Operating Surplus/(Deficit)	Surplus	(78,000)	993,000	1,081,000	137,000
Operating Surplus Ratio	0 or +	-0.5%	5.4%	5.7%	0.7%
Adjusted Op. Surplus Ratio*	-	0.7%	3.9%	2.3%	-4.9%
Net Financial Liabilities Ratio	0 – 65% of Op. Rev.	-89%	-92%	-105%	-104%
Asset Renewal Funding Ratio	100%	127%	141%	125%	83%
Note: *In the month of June in recent years the Federal Government has paid amounts of untied financial assistance grants, which are recognised on receipt, in advance of the year of allocation. The 2022/23 financial year reflects the receipt of the 2023/24 allocation in full.					

The financial measures adopted by Council, which are in line with those recommended for all councils by the Local Government Association of South Australia, are contained in Note 13 of the financial statements and are commented on the next page.

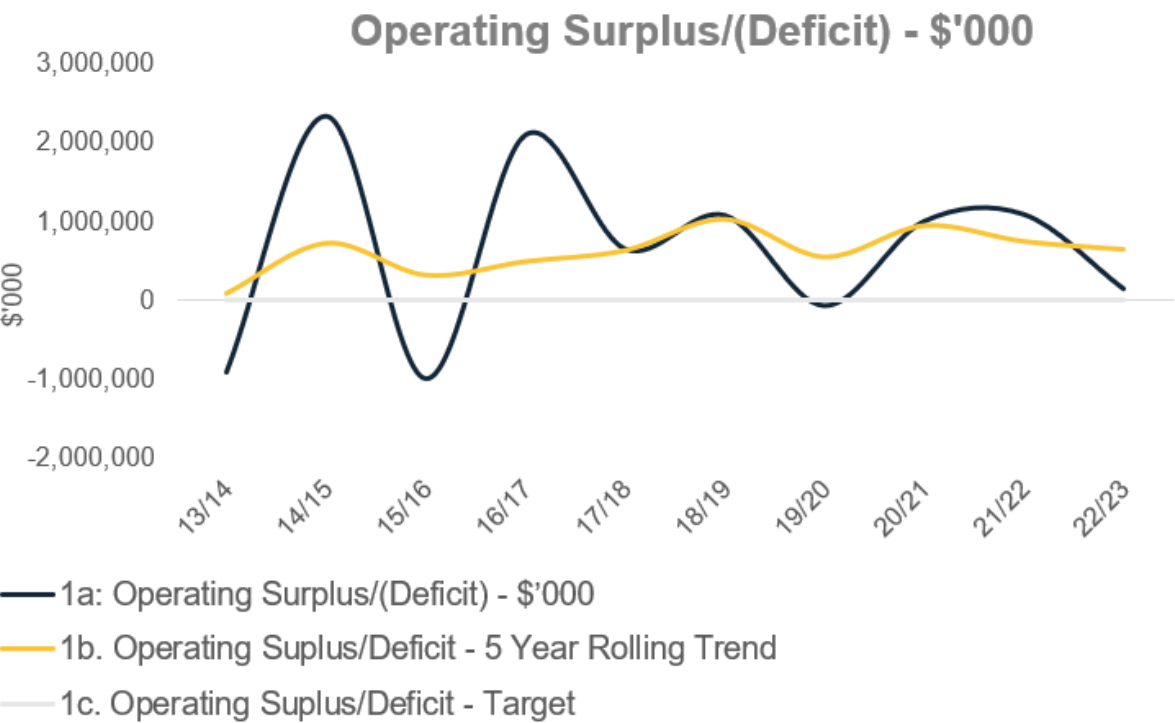
Operating Surplus/ (Deficit)

Indicator: An operating surplus before capital revenues indicates the extent to which operating revenue is sufficient to meet all operating expenses including depreciation. An operating deficit occurs when total operating expenses exceed total operating revenues and consequently the burden of a portion of expenses will need to be met by future ratepayers. For the Tatiara District Council, this indicator is

being used to measure the ‘gap’ from our operating result to break even.

Target: At the end of the five-year period to 2022/23 we will achieve an accumulated operating surplus/(deficit) position that will be within a band of +/-5% of rate revenue without requiring significant increases in rates or decreases in services throughout the period.

Result: In 2022/23, Council recorded an operating surplus of \$137,000. As illustrated by the following graph, the 5 year trend average is a surplus of \$640,000 and the 10 year average being a surplus of \$633,600.



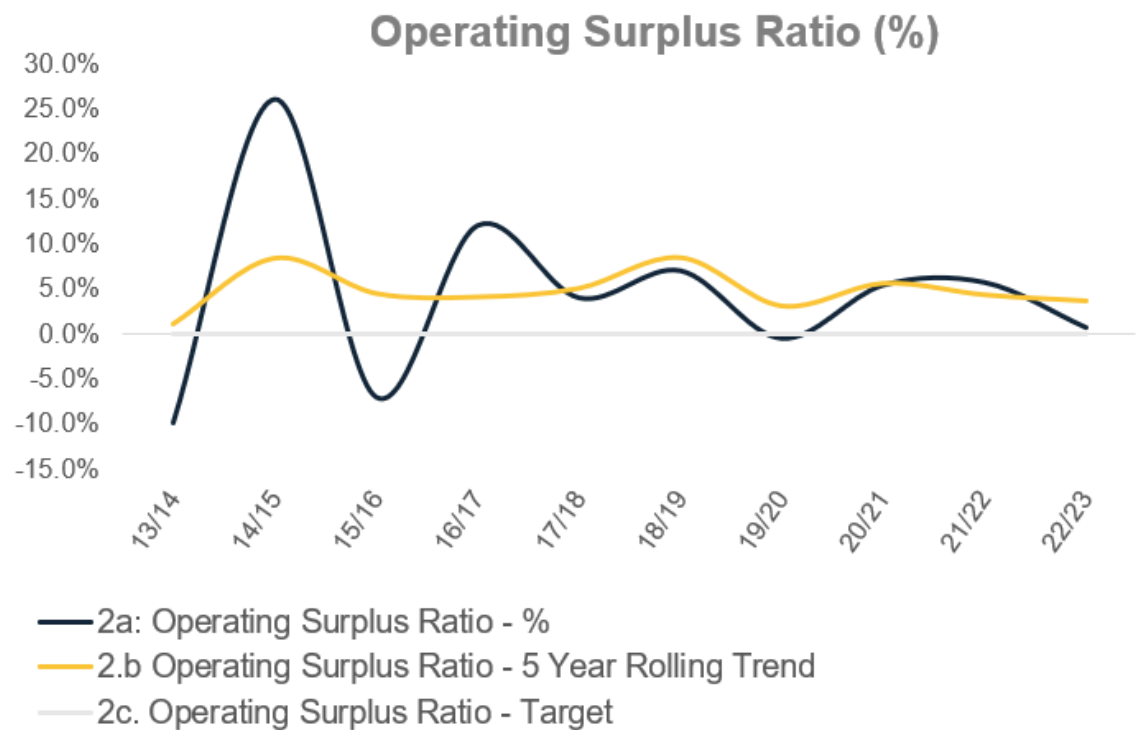
Operating Surplus/ (Deficit) Ratio

Indicator: This ratio expresses the operating surplus / (deficit) as a percentage of general and other rates, net of rebates. A negative ratio indicates the percentage increase in total rates required to achieve a break-even operating result. A positive ratio indicates the percentage of total rates available to fund capital expenditure

over and above the level of depreciation expense without increasing Council's level of net financial liabilities.

Target: at the end of the five-year period to 2022/23 we will achieve an accumulated operating surplus/ (deficit) ratio that will be within a band of +/- 5%. This ratio is consistent with the Operating Surplus indicator.

Result: Council achieved a ratio of 0.7% in 2022/23. The 5 year average is 3.7% and the 10 year average is 4.3%.

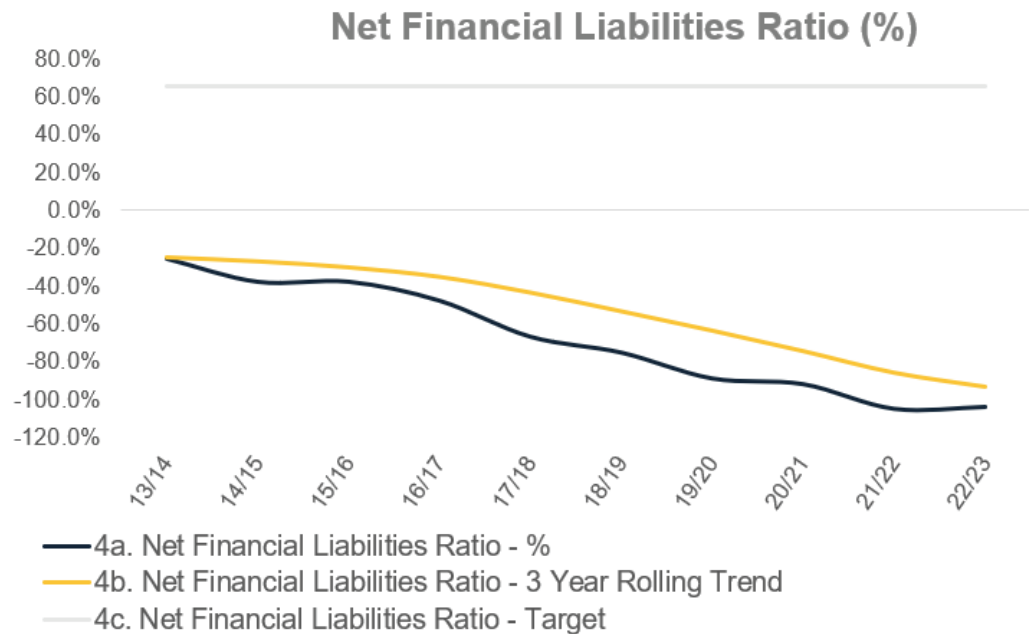
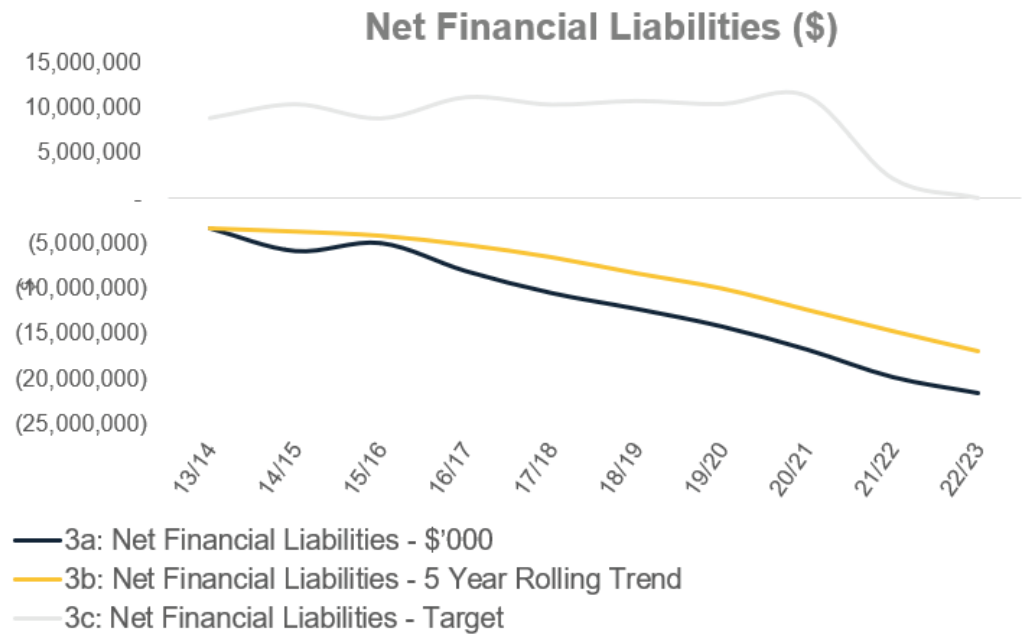


Net Financial Liabilities Ratio

Indicator: This ratio indicates the extent to which net financial liabilities of the Council can be met by Council's total operating revenue. Where the ratio is falling, it indicates Council's capacity to meet its financial obligations from operating revenues is strengthening. Where the ratio is increasing, it indicates a greater amount of Council's operating revenues is required to service its financial obligations.

Target: Over the five year period to 2022/23 our net liabilities as a percentage of total operating revenue will not exceed 65%. This ratio is consistent with the net financial liabilities indicator.

Result: This ratio indicates the extent to which Council's net financial liabilities could be met by its operating revenue. Council achieved -104% in 2022/23, with a 5 year trend average of -93% and a 10 year average of -68.2%.

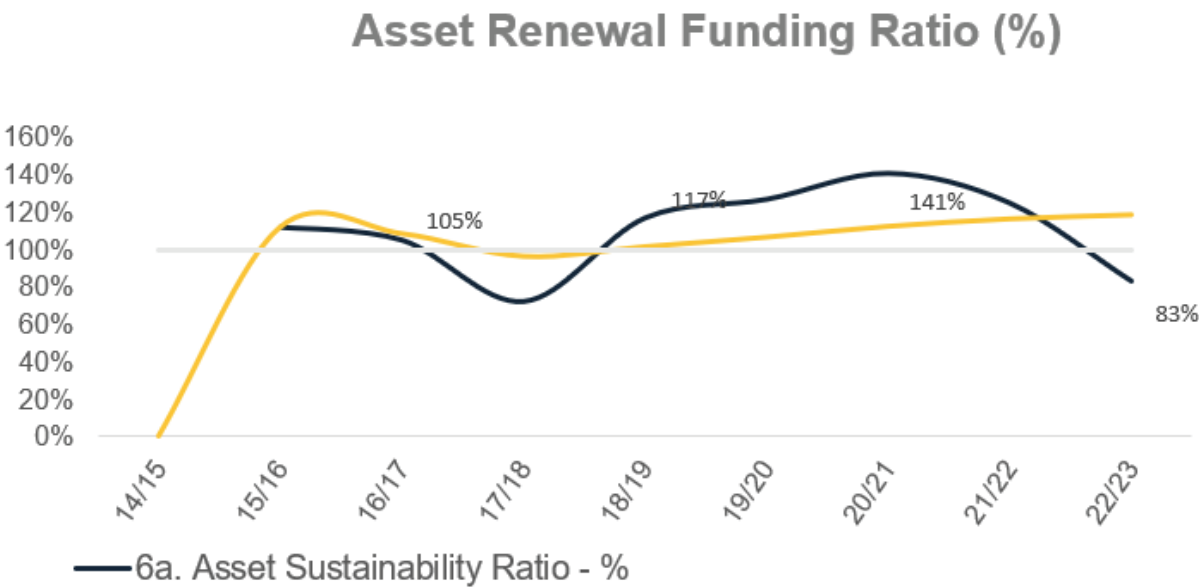


Asset Renewal Funding Ratio

Indicator: This ratio indicates whether a council is renewing or replacing existing non- financial assets at the same rate that its overall stock of assets is wearing out.

Target: The target for this ratio is an average between 90% and 100% over any five-year period. This would mean that Council is replacing 100% (or all)

of the assets that require renewal.
Result: In 2022/23, Council achieved a ratio of 83%, which is below Council's target of between 90% and 110%. Council's Asset Renewal Funding Ratio over a 5-year rolling trend, is at 118.6%, which highlights the cash flow from Council's operations expressed as a percentage of the average asset replacement required from the Asset Management Plans and Schedules.





Tatiara
the good country



APPENDIX ONE

ANNUAL FINANCIAL STATEMENTS

2022-2023

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16 November 2023

Mayor Liz Goossens
Tatiara District Council
PO Box 346
BORDERTOWN SA 5268

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214 Melbourne Street
North Adelaide SA 5006

PO Box 755
North Adelaide SA 5006

T: (08) 8267 4777
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Dean Newbery
ABN: 48 007 865 081

Dear Mayor Goossens

RE: Balance Date Audit Management Letter: Financial Year Ended 30 June 2023

We have recently completed our external audit of your Council for the financial year ended 30 June 2023.

We formally issued our 2023 Audit Completion Report to the Council on 27 October 2023. This report contained key accounting and audit matters raised during the audit, a summary of misstatements and matters to be addressed in future financial years. I met with your Council's Audit & Risk Committee on 6 November 2023 where the matters raised in our Audit Completion Report were discussed.

Since our meeting with Council's Audit & Risk Committee we have issued an unqualified Auditor's Report on the annual Financial Statements and Council's Internal Controls per Section 129 of the *Local Government Act 1999* for the financial year ended 30 June 2023.

I would like to thank the Council's Administration for the assistance they provided during the course of our audit. If any additional information is required on any of the audit matters raised above, please feel free to contact me on the details provided above.

Yours sincerely
DEAN NEWBERY



Samantha Creten
Director

C. Chief Executive Officer
C. Chair Audit & Risk Committee



AUDITED
FINANCIAL STATEMENTS
2022-2023

Tatiara District Council

GENERAL PURPOSE FINANCIAL STATEMENTS
for the year ended 30 June 2023



General Purpose Financial Statements

for the year ended 30 June 2023

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General Purpose Financial Statements

for the year ended 30 June 2023

Certification of Financial Statements

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

In our opinion:

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



Anne Champness
Chief Executive Officer

Dated 14/11/2023



Liz Goossens
Mayor

Dated

14/11/2023

Statement of Comprehensive Income

for the year ended 30 June 2023

\$ '000	Notes	2023	2022
Income			
Rates	2a	10,967	10,679
Statutory charges	2b	189	148
User charges	2c	1,141	1,088
Grants, subsidies and contributions - capital	2g	853	649
Grants, subsidies and contributions - operating	2g	6,217	5,620
Investment income	2d	693	137
Reimbursements	2e	209	278
Other income	2f	468	399
Total income		20,737	18,998
Expenses			
Employee costs	3a	5,465	5,201
Materials, contracts and other expenses	3b	9,032	6,658
Depreciation, amortisation and impairment	3c	6,051	5,994
Finance costs	3d	52	64
Total expenses		20,600	17,917
Operating surplus / (deficit)		137	1,081
Asset disposal and fair value adjustments	4	(255)	(306)
Amounts received specifically for new or upgraded assets	2g	655	1,037
Net surplus / (deficit)		537	1,812
Other comprehensive income			
Changes in revaluation surplus - I,PP&E	9a	14,382	2,922
Total amounts which will not be reclassified subsequently to operating result		14,382	2,922
Total other comprehensive income		14,382	2,922
Total comprehensive income		14,919	4,734

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

Statement of Financial Position

as at 30 June 2023

\$ '000	Notes	2023	2022
ASSETS			
Current assets			
Cash and cash equivalent assets	5a	23,346	21,327
Trade and other receivables	5b	700	828
Inventories	5c	1,332	769
Total current assets		25,378	22,924
Non-current assets			
Trade and other receivables	6	282	378
Infrastructure, property, plant and equipment	7	208,681	196,087
Total non-current assets		208,963	196,465
TOTAL ASSETS		234,341	219,389
LIABILITIES			
Current liabilities			
Trade and other payables	8a	967	811
Borrowings	8b	162	152
Provisions	8c	1,162	1,239
Total current liabilities		2,291	2,202
Non-current liabilities			
Borrowings	8b	265	427
Provisions	8c	132	26
Total non-current liabilities		397	453
TOTAL LIABILITIES		2,688	2,655
Net assets		231,653	216,734
EQUITY			
Accumulated surplus		3,781	3,546
Asset revaluation reserves	9a	214,505	200,123
Other reserves	9b	13,367	13,065
Total equity		231,653	216,734

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

Statement of Changes in Equity

for the year ended 30 June 2023

\$ '000	Notes	Accumulated surplus	Asset revaluation reserve	Other reserves	Total equity
2023					
Balance as at 1 July		3,546	200,123	13,065	216,734
Net surplus / (deficit) for year		537	—	—	537
Other comprehensive income					
Gain (loss) on revaluation of IPP&E	7a	—	14,382	—	14,382
Other comprehensive income		—	14,382	—	14,382
Total comprehensive income		537	14,382	—	14,919
Transfers between reserves	9b	(302)	—	302	—
Balance at the end of period		3,781	214,505	13,367	231,653
2022					
Balance as at 1 July		689	197,201	14,110	212,000
Net surplus / (deficit) for year		1,812	—	—	1,812
Other comprehensive income					
Gain (loss) on revaluation of IPP&E	7a	—	2,922	—	2,922
Other comprehensive income		—	2,922	—	2,922
Total comprehensive income		1,812	2,922	—	4,734
Transfers between reserves	9b	1,045	—	(1,045)	—
Balance at the end of period		3,546	200,123	13,065	216,734

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

Statement of Cash Flows

for the year ended 30 June 2023

\$ '000	Notes	2023	2022
Cash flows from operating activities			
<u>Receipts</u>			
Rates receipts		11,045	10,675
Statutory charges		189	148
User charges		1,141	1,088
Grants, subsidies and contributions		6,217	6,199
Investment receipts		693	137
Reimbursements		209	278
Other receipts		473	803
<u>Payments</u>			
Payments to employees		(5,424)	(5,195)
Payments for materials, contracts and other expenses		(9,412)	(8,315)
Finance payments		(57)	(69)
Net cash provided by (or used in) operating activities	10b	<u>5,074</u>	<u>5,749</u>
Cash flows from investing activities			
<u>Receipts</u>			
Grants utilised for capital purposes		853	—
Amounts received specifically for new or upgraded assets		655	1,037
Sale of replaced assets		202	145
Sale of surplus assets		—	75
Repayments of loans by community groups		103	33
<u>Payments</u>			
Expenditure on renewal/replacement of assets		(3,090)	(3,287)
Expenditure on new/upgraded assets		(1,626)	(1,807)
Loans made to community groups		—	(285)
Net cash provided (or used in) investing activities		<u>(2,903)</u>	<u>(4,089)</u>
Cash flows from financing activities			
<u>Payments</u>			
Repayments of loans		(152)	(142)
Repayment of bonds and deposits		—	(6)
Net cash provided by (or used in) financing activities		<u>(152)</u>	<u>(148)</u>
Net increase (decrease) in cash held		2,019	1,512
plus: cash & cash equivalents at beginning of period		21,327	19,815
Cash and cash equivalents held at end of period	10a	<u>23,346</u>	<u>21,327</u>

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

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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.

1.2 Critical accounting estimates

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

1.3 Rounding

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

(2) The local government reporting entity

Tatiara District Council is incorporated under the SA Local Government Act 1999 and has its principal place of business at 43 Woolshed Street, Bordertown. 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.

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 1. Summary of Significant Accounting Policies (continued)

(3) Income recognition

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

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

In other cases, AASB 1058 applies when a not-for-profit (NFP) entity enters into transactions where the consideration to acquire an asset is significantly less than the fair value of the asset principally to enable the entity to further its objectives. The excess of the asset recognised (at fair value) over any 'related amounts' is recognised as income immediately, except in the case where a financial asset has been received to enable the Council to acquire or construct a recognisable non-financial asset that is to be controlled by the Council. In this case, the Council recognises the excess as a liability that is recognised over time in profit and loss when (or as) the entity satisfies its obligations under the transfer.

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

	Cash Payment Received	Annual Allocation	Difference
2020/21	\$4,165,967	\$3,877,811	\$288,156
2021/22	\$4,569,642	\$3,916,292	\$653,350
2022/23	\$5,091,489	\$3,992,427	\$1,099,062

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

The Operating Surplus Ratio disclosed in Note 14 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.

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

Note 1. Summary of Significant Accounting Policies (continued)

(6) Infrastructure, property, plant and equipment

6.1 Initial recognition

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

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

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

6.2 Materiality

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

(8) Borrowings

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

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

Note 1. Summary of Significant Accounting Policies (continued)

Borrowings are carried at their principal amounts which represent the present value of future cash flows associated with servicing the debt. Interest is accrued over the period to which it relates, and is recorded as part of "Payables". Interest free loans are initially recognised at fair value with any difference between fair value and proceeds recognised in the profit and loss. The loan is subsequently measured at amortised cost with interest being recognised using the effective interest rate method.

(9) Employee benefits

9.1 Salaries, Wages & Compensated Absences

Liabilities for employees' entitlements to salaries, wages and compensated absences expected to be paid or settled within 12 months of reporting date are accrued at nominal amounts (including payroll based 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 4.05% (2022, 3.009%)

Weighted avg. settlement period 1 year (2022, 1 year)

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

9.2 Superannuation

The Council makes employer superannuation contributions in respect of its employees to the 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 16.

(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.

Standards issued by the AASB not yet effective

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

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 2. Income

\$ '000	2023	2022
(a) Rates		
General rates		
General rates	8,886	8,714
Less: mandatory rebates	(115)	(124)
Less: discretionary rebates, remissions and write-offs	(47)	(58)
Total general rates	8,724	8,532
Other rates (including service charges)		
Landscape levy	539	532
Waste collection	813	724
Community wastewater management systems	860	868
Total other rates (including service charges)	2,212	2,124
Other charges		
Penalties for late payment	31	23
Total other charges	31	23
Total rates	10,967	10,679
(b) Statutory charges		
Development Act fees	113	76
Health and septic tank inspection fees	10	7
Animal registration fees and fines	45	48
Other licences, fees and fines	21	17
Total statutory charges	189	148
(c) User charges		
Cemetery/crematoria fees	58	91
Hall and equipment hire	42	47
Sundry	25	22
Visitor Information Centre	17	6
Truck Wash Fees	89	86
Sangarb Collection Fees	70	154
Swimming Pool Revenue	109	106
Ticket Sales	16	13
Caravan Park Fees	715	563
Total user charges	1,141	1,088
(d) Investment income		
Interest on investments		
Local Government Finance Authority	548	51
Banks & Other	127	81
Loans to Community Groups	18	5
Total investment income	693	137

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 2. Income (continued)

\$ '000	2023	2022
(e) Reimbursements		
Private works	23	173
Community Clubs Reimbursements	33	–
Other	153	105
<u>Total reimbursements</u>	<u>209</u>	<u>278</u>
(f) Other income		
Insurance and other recoupments - infrastructure, property, plant and equipment	11	–
Sundry	97	169
Keith Service Income (Services SA, Centrelink)	157	141
Health Inspection Food Premises Audits	88	89
Sale of Road Reserve	115	–
<u>Total other income</u>	<u>468</u>	<u>399</u>
(g) Grants, subsidies and contributions		
Amounts received specifically for new or upgraded assets	655	1,037
Total	<u>655</u>	<u>1,037</u>
Other grants, subsidies and contributions - capital		
Untied - Local roads and community	853	649
Total Other grants, subsidies and contributions - capital	<u>853</u>	<u>649</u>
Other grants, subsidies and contributions		
Untied - Financial Assistance Grant	5,091	4,319
Roads to Recovery	567	567
Library and communications	17	28
Drought Funding	–	100
Sundry	542	606
Total other grants, subsidies and contributions	<u>6,217</u>	<u>5,620</u>
<u>Total grants, subsidies and contributions</u>	<u>7,725</u>	<u>7,306</u>
The functions to which these grants relate are shown in Note 11.		
(i) Sources of grants		
Commonwealth Government	2,201	2,910
State Government	5,509	4,396
Other	15	–
Total	<u>7,725</u>	<u>7,306</u>

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 3. Expenses

\$ '000	Notes	2023	2022
(a) Employee costs			
Salaries and wages		4,765	4,683
Employee leave expense		237	194
Superannuation - defined contribution plan contributions	16	399	387
Superannuation - defined benefit plan contributions	16	89	93
Workers' compensation insurance		193	184
Less: capitalised and distributed costs		(218)	(340)
Total operating employee costs		5,465	5,201
Total number of employees (full time equivalent at end of reporting period)		60	61
(b) Materials, contracts and other expenses			
(i) Prescribed expenses			
Auditor's remuneration			
- Auditing the financial reports		27	14
Bad and doubtful debts		356	-
Elected members' expenses		247	234
Election expenses		42	2
Subtotal - prescribed expenses		672	250
(ii) Other materials, contracts and expenses			
Contractors		2,711	2,256
Maintenance		2,761	2,476
Legal expenses		42	41
Levies Paid to Government - RL levy		540	532
Grants to community groups		1,173	49
Sundry		172	353
Minor Capital Expenses		77	39
Caravan Park		443	303
Fuel and Oil		441	359
Subtotal - Other material, contracts and expenses		8,360	6,408
Total materials, contracts and other expenses		9,032	6,658

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

Note 3. Expenses (continued)

\$ '000	2023	2022
(c) Depreciation, amortisation and impairment		
(i) Depreciation and amortisation		
Buildings and other structures	806	787
Infrastructure		
Stormwater Drainage	124	119
Roads	3,793	3,667
Bridges	55	48
Footways	155	158
Sewerage, Effluent Drainage	553	531
Plant and equipment	489	600
Other Structures	75	83
Other Community Assets	1	1
Subtotal	6,051	5,994
Total depreciation, amortisation and impairment	6,051	5,994
(d) Finance costs		
Interest on loans	52	64
Total finance costs	52	64

Note 4. Asset disposal and fair value adjustments

\$ '000	2023	2022
Infrastructure, property, plant and equipment		
(i) Assets renewed or directly replaced		
Proceeds from disposal	202	145
Less: carrying amount of assets sold	(457)	(461)
Gain (loss) on disposal	(255)	(316)
(ii) Assets surplus to requirements		
Proceeds from disposal	–	75
Less: carrying amount of assets sold	–	(65)
Gain (loss) on disposal	–	10
Net gain (loss) on disposal or revaluation of assets	(255)	(306)

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 5. Current assets

\$ '000	2023	2022
(a) Cash and cash equivalent assets		
Cash on hand and at bank	250	533
Deposits at call	19,972	17,683
Short term deposits and bills, etc.	3,124	3,111
<u>Total cash and cash equivalent assets</u>	<u>23,346</u>	<u>21,327</u>

(b) Trade and other receivables

Rates - general and other	345	423
Accrued revenues	133	25
Debtors - general	99	312
GST recoupment	76	8
Loans to community organisations	49	56
Sundry	4	7
<u>Subtotal</u>	<u>706</u>	<u>831</u>
Less: provision for expected credit losses	(6)	(3)
<u>Total trade and other receivables</u>	<u>700</u>	<u>828</u>

(c) Inventories

Stores and materials	1,332	769
<u>Total inventories</u>	<u>1,332</u>	<u>769</u>

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

\$ '000	2023	2022
Trade and other receivables		
Receivables		
Loans to community organisations	282	378
<u>Total financial assets</u>	<u>282</u>	<u>378</u>

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

\$ '000	Fair Value Level	as at 30/06/22				Asset movements during the reporting period						as at 30/06/23			
		At Fair Value	At Cost	Accumulated Depreciation	Carrying amount	Asset Additions New / Upgrade	Asset Additions Renewals	WDV of Asset Disposals	Depreciation Expense (Note 3c)	WIP Transfers	Revaluation Increments to Equity (ARR) (Note 9)	At Fair Value	At Cost	Accumulated Depreciation	Carrying amount
Capital work in progress		–	249	–	249	948	–	–	–	(90)	–	–	1,107	–	1,107
Land - community	3	4,273	–	–	4,273	–	–	–	–	–	–	4,273	–	–	4,273
Land - other	2	6,311	–	–	6,311	–	–	–	–	–	–	6,311	–	–	6,311
Buildings and other structures	2	6,342	376	(4,030)	2,688	52	57	–	(301)	–	963	10,305	–	(6,846)	3,459
Buildings and other structures	3	26,658	120	(13,088)	13,690	34	79	–	(487)	13	(3,792)	23,915	–	(14,378)	9,537
Stormwater Drainage	3	10,849	43	(3,794)	7,098	–	–	–	(124)	–	292	11,338	–	(4,072)	7,266
Roads	3	199,974	3,246	(66,264)	136,956	316	1,978	(247)	(3,793)	–	16,386	222,469	2,293	(73,166)	151,596
Bridges	3	2,481	632	(881)	2,232	84	–	–	(55)	63	78	3,196	147	(941)	2,402
Footways	3	6,697	128	(2,035)	4,790	192	15	–	(155)	14	(794)	6,064	221	(2,223)	4,062
Sewerage, Effluent Drainage	3	31,510	–	(18,643)	12,867	–	89	–	(553)	–	576	32,801	89	(19,911)	12,979
Other Structures	3	2,648	299	(1,496)	1,451	–	–	–	(93)	–	273	3,486	–	(1,855)	1,631
Other Community Assets		–	23	(5)	18	–	–	–	(1)	–	–	22	–	(5)	17
Plant and equipment		6,607	415	(3,558)	3,464	–	881	(216)	(489)	–	400	–	6,935	(2,894)	4,041
Total infrastructure, property, plant and equipment		304,350	5,531	(113,794)	196,087	1,626	3,099	(463)	(6,051)	–	14,382	324,180	10,792	(126,291)	208,681
Comparatives		293,776	6,445	(105,630)	194,591	1,807	3,291	(530)	(5,994)	–	2,922	304,350	5,531	(113,794)	196,087

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

Valuation of assets

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

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

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

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

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

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

Information on valuations

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

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

Fair value hierarchy level 3 valuations of buildings, infrastructure and other assets - There is no known market for buildings, infrastructure and other assets. These assets are valued at depreciated current replacement cost. This method involves:

- The determination of the cost to construct the asset (or its modern engineering equivalent) using current prices for materials and labour, the quantities of each being estimated based on recent experience of this or similar Councils, or on industry construction guides where these are more appropriate.
- The calculation of the depreciation that would have accumulated since original construction using current estimates of residual value and useful life under the prime cost depreciation method adopted by Council.

This method has significant inherent uncertainties, relying on estimates of quantities of materials and labour, residual values and useful lives, and the possibility of changes in prices for materials and labour, and the potential for development of more efficient construction techniques.

Other information

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

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

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)

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.

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.

	\$
Buildings - new construction/extensions	5,000
Park & Playground Furniture & Equipment	5,000
Road construction & reconstruction	10,000
Paving & Footpaths, Kerb & Gutter	5,000
Drains & Culverts	5,000
Reticulation Extensions	5,000

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)

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

Vehicles and Road-making Equipment	5 to 50 years
Other Plant & Equipment	5 to 15 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	10 to 100 years
Playground Equipment	2 to 100 years
Benches, Seats, etc	10 to 20 years

Infrastructure

Sealed Roads - Surface	17 to 25 years
Sealed Roads - Structure	3 to 50 years
Unsealed Roads	19 to 20 years
Bridges - Concrete	80 to 100 years
Paving & Footpaths, Kerb & Gutter	15 to 40 years
Drains	25 to 65 years
Culverts	80 to 100 years
Flood Control Structures	50 to 75 years
Bores	20 to 40 years
Reticulation Pipes - PVC	60 to 100 years
Reticulation Pipes - Other	25 to 75 years
Pumps & Telemetry	15 to 25 years

Land & Land Improvements

- Basis of valuation: Fair Value / Cost
- Date of desktop valuation: 30 June 2023

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.

Buildings & Other Structures

- Basis of valuation: Fair Value / Market Value
- Date of full valuation: 30 June 2023
- Date of desktop valuation: 30 June 2023
- Valuer: Martin Burns Chartered Valuer, RICS, Certified Valuer, AAPI of Liquid Pacific.

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

Building valuations, disclosed as Level 2, are based on prices for similar assets in an active market, with directly or indirectly observable adjustments for specific advantages or disadvantages attaching to the particular asset.

Building valuations, disclosed as Level 3 have been determined to have no known market for these assets and they are valued at depreciated current replacement cost. This method involves the determination of the cost to construct the asset (or its modern engineering equivalent) using current prices for materials and labour, the quantities of each being estimated

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)

based on recent experience of this or similar Councils, or on industry construction guides where these are more appropriate. This method has significant inherent uncertainties, relying on estimates of quantities of materials and labour, residual values and useful lives, and the possibility of changes in prices for materials and labour, and the potential for development of more efficient construction techniques.

All acquisitions made after the respective dates of valuation are recorded at cost.

Infrastructure

Transportation assets

- Basis of Valuation: written down current replacement cost
- Date of full valuation: 30 June 2017
- Date of desktop valuation: 1 July 2022
- Valuer: Council Officers

The desktop valuation incorporating update of unit rates occurred as at 1 July 2022, and data corrections have been made following segment adjustments. All acquisitions made after the respective dates of valuation are recorded at cost.

As at 1 July 2023 Council will engage a qualified valuer to undertake a full comprehensive revaluation of the transport assets including roads, paths, kerb & gutter. This will include review and verification the accuracy of the latest condition assessment undertaken internally for each asset class, review and update the unit rates developed in 2022, review and update the useful lives and undertake a revaluation in accordance with the accounting standards.

Bridges assets

- Basis of Valuation: written down current replacement cost
- Date of full valuation: 30 June 2020
- Date of desktop valuation: 1 July 2022
- Valuer: Council Officers

The desktop valuation incorporating update of unit rates occurred as at 1 July 2022. All acquisitions made after the respective dates of valuation are recorded at cost.

Stormwater drainage infrastructure assets

- Basis of Valuation: written down current replacement cost
- Date of full valuation: 1 July 2021
- Date of desktop valuation: 1 July 2022
- Valuer: Tonkin Consulting

The desktop valuation incorporating update of unit rates occurred as at 1 July 2022. All acquisitions made after the respective dates of valuation are recorded at cost.

Community wastewater management system infrastructure assets

- Basis of Valuation: written down current replacement cost
- Date of full valuation: 1 July 2021
- Date of desktop valuation: 1 July 2022
- Valuer: Tonkin Consulting

The desktop valuation incorporating update of unit rates occurred as at 1 July 2022. All acquisitions made after the respective dates of valuation are recorded at cost.

Plant & Equipment

- Basis of Valuation: Deemed Cost
- Date of full valuation: 30 June 2016
- Date of desktop valuation: 1 July 2022
- Valuer: Council Officers

As at 1 July 2022, previously revalued Plant and Equipment has been rolled back to be recognised at deemed cost. Plant and Equipment will no longer be revalued in future years.

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

\$ '000	2023 Current	2023 Non Current	2022 Current	2022 Non Current
(a) Trade and other payables				
Goods and services	680	—	496	—
Payments received in advance	105	—	143	—
Accrued expenses - employee entitlements	148	—	136	—
Accrued expenses - finance costs	13	—	18	—
Accrued expenses - other	5	—	2	—
Deposits, retentions and bonds	16	—	16	—
<u>Total trade and other payables</u>	<u>967</u>	<u>—</u>	<u>811</u>	<u>—</u>

(b) Borrowings

Loans	162	265	152	427
<u>Total Borrowings</u>	<u>162</u>	<u>265</u>	<u>152</u>	<u>427</u>

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

(c) Provisions

Employee entitlements (including oncosts)	1,162	132	1,239	26
<u>Total provisions</u>	<u>1,162</u>	<u>132</u>	<u>1,239</u>	<u>26</u>

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
\$ '000	Opening Balance	Increments (Decrements)	Transfers	Closing Balance
(a) Asset revaluation reserve				
Land - community	63,761	—	—	63,761
Land - other	5,121	—	—	5,121
Buildings and other structures	79,993	(2,829)	—	77,164
Stormwater Drainage	5,282	292	—	5,574
Roads	28,806	16,386	—	45,192
Bridges	7,352	78	—	7,430
Footways	1,419	(794)	—	625
Sewerage, Effluent Drainage	7,176	576	—	7,752
Plant and equipment	1,213	400	—	1,613
Other Structures	—	273	—	273
Total asset revaluation reserve	200,123	14,382	—	214,505
Comparatives	197,201	2,922	—	200,123

	as at 30/06/22			as at 30/06/23
\$ '000	Opening Balance	Tfrs to Reserve	Tfrs from Reserve	Closing Balance
(b) Other reserves				
Long Service Leave Reserve	388	43	—	431
Plant Replacement Reserve	358	10	—	368
Clayton Farm Reserve	65	—	(1)	64
CWMS Maintenance Reserve	9,268	558	—	9,826
Reserve Land Development	2,657	—	(147)	2,510
Reserve Keith Community Library	36	3	—	39
Reserve Tatiara Creek	—	—	—	—
Reserve Rubble Rehabilitation	167	—	(167)	—
Future Road Renewal	113	3	—	116
Unplanned Maintenance	—	—	—	—
Reserve Open Space	13	—	—	13
Total other reserves	13,065	617	(315)	13,367
Comparatives	14,110	642	(1,687)	13,065

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 9. Reserves (continued)

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

Tatiara 04 Long Service Leave

The Long Service Leave Reserve is for the future cash requirements upon staff leaving Council.

Tatiara 20 Plant Replacement Reserve

The Plant Replacement Reserve is for urgent unbudgeted major plant and equipment replacement.

Tatiara 22 Clayton Farm Insurance

The Clayton Farm Insurance reserve is to be spent towards capital to maintain Clayton Farm's heritage.

Tatiara 05 CWMS Maintenance Reserve

The CWMS Maintenance Reserve is used for future asset replacement and capital maintenance of CWMS.

Tatiara 26 Land Development Reserve

The Land Development Reserve was established for Land Development in Keith Industrial Estate.

Tatiara 27 Keith Community Library

Council is acting as an agent and provided financial services for the library.

Tatiara 28 Creek Reserve

Money is held in this reserve to prepare for a flood event that may happen within 100 years.

Tatiara 29 Rubble Rehabilitation

Money put aside for future rehabilitations.

Tatuara 30 Open Space Reserve

Part of a development application legal requirement to put money into open space reserve.

Tatiara 31 Future Road Renewal

Money put aside for future road renewal works required.

Tatiara 32 Unplanned Maintenance

Money put aside for any unplanned/unbudgeted urgent maintenance works.

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

Note 10. Reconciliation to Statement of Cash Flows

\$ '000	Notes	2023	2022
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(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	23,346	21,327
Balances per Statement of Cash Flows		23,346	21,327

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

Net surplus/(deficit)		537	1,812
Non-cash items in income statements			
Depreciation, amortisation and impairment		6,051	5,994
Grants for capital acquisitions treated as investing activity		(1,508)	(1,037)
Net (gain)/loss on disposals		255	306
		5,335	7,075
Add (less): changes in net current assets			
Net (increase)/decrease in receivables		120	257
Change in allowances for under-recovery of receivables		(3)	–
Net (increase)/decrease in inventories		(563)	(207)
Net increase/(decrease) in trade and other payables		156	(1,353)
Net increase/(decrease) in unpaid employee benefits		29	(23)
Net cash provided by (or used in) operations		5,074	5,749

(c) Financing arrangements

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

Bank overdrafts	350	350
Corporate credit cards	39	35
LGFA cash advance debenture facility	80	80

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 11(a). Functions

Income, Expenses and Assets have been directly attributed to the following Functions / Activities.
Details of these Functions/Activities are provided in Note 11(b).

\$ '000	INCOME		EXPENSES		OPERATING SURPLUS (DEFICIT)		GRANTS INCLUDED IN INCOME		TOTAL ASSETS HELD (CURRENT AND NON-CURRENT)	
	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022
Functions/Activities										
Administration	14,465	12,929	1,415	1,123	13,050	11,806	4,273	3,517	69,568	65,129
Public Order & Safety	50	66	231	241	(181)	(175)	—	—	194	181
Health	105	103	140	124	(35)	(21)	—	—	146	136
Social Security & Welfare	263	761	1,263	423	(1,000)	338	230	759	310	291
Housing & Community	1,959	1,864	3,277	2,845	(1,318)	(981)	19	—	3,569	3,341
Protection of the Environment NEC	—	—	1	1	(1)	(1)	—	—	—	—
Sporting & Recreation	327	273	2,648	2,641	(2,321)	(2,368)	88	60	1,664	1,557
Agricultural Services	8	6	605	596	(597)	(590)	4	3	434	406
Mining Manufacturing & Construction	117	76	59	282	58	(206)	—	—	395	370
Transport & Communications	2,322	1,921	7,049	6,393	(4,727)	(4,472)	2,320	1,918	149,512	139,973
Economic Affairs NEC	847	649	1,613	928	(766)	(279)	117	—	1,329	1,244
Other Purposes NEC	274	350	2,299	2,320	(2,025)	(1,970)	19	12	7,220	6,761
Total Functions/Activities	20,737	18,998	20,600	17,917	137	1,081	7,070	6,269	234,341	219,389

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 11(b). Components of functions

The activities relating to Council functions are as follows:

Administration

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

Public Order and Safety

Supervision of various by-laws, fire and prevention and animal control.

Health

Food control, operation of community health programs.

Social Security and Welfare

Volunteer Services.

Housing and Community Amenities

Rubbish collection services, operation of tip, effluent drainage, public toilets, street cleaning and lighting, town planning, stormwater drainage, land development, maintenance of cemeteries.

Protection of the Environment NEC

Foreshore protection, flood protection.

Sport and Recreation

Parks and Gardens, Sports Facilities - Indoor, Sports Facilities - Outdoor, Swimming Centres - Indoor, Swimming Centres - Outdoor, and Other Recreation.

Agricultural Services

Pest Plant Services.

Mining, Manufacturing and Construction

Building Act Requirements, quarry operations.

Transport and Communications

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

Economic Affairs NEC

Land Development Activities, caravan park operations, off street parking, tourism.

Other Purposes NEC

Public Debt transactions, plant and machinery operations, depot expenses, vandalism costs and private works.

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

Note 12. Financial instruments

Recognised financial instruments

Bank, deposits at call, short term deposits

Accounting Policy:

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

Terms & Conditions:

Deposits are returning fixed interest rates between 2.07% and 4.30% (2022: 0.3% and 2.07%). Short term deposits have an average maturity of 365 days and an average interest rate of 3.125% (2022: 365 days and 1.24%).

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 0.5190% (2022: 0.4208%). 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 12. 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 a fixed rate of 6.80% (2022: 6.8%).

Carrying Amount:

Approximates fair value.

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 12. Financial instruments (continued)

\$ '000	Due < 1 year	Due > 1 year and ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
Financial assets and liabilities					
2023					
Financial assets					
Cash and cash equivalents	23,346	–	–	23,346	23,346
Receivables	723	194	148	1,065	982
Total financial assets	24,069	194	148	24,411	24,328
Financial liabilities					
Payables	709	–	–	709	709
Current borrowings	188	–	–	188	162
Non-current borrowings	–	283	–	283	265
Total financial liabilities	897	283	–	1,180	1,136
2022					
Financial assets					
Cash and cash equivalents	21,327	–	–	21,327	21,327
Receivables	1,217	281	113	1,611	1,206
Total financial assets	22,544	281	113	22,938	22,533
Financial liabilities					
Payables	530	–	–	530	530
Current borrowings	189	–	–	189	152
Non-current borrowings	–	471	–	471	427
Total financial liabilities	719	471	–	1,190	1,109

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

Note 12. Financial instruments (continued)

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

\$ '000	2023		2022	
	Weighted Avg Interest Rate	Carrying Value	Weighted Avg Interest Rate	Carrying Value
Fixed interest rates	6.80%	427	6.80%	579
		<u>427</u>		<u>579</u>

Net fair value

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

Risk exposures

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

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

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

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

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. After the assessment made by Council, there is no expected credited losses.

Note 13. Capital expenditure and investment property commitments

\$ '000	2023	2022
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Capital commitments

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

Buildings	29	—
Plant and equipment	130	—
	<u>159</u>	<u>—</u>

These expenditures are payable:

Not later than one year	159	—
	<u>159</u>	<u>—</u>

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 14. Financial indicators

\$ '000	Amounts 2023	Indicator 2023	Indicators 2022	Indicators 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	137	0.7%	5.7%	5.4%
Total operating income	20,737			
This ratio expresses the operating surplus as a percentage of total operating revenue.				
2. Net Financial Liabilities Ratio				
Net financial liabilities	(21,640)	(104)%	(105)%	(92)%
Total operating income	20,737			
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	(962)	(4.9)%	2.3%	3.9%
Total operating income	19,638			
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 Net Financial Liabilities Ratio				
Net financial liabilities	(17,857)	(91)%	(94)%	(82)%
Total operating income	19,638			
3. Asset Renewal Funding Ratio				
Asset renewals	2,888	83%	125%	141%
Infrastructure and Asset Management Plan required expenditure	3,460			

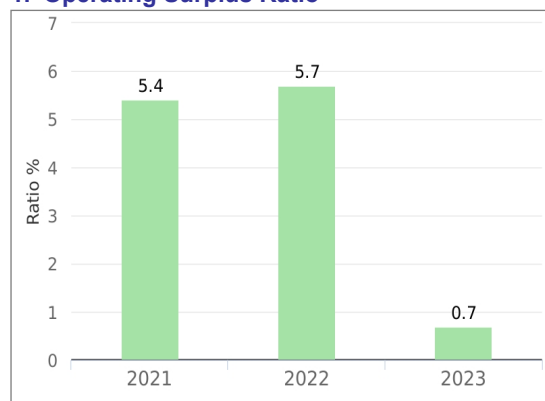
Asset renewals expenditure is defined as capital expenditure on the renewal and replacement of existing assets relative to the optimal level planned, and excludes new capital expenditure on the acquisition of additional assets.

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

Note 14. Financial indicators (continued)

Financial indicators - graphs

1. Operating Surplus Ratio



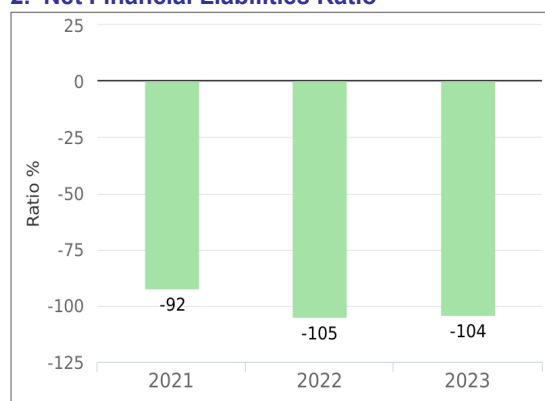
Purpose of operating surplus ratio

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

Commentary on 2022/23 result

2022/23 ratio 0.7%

2. Net Financial Liabilities Ratio



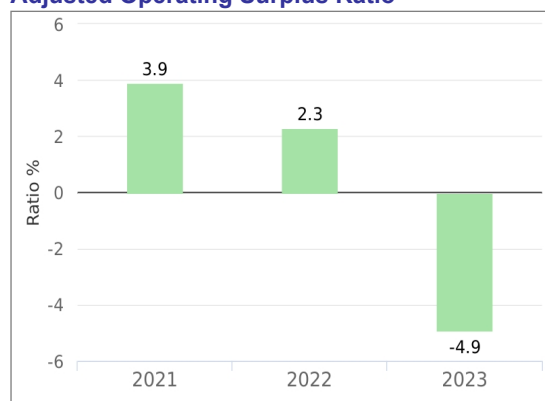
Purpose of net financial liabilities ratio

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

Commentary on 2022/23 result

2022/23 ratio (104)%

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

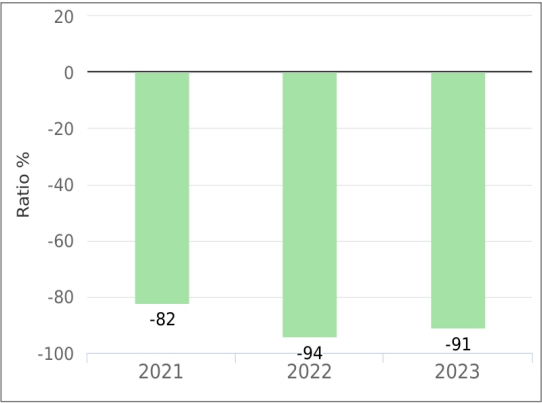
Commentary on 2022/23 result

2022/23 ratio (4.9)%

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

Note 14. Financial indicators (continued)

Adjusted Net Financial Liabilities Ratio

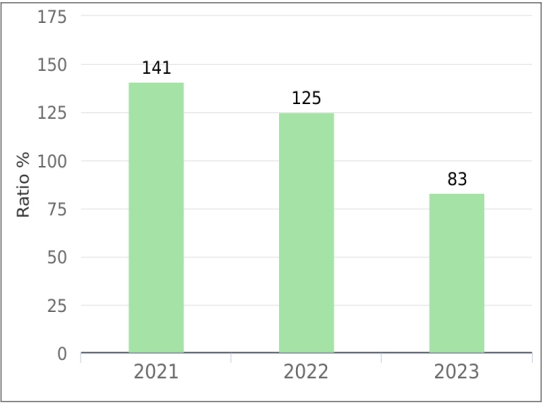


Purpose of adjusted net financial liabilities ratio

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	(91)%

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	83%

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 15. Uniform presentation of finances

\$ '000	2023	2022
<p>The following is a high level summary of both operating and capital investment activities of the Council prepared on a simplified Uniform Presentation Framework basis.</p> <p>All Councils in South Australia have agreed to summarise annual budgets and long-term financial plans on the same basis.</p> <p>The arrangements ensure that all Councils provide a common 'core' of financial information, which enables meaningful comparisons of each Council's finances.</p>		
<u>Income</u>		
Rates	10,967	10,679
Statutory charges	189	148
User charges	1,141	1,088
Grants, subsidies and contributions - capital	853	649
Grants, subsidies and contributions - operating	6,217	5,620
Investment income	693	137
Reimbursements	209	278
Other income	468	399
Total Income	20,737	18,998
<u>Expenses</u>		
Employee costs	5,465	5,201
Materials, contracts and other expenses	9,032	6,658
Depreciation, amortisation and impairment	6,051	5,994
Finance costs	52	64
Total Expenses	20,600	17,917
Operating surplus / (deficit)	137	1,081
Adjusted Operating surplus / (deficit)	137	1,081
Net outlays on existing assets		
Capital expenditure on renewal and replacement of existing assets	(3,090)	(3,287)
Add back depreciation, amortisation and impairment	6,051	5,994
Add back proceeds from sale of replaced assets	202	145
	3,163	2,852
Net outlays on new and upgraded assets		
Capital expenditure on new and upgraded assets (including investment property and real estate developments)	(1,626)	(1,807)
Add back amounts received specifically for new and upgraded assets	655	1,037
Add back proceeds from sale of surplus assets (including investment property, real estate developments and non-current assets held for resale)	–	75
	(971)	(695)
Annual net impact to financing activities (surplus/(deficit))	2,329	3,238

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

Note 16. Superannuation

The Council makes employer superannuation contributions in respect of its employees to HostPlus Super (formerly 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 17. 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.

2. Potential insurance losses

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

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

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

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 18. 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, 21 persons were paid the following total compensation.

\$ '000	2023	2022
The compensation paid to key management personnel comprises:		
Salaries, allowances & other short term benefits	906	871
Total	906	871

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	6	1
Reimbursement of Fees for Post Graduate Study	4	10
Total	10	11

KMP and relatives of KMPs own retail businesses from which various supplies were purchased as required either for cash or on 30 day account. Total purchases from any of these individual businesses did not exceed \$58,000 during the year, with total accumulated spend of \$151,887

Four Key management personnel have a total of six close family members employed by Council, in accordance with the terms of the Award, and as recorded in the public Register of Salaries maintained in accordance with section 105 of the Local Government Act 1999.

One Key Management Personnel is a member of the Tatiara Karting Club. In Accordance with the Local Government Act 1999, this person declares an interest in matters relating to the Tatiara Karting Club. During the year the Tatiara Karting Club received a contribution from Council for \$20,000.

Two Key Management Personnel are members of the Bordertown Golf Club. In accordance with the Local Government Act 1999, these personnel declare an interest in matters relating to the Bordertown Golf Club. During the year the Bordertown Golf Club received a contribution from Council for \$44,385.

One Key Management Personnel is a member of Keith War Memorial Community Centre. In accordance with the Local Government Act 1999, that person declares an interest in matters relating to the Keith War Memorial Community Centre. During the year the Keith War Memorial Community Centre received a contribution from Council for \$18,496.44.

One Key Management Personnel is a member of Mundulla Show Society. In accordance with the Local Government Act 1999, that person declares an interest in matters relating to the Mundulla Show Society. During the year the Mundulla Show Society received a contribution from Council for \$700.

Two Key Management Personnel are members of Bordertown Sub-Branch RSL. In accordance with the Local Government Act 1999, the personnel declare an interest in matters relating to the Bordertown Sub-Branch RSL. During the year the Bordertown Sub-Branch RSL received a contribution from Council for \$872.00

One Key Management Personnel is a member of Stand Like Stone Foundation Ltd. In accordance with the Local Government Act 1999, the person declares an interest in matters relating to the Stand Like Stone Foundation Ltd. During the year the Stand Like Stone Foundation Ltd received a contribution from Council for \$3,300.

One Key Management Personnel is a member of the Tatiara Men's Shed Inc. In accordance with the Local Government Act 1999, the person declares an interest in matters relating to the Tatiara Men's Shed Inc. During the year the Tatiara Men's Shed Inc received a contribution from Council for \$2,330.

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

Note 18. Related party transactions (continued)

One Key Management Personnel is a member of the Bordertown Keith Gliding Club. In accordance with the Local Government Act 1999, the person declares an interest in matters relating to the Bordertown Keith Gliding Club. During the year the Bordertown Keith Gliding Club received a contribution from Council for \$300.

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Independent Auditor's Report

To the members of the Tatiara District Council

Opinion

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

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

Basis for Opinion

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

Council's Responsibility for the Financial Report

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

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

Auditor's Responsibilities for the Audit of the Financial Report

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

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

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

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

DEAN NEWBERY



Samantha Creten
Director

16 November 2023

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INDEPENDENT ASSURANCE REPORT ON THE INTERNAL CONTROLS OF THE TATIARA DISTRICT COUNCIL

Opinion

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

Basis for opinion

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

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

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

The Council's Responsibility for the Internal Controls

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

Our Independence and Quality Control

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

Assurance Practitioner's Responsibilities

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

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

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

Limitation on Use

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

Limitations of Controls

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

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

DEAN NEWBERY



SAMANTHA CRETEN
Director

16 November 2023

General Purpose Financial Statements

for the year ended 30 June 2023

Certification of Auditor Independence

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

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



Anne Champness
Chief Executive Officer



Jim Ker
Presiding Member Audit Committee

Date: 6/11/2023

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Certification of Auditor's Independence

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

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



SAMANTHA CRETEN

Director

DEAN NEWBERY

16 November 2023



APPENDIX TWO

LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION ANNUAL REPORT 2022-2023

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Limestone Coast Local Government Association
Annual Financial Statements
for the year ended 30 June 2023

CERTIFICATION OF FINANCIAL STATEMENTS

We have been authorised by the Association 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 Association'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 Association provide a reasonable assurance that the Association's financial records are complete, accurate and reliable and were effective throughout the financial year.
- the financial statements accurately reflect the Association's accounting and other records.


Colin Byles
ACTING EXECUTIVE OFFICER


Mayor Lynette Martin
President

Date: 19/10/23

LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION

STATEMENT OF COMPREHENSIVE INCOME

for the year ended 30 June 2023

	Notes	2023 \$	2022 \$
INCOME			
Local Government Council Contributions	2	872,812	807,383
Other Contributions	2	40,000	42,783
Other Income	2	70,477	42,127
Project Income	2	378,478	496,035
Total Income		<u>1,361,767</u>	<u>1,388,328</u>
EXPENSES			
Operating Expenses	3	222,086	212,600
Employee Costs	3	504,459	667,725
Project Expenditure	3	698,544	606,471
Total Expenses		<u>1,425,088</u>	<u>1,486,795</u>
NET SURPLUS / (DEFICIT)			
transferred to Equity Statement		(63,321)	(98,467)
Other Comprehensive Income			
<i>Amounts which will not be reclassified subsequently to operating result</i>			
Changes in revaluation surplus - infrastructure, property, plant & equipment		-	-
Total Other Comprehensive Income		-	-
TOTAL COMPREHENSIVE INCOME		<u>(63,321)</u>	<u>(98,467)</u>

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

LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION

STATEMENT OF FINANCIAL POSITION

as at 30 June 2023

	Notes	2023 \$	2022 \$
ASSETS			
Current Assets			
Cash and cash equivalents	4	779,029	648,360
Trade and Other Receivables	4	11,329	66,147
Total Assets		790,358	714,507
LIABILITIES			
Current Liabilities			
Trade & other payables	5	42,461	87,723
Provisions	5	44,775	89,972
Other Liabilities	5	392,569	160,859
Total Current Liabilities		479,805	338,553
Non-current Liabilities			
Provisions	5	658	2,737
Total Non-current Liabilities		658	2,737
Total Liabilities		480,463	341,290
NET ASSETS		309,895	373,217
EQUITY			
Accumulated Surplus		309,895	373,217
TOTAL EQUITY		309,895	373,217

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

LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION

STATEMENT OF CHANGES IN EQUITY for the year ended 30 June 2023

		Accumulated Surplus	TOTAL EQUITY
2023	Notes	\$	\$
Balance at end of previous reporting period		<u>373,217</u>	<u>373,217</u>
Net Surplus / (Deficit) for Year		(63,321)	(63,321)
Other Comprehensive Income		<u>-</u>	<u>-</u>
Balance at end of period		309,895	309,895
2022			
Balance at end of previous reporting period		471,684	471,684
Net Surplus / (Deficit) for Year		(98,467)	(98,467)
Other Comprehensive Income		<u>-</u>	<u>-</u>
Balance at end of period		373,217	373,217

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

LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION

STATEMENT OF CASHFLOWS for the year ended 30 June 2023

		2023	2022
	Notes	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from Members		872,812	774,281
Other Receipts		523,958	645,966
Payments		<u>(1,266,101)</u>	<u>(1,543,464)</u>
Net Cash provided by (or used in) Operating Activities	6	130,669	(123,217)
 CASH FLOWS FROM INVESTING ACTIVITIES			
Net Cash provided by (or used in) Investing Activities		<u>-</u>	<u>-</u>
 CASH FLOWS FROM FINANCING ACTIVITIES			
Net Cash provided by (or used in) Financing Activities		<u>-</u>	<u>-</u>
 Net Increase (Decrease) in cash held		<u>130,669</u>	<u>(123,217)</u>
 Cash & cash equivalents at beginning of period		<u>648,360</u>	<u>771,577</u>
Cash & cash equivalents at end of period	4	<u>779,029</u>	<u>648,360</u>

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

Limestone Coast Local Government Association

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 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.

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 Limestone Coast LGA's accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements are specifically referred to in the relevant sections of this Note.

1.4 Rounding

All amounts in the financial statements have been rounded to the nearest dollar (\$).

2 The Local Government Reporting Entity

Limestone Coast Local Government Association is incorporated under the SA Local Government Act 1999 and has its principal place of business at Level 1, 9 Bay Road, Mount Gambier, SA, 5290. These financial statements include Limestone Coast Local Government Associations direct operations and all entities through which Limestone Coast Local Government Association controls resources to carry on its functions. In the process of reporting on Limestone Coast Local Government Association as a single unit, all transactions and balances between activity areas and controlled entities have been eliminated.

3 Income recognition

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.

Income from Local Government Council Contributions includes income for "pass-through" expenditure for Regional Development Australia Limestone Coast (RDALC), SA Coastal Councils Alliance (SACCA) and the provision of heritage services.

4 Cash, Cash Equivalents and other Financial Instruments

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

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.

Limestone Coast Local Government Association

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 1 - SIGNIFICANT ACCOUNTING POLICIES (con't)

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 received from external parties in advance of service delivery, are recognised as liabilities until the service is delivered or damage reinstated, or the amount is refunded as the case may be.

6 Employee Benefits

6.1 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 average discount rate	4.05% (2022 3.56%)
Weighted average settlement period	1 year (2022, 1 year)

No accrual is made for sick leave as Limestone Coast Local Government Associations 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. The Association does not make payment for untaken sick leave.

7 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.

8 Leases

At the inception of a contract, the Association assesses if the contract is a lease. If there is a lease present, a right of use assets and a corresponding lease liability is recognised by the Association where the Association is a lessee. However, all contracts that are classified as short-term leases (lease with remaining lease term of 12 months or less) and leases of low value assets are recognised as an operating expense on a straight-line basis over the term of the lease.

LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION

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

	2023	2022
Notes	\$	\$
NOTE 2: INCOME		
Local Government Council Contributions		
City of Mount Gambier	236,678	221,489
District Council of Grant	108,865	96,987
Wattle Range Council	180,995	168,021
Naracoorte Lucindale Council	124,312	122,501
District Council of Robe	62,370	53,157
Tatiara District Council	99,635	94,668
Kingston District Council	59,957	50,560
Total	872,812	807,383
Other Contributions		
LGA SA	40,000	42,783
Total	40,000	42,783
Other Income		
Interest	24,094	773
Sponsorship	-	2,317
Participant Contribution	25,019	19,563
Other	21,364	19,474
Total	70,477	42,127
Project Income		
Tourism (Includes SA Tourism Commission payments)	95,925	80,927
Leadership Program	-	-
Sports Academy & Star Club (Office of Sport and Rec payments)	128,000	126,000
SA Coastal Councils Alliance	88,546	90,935
Substance Misuse LC	66,006	198,173
Total	378,478	496,035

LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION

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

	Notes	2023 \$	2022 \$
NOTE 3: Expenditure			
Operating Expenses			
Audit Fees		3,763	3,543
Accounting Fees		25,500	24,800
Computing and IT		28,759	33,611
Rent		21,224	20,824
Insurance		18,663	14,450
Vehicles		52,737	63,622
Chairperson Allowance		6,860	8,000
Travel, Accomodation and Meals		13,371	10,574
Other		51,209	33,176
Total		222,086	212,600
Employee Costs			
Salaries and Wages		450,543	573,301
Workcover		4,034	5,346
Superannuation		44,332	55,106
Leave Provision Movement		52	28,692
FBT		5,498	5,279
Total		504,459	667,725
(2022 Leave Provision Movement is substantially greater as a result of the recording of Time-Off-In-Lieu and a substantial increase in the present value calculation of LSL as a result 3 employee hitting pro-rata 7 years of service.)			
Project Expenditure			
Tourism		207,854	141,951
Leadership Program		-	25,722
Sports Academy & Star Club		151,064	95,355
SA Coastal Councils Alliance		91,879	85,235
Substance Misuse LC		29,752	73,983
Other		217,995	184,225
Total		698,544	606,471

LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION

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

	Notes	2023 \$	2022 \$
NOTE 4: Assets			
Cash and Cash Equivalents			
Cash at Bank		779,029	244,638
Term Deposits		-	403,723
Total		779,029	648,360
Trade and Other Receivables			
Trade Debtors		8,463	46,259
Prepayments		-	19,815
Accrued Interest		2,866	73
Total		11,329	66,147
NOTE 5: Liabilities			
Trade and Other Payables			
Goods and Services		25,842	80,387
Accrued Expenses		14,906	3,393
Other		1,713	3,943
Total		42,461	87,723
Provisions - Current			
Employee Entitlements including On-Costs		44,775	89,972
Total		44,775	89,972
Provisions - Non-Current			
Employee Entitlements including On-Costs		658	2,737
Total		658	2,737
Other Liabilities			
LC Regional Sport Academy		200,000	-
Connected and Active Communities (CAC)		155,000	-
Substance Misuse LC		-	88,563
SA Coastal Councils Alliance		37,569	72,295
Total		392,569	160,859

LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION

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

	Notes	2023 \$	2022 \$
NOTE 6: Reconciliation of Cash Flow Statement			

(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 Cash Flow Statement is reconciled to the related items in the Balance Sheet as follows:

Total cash & equivalent assets	4	<u>779,029</u>	648,360
Balances per Cash Flow Statement		<u>779,029</u>	<u>648,360</u>

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

Net Surplus (Deficit)		(63,322)	(98,467)
Non-cash items in Income Statement			
Net increase (decrease) in unpaid employee benefits		(47,276)	15,357
		(110,598)	(83,111)
Add (Less): Changes in Net Current Assets			
Net (increase) decrease in receivables		54,819	18,713
Net increase (decrease) in trade & other payables		(45,262)	33,788
Net increase (decrease) in other liabilities		231,710	(92,608)
Net Cash provided by (or used in) operations		<u>130,669</u>	<u>(123,217)</u>

(c) Financing Arrangements

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

Corporate Credit Cards	11,024	11,057
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LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION

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

Bank, Deposits at Call, Short Term Deposits	<p>Accounting Policy: initially recognised at fair value and subsequently measured at amortised cost, interest is recognised when earned</p> <p>Terms & conditions: Deposits are returning interest rates between 0.10% and 4.30% (2022: 0.05% and 0.1%).</p> <p>Carrying amount: approximates fair value due to the short term to maturity.</p>
Receivables - Fees & other charges	<p>Accounting Policy: initially recognised at fair value and subsequently measured at amortised cost. An impairment provision is recognised using the expected credit loss method</p> <p>Terms & conditions: Unsecured, and do not bear interest. Although the association is not materially exposed to any individual debtor, credit risk exposure</p> <p>Carrying amount: approximates fair value (after deduction of any allowance).</p>
Receivables - other levels of government	<p>Accounting Policy: initially recognised at fair value and subsequently measured at amortised cost. An impairment provision is recognised using the expected credit loss method.</p> <p>Terms & conditions: Amounts due have been calculated in accordance with the terms and conditions of the respective programs following advice of approvals, and do not bear interest. All amounts are due by Departments and Agencies of State and Federal Governments.</p> <p>Carrying amount: approximates fair value.</p>
Liabilities - Creditors and Accruals	<p>Accounting Policy: Liabilities are recognised for amounts to be paid in the future for goods and services received, whether or not billed to the Association.</p> <p>Terms & conditions: Liabilities are normally settled on 30 day terms.</p> <p>Carrying amount: approximates fair value.</p>

LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 7: Financial Instruments (Cont.)

Liquidity Analysis

2023	Due < 1 year	Due > 1 year ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
Financial Assets	\$	\$	\$	\$	\$
Cash & Equivalents	779,029	-	-	779,029	779,029
Receivables	11,329	-	-	11,329	11,329
Total	790,358	-	-	790,358	790,358
Financial Liabilities					
Payables	41,583	-	-	41,583	41,583
Total	41,583	-	-	41,583	41,583

2022	Due < 1 year	Due > 1 year < 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
Financial Assets	\$	\$	\$	\$	\$
Cash & Equivalents	648,360	-	-	648,360	648,360
Receivables	46,332	-	-	46,332	46,332
Total	694,692	-	-	694,692	694,692
Financial Liabilities					
Payables	67,908	-	-	67,908	67,908
Total	67,908	-	-	67,908	67,908

The following interest rates were applicable to Limestone Coast LGA at balance date:

	30 June 2023		30 June 2022	
	Weighted Average Interest Rate	Carrying Value	Weighted Average Interest Rate	Carrying Value
	%	\$	%	\$
At Call	4.3	779,029	-	-
Term Deposits		-	0.07%	403,723
		779,029		403,723

Net Fair Value

All carrying values approximate fair value for all recognised financial instruments. There is no recognised market for the financial assets of Limestone Coast Local Government Association.

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 Association is the carrying amount, net of any impairment. Except as detailed in relation to individual classes of receivables, exposure is concentrated within the Limestone Coast LGA 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 the Associations 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 the 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.

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 investments.

LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION

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

NOTE 8: Uniform Presentation of Financial Statements

	2023	2022
	Notes	
	\$	\$
Operating Revenues	1,361,767	1,388,328
Operating Expenses	<u>(1,425,088)</u>	<u>(1,486,795)</u>
Operating Surplus/(Deficit) before Capital Amounts	(63,321)	(98,467)
Less Net Outlays in Existing Assets		
Capital Expenditure on renewal and replacement of Existing Assets	-	-
Add Back Depreciation Amortisation and Impairment	-	-
Proceeds from Sale of Replaced Assets	<u>-</u>	<u>-</u>
	-	-
Less Net Outlays on New and Upgraded Assets		
Capital Expenditure on New and Upgraded Assets	-	-
Amounts received specifically for New and Upgraded Assets	-	-
Proceeds from Sale of Surplus Assets	<u>-</u>	<u>-</u>
	-	-
Net Lending / (Borrowing) for Financial Year	<u>(63,321)</u>	<u>(98,467)</u>

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

Limestone Coast Local Government Association

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 9 – 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 the this financial report.

Note 10 – Capital Commitments

At 30 June 2023, the Association is unaware of any capital or leasing commitments which have not already been recorded elsewhere in the this financial report.

Note 11 – Events after the end of the reporting period

There were no events subsequent to 30 June 2023 that need to be disclosed in the financial statements.

Note 12 – Economic Dependence

Limestone Coast Local Government Association is dependent on the Local Councils within its jurisdiction and other funding bodies for the majority of its 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.

Note 13 – Capital Management

The Board controls the capital of the entity to ensure that adequate cash flows are generated to fund its programs and that returns from investments are maximised within tolerable risk parameters. The Board ensure that the overall risk management strategy is in line with this objective. The Board operates under policies approved by the board. Risk management policies are approved and reviewed by the Board on a regular basis. These include credit risk policies and future cash flow requirements. The entity's capital consists of financial liabilities supported by financial assets. There has been no changes to the strategy adopted by the Board to control the capital of the entity since the previous financial year.

Note 14 – Related Party Disclosure

The total remuneration paid to key management personnel of Limestone Coast Local Government Association Incorporated during the year was as follows;

	2023	2022
	\$	\$
Short Term employee benefits inc allowances	186,771	183,256
Post Employment Benefits	9,007	15,345

Key management personnel above includes the executive and Board of Management.

The specific banding of key management personnel and Board of management from the Limestone Coast Local Government Association Incorporated during the year was as follows;

\$	2023	2022
Under \$50,000	1	1
\$50,000 to \$100,000	0	0
\$100,001 to \$150,000	0	0
\$150,001 to \$200,000	1	1

Other related parties includes close family members of key management personnel and entities that are controlled or jointly controlled by those key management personnel individually or collectively with their close family members.

Limestone Coast Local Government Association

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 14 – Related Party Disclosure (Cont.)

There were no transactions with other related parties apart from;

- A relative of a KMP owns a business who contract's their services as required to Kingston District Council.

Related Party Entity	Amounts received from Related Party during the Financial Year
	2023
	\$
City of Mount Gambier	236,678
District Council of Grant	108,895
Wattle Range Council	180,995
Naracoorte Lucindale Council	124,312
District Council of Robe	85,671
Tatiara District Council	106,427
Kingston District Council	59,957
TOTAL	902,935

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**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF THE LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION**

Opinion

We have audited the accompanying financial report of the Limestone Coast Local Government Association (the Authority), which comprises the Statement of Financial Position as at 30 June 2023, the Statement of Comprehensive Income, the Statements of Changes in Equity, the Statement of Cash Flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and other explanatory information and the Certification of the Financial Statements.

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

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described as in the Auditor's Responsibilities for the Audit of the Financial Report section of our report. We are independent of the Authority in accordance with the auditor independence requirements of the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

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

Responsibility of Management and Those Charged with Governance for the Financial Report

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

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

Those charged with governance are responsible for overseeing the Authority's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Report

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

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

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

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

DEAN NEWBERRY



JIM KEOGH
Director

31/10/2023

Limestone Coast Local Government Association

Annual Financial Statements for the year ended 30 June 2023

CERTIFICATION OF AUDITOR INDEPENDENCE

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

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


Acting Executive Officer
LC Local Government Association


Audit Committee Chairperson
LC Local Government Association


President
LC Local Government Association


Chief Executive Officer
District Council of Grant


Chief Executive Officer
City of Mount Gambier


Chief Executive Officer
Kingston District Council


Chief Executive Officer
Naracoorte Lucindale Council


Chief Executive Officer
District Council of Robe


Chief Executive Officer
Tatiara District Council


Chief Executive Officer
Wattle Range Council

Date:

19/10/23

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Dean Newbery
ABN: 48 007 865 081

Auditor's Independence Declaration under Section 22 of the Local Government (Financial Management) Regulations 2011 to the Limestone Coast Local Government Association

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

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



JIM KEOGH
DIRECTOR

31/10/2023

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