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vision

The Mount Barker district will be recognised as being highly liveable, prosperous and safe, built from a foundation of community spirit and energy, quality of lifestyle and unique heritage, environment and landscape.



Accessibility

Ready to listen to ideas and concerns of the individuals, groups or institutions and respond with straightforward answers.

Commitment

Working hard to deliver appropriate and quality services and projects and build resilient communities.

Involvement

Decision making processes are transparent and open to community scrutiny. Individuals and communities can be involved in influencing policies and local activities.

Fairness

All people working, living and visiting the Mount Barker District make this a rich community and we aim to represent them equally.

Resourcefulness

Making the most of Council and community assets and strengths and building on local resources by attracting investment from outside the District.

Long term thinking to inform decision making

Council will consider all the consequences of decisions and ensure they reflect the Strategic Plan. We need to act for now and the future. Council will have regard to the long term and cumulative effects of its decision.

key achievements

- ★ Cupid's Koi Garden
- ★ Unsealed Road Network
- ★ Resealing Sealed Road
- ★ Harrogate Road Sealing
- ★ Story of Mount Barker
- ★ Littlehampton Greening
- ★ Black Summer Bushfire Grants
- ★ Fire to Flourish Grant Funding
- ★ Development Value Increase
- ★ Commercial Green Waste Trail
- ★ Preparation for New Wastewater
 Treatment Plant
- ★ New Sewer Main and Pump Station
- ★ New Footpath and Trails
- ★ Mosquito Monitoring
- ★ History Month Hosted by the Library
- ★ Library Christmas Market
- ★ Reconciliation Week Mural
- ★ Arts Plan
- ★ Nairne Village Green
- ★ Keith Stephenson Park Play Space

- ★ Macclesfield Main Street
- ★ Aquatic and Leisure Centre
- ★ City Centre Project
- ★ Tree Audit and Forestree
- ★ Revegetation
- ★ Windmill Transfer Station
- ★ Waste Management
- ★ Bushfire Recovery
- ★ COVID-19 Response
- ★ Developer Funded Infrastructure
- ★ Representation Review

community profile and population

Council's estimated resident population in 2022 was 39,616 with a population density of 66.64 persons per square km.

The Council's population and household forecasts present what is driving population change in the community and how the population, age structure and household types will change each year between 2016 and 2036.

Forecast Population

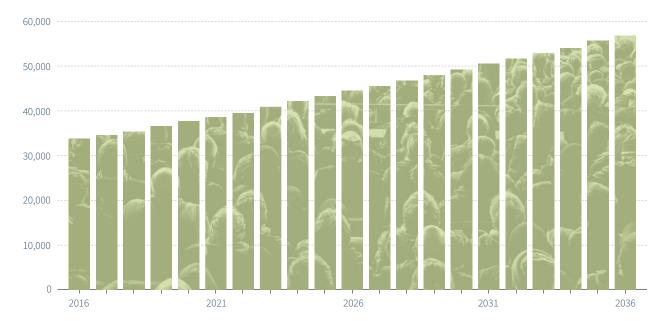
The forecasts are designed to provide community groups, Council, investors, business, students and the general public with knowledge to make confident decisions about the future.

The Council's population forecast for 2022 is 39,616, and is forecast to grow to 56,710 by 2036. These forecasts were last evaluated in December 2020 by .id, the population experts, on behalf of the Mount Barker District Council.

Forecasts are available for each year from 2016 to 2036. Further information is available on Council's website, enabling the resident and business community to access and utilise this information.

Population and household forecasts 2016 to 2036 prepared by .id November 201

Forecast Population Growth



Forecast year (ending June 30)

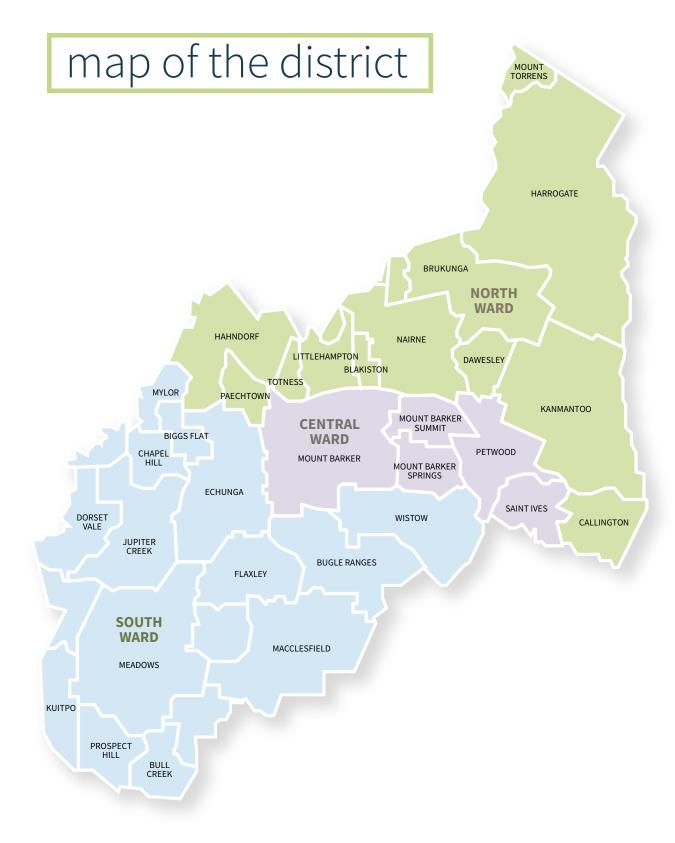


Unsealed Road Network

\$1.3 million was spent on renewing the unsealed road network and improving the level of service on many rural roads.

Resealing Sealed Road

\$2.5m was spent on resealing sealed roads and replacing damaged kerbing.



Please note that the above map does not reflect the changes that arose from the Representation Review where boundaries have changed. These changes will be in place from the November 2022 Council elections.

council members



Mayor Ann Ferguson OAM, FAICD, JP

North Ward



Cr Narelle Hardingham



Cr David Leach



Cr Harry Seager



Cr Simon Westwood

South Ward



Cr Tess Minett



Cr Carol Bailey, BEM



Cr Ian Grosser



Cr Greg Morrison



Cr Samantha Jones



Cr Bradley Orr



Harrogate Road Sealing

Jointly funded by council and the Cudlee Creek Bushfire and Recovery and Roads to Recovery grants, a 1km section of Harrogate Road was upgraded to complete the final stage of sealing this road to the Harrogate township.

annual business plan

performance measures

Community Wellbeing

Performance Measure	Outcome
Maximise participation at the Summit Sport and Recreation Park	Achieved . Details appear later in the report, pages 31
Use of playing fields at the Summit Sport and Recreation Park is maximised	Achieved. Details appear later in the report, pages 31
Disability Access and IInclusion Plan implemented	Achieved . Financial Year review completed and submitted to the Department of Human Services.
Complete detailed design of Regional Indoor Aquatic and Leisure Centre -Stage 1	Partially achieved . Detailed concept design endorsed September 2022 council meeting to enable the project to progress the design and develop detailed drawings and specifications.
Complete design and construction of the of Nairne Village Green by 30 June 2022	Partially achieved . Design completed and construction in progress with a revised completion date of September/October 2022.
Deliver the Littlehampton Greening project (Miels Park, the Glebe and the Main Street	Partially achieved . The majority of project outcomes delivered with some minor matters to be completed in early 2022/23.
Deliver the pedestrian footbridge over the Bremer River, Callington	Partially achieved . Community consultation completed and preferred solution identified.
Deliver the new walking and cycling trails program including the connection to the Summit Sport and Recreation Park	Achieved . Connection to Summit Sport and Recreation Park along with Duck Flat Creek path Childs Road trail completed.
Develop a new footpath strategy and program for implementation	Achieved . A draft program is complete for the first 4 years. The first new path in Echunga completed
Improved library collection that meets the needs and interests of the community	Achieved . Collection Development Strategy has been adopted and implemented.

Performance Measure	Outcome
Arts Plan developed	Partially achieved . Consultation undertaken. Draft plan prepared to be endorsed in December 2022.
Increase the number of people participating in Council volunteer programs by at least 5%	Achieved.
Increase the number of people attending council supported community events by at least 5%	Achieved . A number of process improvements have been identified and will be implemented to further improve future funding rounds.
Reconciliation Action Plan endorsed and implementation commenced	Partially achieved. Feedback from a draft plan is being reviewed
Complete detailed concept design and secure project funding for a regional Adventure Play space	Not achieved
Complete planning and design for City Centre Catalyst Project and explore early activation of the site	Not achieved. Consultation continuing.



This book commissioned, designed and published by Council beautifully tells the story of the Mount Barker township from the Peramangk point of view to those who have experienced the changing nature of the town through the twentieth century, now, and into the future.

Ecological Sustainability

Performance Measure	Outcome
Emissions reductions at key sites	Achieved. Solar panels installed at the Meadows wastewater treatment plant.
A House of Tomorrow virtual display village is established by 22/23	Partially achieved . Research done. Social media promoting sustainable housing implemented.
Increase the % of renewable energy used on Council occupied facilities each year	Achieved . Solar panels at Meadows wastewater treatment plant
2% reduction of waste to landfill per capita	Not achieved. 1.1% achieved
Introduce a hard rubbish collection service	Not achieved . Tender specifications prepared and start of new service delayed until early 2023
Plant a minimum of 250 street trees and 100 shade trees in Council's parks and reserves	Achieved.
Plant a target of 14,000 plants in revegetation projects	Achieved.
Complete the Open Space Lead Strategy	Not achieved. – Target early 2023
Review and update Council's trails plan	Not achieved. to be drafted following endorsement of the Open Space Lead Strategy.
Implement priority actions from the biodiversity strategy on bushcare and roadside vegetation sites including in bushfire affected areas	Achieved . New RMS signs installed. Works on Bush for Life sites continuing. Priority bushcare works on fire affected sites ongoing. Support to volunteers at various sites.
Cat management customer requests successfully addressed	Achieved . Customer requests are actioned by Council's Cat Management Officer.
Develop a food waste program for food Businesses	Partially achieved. Trial undertaken and completed for Gawler St businesses. Council approved recommendations to move to feasibility study stage.





Performance Measure	Outcome
Annual increase in recycled materials being procured for general projects	Achieved. A number of large logs were rescued from the Cudlee Creek Bushfire and have been repurposed in landscaping projects throughout the district along with some significant logs that have been earmarked for nature play structures at the Glebe in Littlehampton. Council also repurposed brick pavers used to complete the Littlehampton Main Street footpath upgrade.
Parks and reserves maintained to approved schedule	Partially Achieved . The majority of parks were deemed to be maintained to agreed service standards.
Minimum 4 Free Green Waste Days conducted	Achieved . 6 free clean green waste days delivered
Develop a communication plan to promote wastewater services to the community	Achieved . Wastewater communication strategy developed and adopted by the wastewater service team.

Black Summer Bushfire Grants

\$110,000 was secured to assist in the delivery, by Council, of an agribusiness support program plus \$70,000 for an augmented reality mural on the walls of the Wallis cinema building.



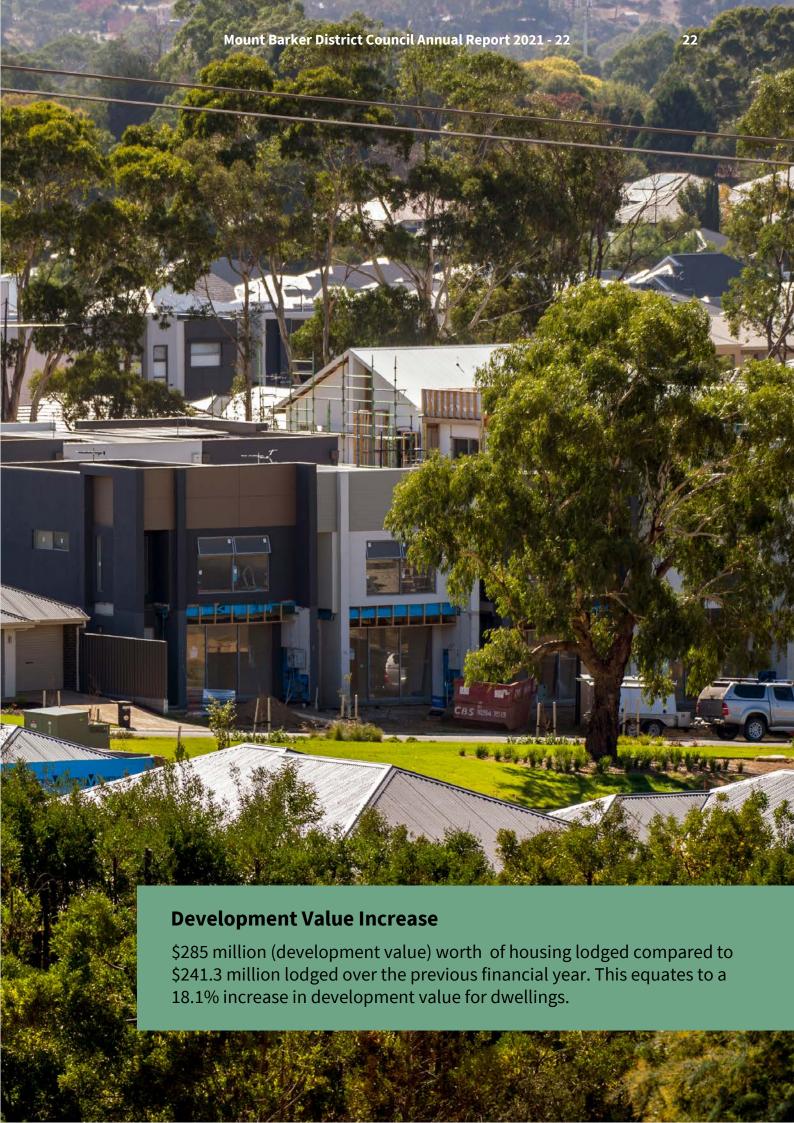
Fire to Flourish Grant Funding

Successful in securing \$1.376 million in Federal Government grant funding under the *Preparing Australian Communities Program* to deliver a 3 year *Fire to Flourish* program, working with community groups to build community capacity to prepare for, adapt to, and recover from disasters.



Economic Prosperity

Performance Measure	Outcome
At least 1 staged main street upgrade commenced or underway each year until complete	Achieved. Venables Street, Macclesfield completed and one stage of Nairne Main Street completed.
Continue planning for the development of underutilised space in the Mount Barker CBD	Achieved . Detailed design of town square and commitment to its delivery.
Two events supporting small to medium enterprises conducted	Achieved . Education Forum held 16 May. Agribusiness Support Program held 29 June.
Support Adelaide Hills Tourism, tourism businesses and local events	Achieved . Extensive liaison with AHT. Community Events grants awarded.
Complete development agreement and partner negotiations and concept design for residential and commercial development in town centres	Partially achieved . Detailed design of Mount Barker town square and commitment to its delivery.
New content added to Invest Mount Barker monthly	Achieved.



Leadership and Good Governance

Performance Measure	Outcome
Contribute to the development of the SA LGA Community Engagement Charter	Achieved. Feedback on the draft charter provided.
Increase the number of people with a disability participating in community engagement activities by 2% PA	Not achieved . Benchmark established.
Achieve 5% of people participating in community engagement activities being youth (aged 12-25)	Not achieved. Benchmark established.
Percentage of supplier invoices paid according to approved terms is greater than 90% of total (by volume)	Not achieved. 83% average achieved.
Number of regional contractors/suppliers versus total contractors/suppliers engaged in the previous 3 months is either: - 35% or higher of the total number of suppliers for that quarter; or - dollar value is 15% or higher of the total value for that quarter.	Achieved.
Maintain or improve customer satisfaction against agreed service standards	Not achieved . Review proposed to commence after council elections in 22/23.
Implement the Workforce Development Strategy	Not achieved . No progressed due to organisational change priorities.



A pilot program called 'Gawler Street Food Waste Trial' was successfully completed as an action from the Waste to *Resource Management Plan*.

The trial delivered some excellent outcomes and a further feasibility study will be done on the future delivery of green waste services to all commercial and industrial properties in townships across the district.



Working Smarter

Performance Measure	Outcome
At least 1 action from the Smart Community Strategy implemented each year	Achieved. Free Public WiFi at the Summit Sport and Recreation Park.
Conduct service reviews	Partially Achieved. Tourism & Events and Project Management functions review currently underway proposed to commence late 2022/early 2023 after council elections; and internal Administration Review currently underway.
Survey, analyse and map the community's access to different communication channels and its preferences	Not achieved . Project charter for Communications Framework including mapping access to communication channels and preferences drafted.
At least one communication per month on planned works in the public realm	Achieved . Average of 30 communications on planned works made each month.
Promote and facilitate access to community infrastructure through a booking system	Achieved . SpacetoCo online booking system listing Mount Barker Town Hall, Laratinga Pavilion, and Polo clubrooms.
Trial of maintenance management system completed	Partially achieved . One small scale trial completed and another being planned for 2022/23
10 smart meters installed in 2021/22 and 25% reduction in time taken to read meters and invoice customers	Partially achieved . 4 smart meters installed. Remainder have been purchased to be installed in 22/23.

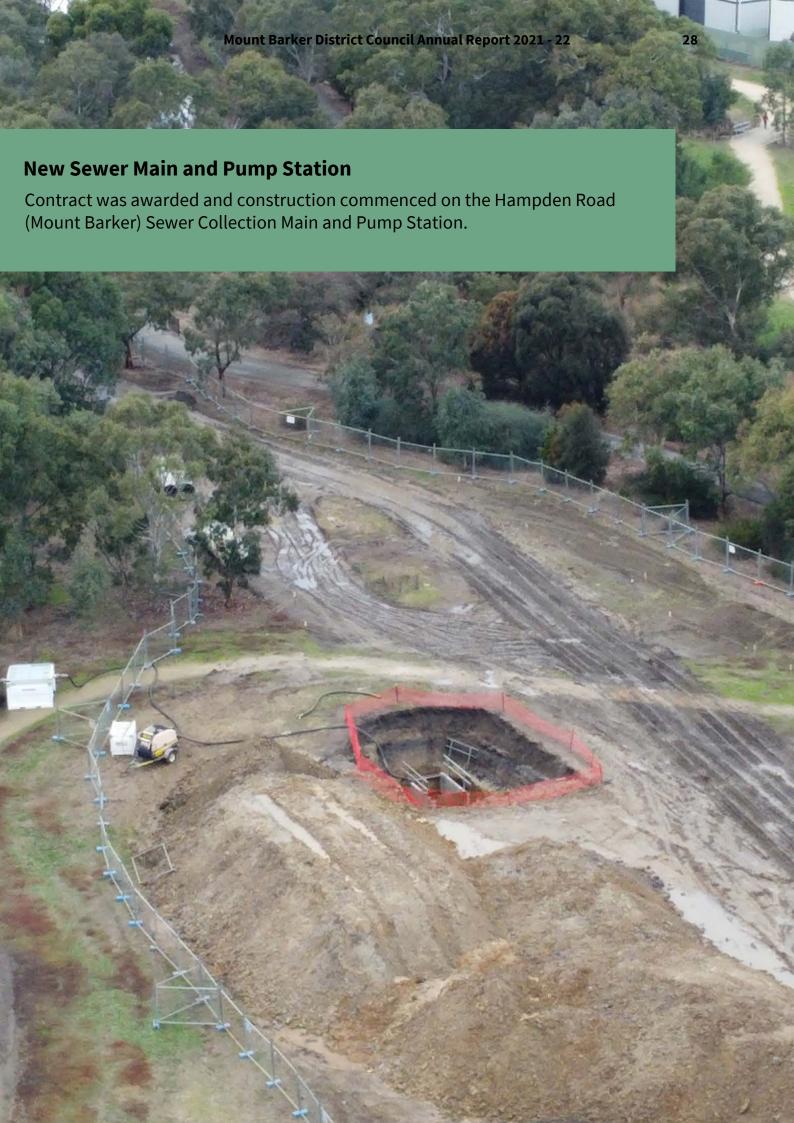


Preparation for New Wastewater Treatment Plant

Decommissioning and desludging of the eastern lagoon at the Springs Road, Wastewater Treatment Plant in preparation for the construction of Stage 1 of the new treatment plant.

Wastewater & Recycled Water

Performance Measure	Outcome
New recycled water customers equating to 300 megalitres per annum	Not achieved . Further work continues to investigate the potential to extend the recycled water network into the Hay Valley area.
Provide an affordable, cost-effective and reliable service offering to our wastewater customers	Achieved. Council continues to provide a reliable wastewater service to its customers with minimal disruption to services.
Implement remaining actions from the Naturallogic Laratinga Wetland report	Partially achieved . Some actions still to be completed.
Minimise environmental impacts throughout the process	Achieved. Environmental Improvement Plan with the EPA updated and continuing to implement the agreed actions.
Target 85% of capital works program completed to budget, time and scope	Partially achieved.
Complete the business case assessment for the provision of a sewer service to the Mount Barker City Centre	Not achieved . Progress is being made on the business case in mid 2022 with completion expected by early 2023.
Implement the remaining actions in the Environment Protection Authority approved Environmental Improvement Plan	Partially achieved. Some actions still to be completed.





Community Wellbeing

Local Nuisance and Litter Control Act

The number of complaints of local nuisance or littering received by the Council during the 2021/22 financial year ▶ 283

The number of offences under the Act that were expiated during the 2021/22 financial year ▶ 1

There were no other offences or notices received during the 2021/22 financial year under the following:

- · Offences under the Act that were prosecuted
- Nuisance abatement notices or litter abatement notices issued
- Civil penalties negotiated under section 34 of the Act
- Applications by the council to the Court for orders for civil penalties under section 34 of the Act and the number of orders made by the Court on those applications.

Cat Management

Mount Barker District Council continues to be a leader in cat management in South Australia. More South Australian councils are implementing Cat By-laws and we have provided advice to these and other councils thinking of implementing a Cat By-law.

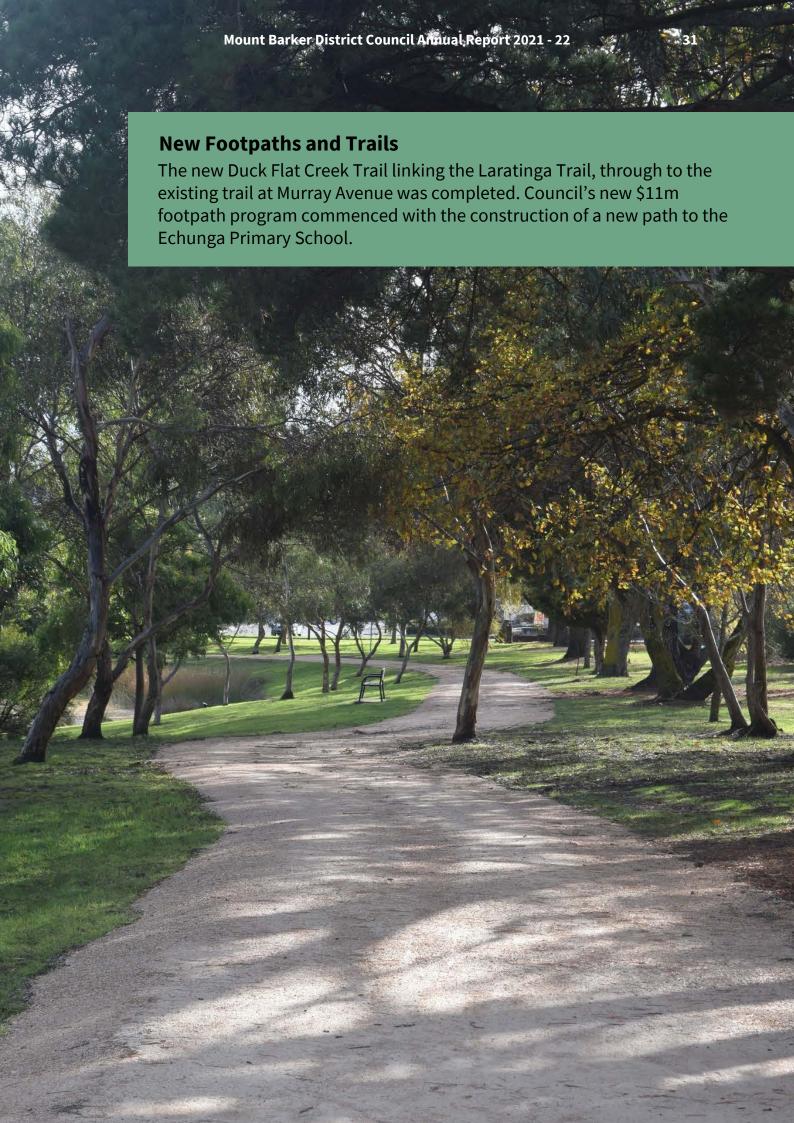
Public Safety

Public Safety Officers play an important role in our community by undertaking the following activities:

- · Supporting and monitoring outdoor dining
- Responding to dog attacks and barking dog complaints
- Patrolling parks and reserves to monitor animal management issues
- · Responding to parking complaints
- Monitoring timed parking areas to ensure the turnover of vehicles which in turn benefits local businesses
- Regular school patrols at drop off and pick up times to ensure the safety of school children

CRMs (Customer Request Management) service requests:

- Public Health ▶ 216
- Parking ► 350
- Animals (dogs and cats) ► 709



Environmental Health

Environmental Health Officers (EHOs) undertake a variety of tasks that ensure that public health is maintained within our community. Routine food inspections are undertaken and any complaints relating to a food premises are also investigated.

Environmental Health Officers also assess waste water applications and inspect sanitary plumbing for waste control systems.

Public health complaints such as noise, odour issues, vermin, bees, European wasps, hoarding and squalor, wood smoke and stormwater pollution are also investigated.

The effects from climate change and higher mosquito numbers pose an increased risk to public health. EHOs have responded by undertaking mosquito larvae surveillance, ongoing adult mosquito trapping and preventative measures as part of the National Mosquito Management Subsidy Funding.

EHOs continue to play an important role in monitoring COVID-19 restrictions that are in place at any given time. COVID-19 compliance monitoring has been established by SA Health and any non-compliances are reported through to the COVID-19 team within SA Health.

Immunisation

Council's immunisation team undertake weekly public clinics. The public clinics were held at a number of different locations within our community.

Extra clinics were made available to ensure that those medically at risk individuals were able to receive the influenza vaccine, workplace influenza clinics were also performed to limit the impact on our local workforce.

The School Immunisation Program (SIP) is also delivered by Council's immunisation team and they visit each of our four secondary schools a number of times during the year to ensure that the SIP schedule is being adhered to.

Reserves Maintenance

In the 2021/2022 financial year, Council have received 15 Reserves and 32 parcels of land as gifted assets which all require constant maintenance.

These extra gifted assets put extra strain on our already strained resources, in turn these assets are expected to be maintained at a high service level.

The district is growing in leaps and bounds. This includes main streets and reserve upgrades. At present we cannot maintain all the open space areas to the standard that our internal and external customers require. We prioritise the areas to a hierarchy system in order to maintain to a more manageable program . This program may be different to some peoples expectation of service levels, but these are the challenges that we have before us.

Council's planting program, although not as extensive as last year, was completed within the winter period . We planted a 4500 plants and small shrubs to reinstate life back into some of our existing garden beds around the district. This has put floral and foliage colour back into some of our long term established beds and reserves.

Our staff love supporting the volunteer and community groups who put so much value and passion into their allotted areas. The assistance that we provide means so much to these groups, this also gives a rewarding and satisfying accomplishment to our staff, as well making a difference to them.

Trails

\$490k was spent on creating new trails such as the new Duck Flat Creek Trail linking the Laratinga Trail, through to the existing trail at Murray Avenue, the trail at Echunga Primary School and renewing other footpaths across the district.



Community and Sporting Facilities Development

Council has 26 Management Agreements with Incorporated Associations who manage community buildings and recreation grounds throughout the district on behalf of Council.

Council also has a Management Agreement with Belgravia Leisure who manage the Adelaide Hills Recreation Centre and Mount Barker Mountain Pool on behalf of Council.

In the 2021/22 financial year, Belgravia Leisure delivered a range of local sporting group programs. This included the Community Living Sports Inclusion Program that ran over a two week period and introduced a Pickleball program, in partnership with One Culture Support Services, that provided a free racquet sports program for people living with a disability, a self-defence class and two Community Network Forums.

In April 2021, Council held the official opening event for the Summit Sport and Recreation Park (SSRP) to showcase the first stage of the SSRP precinct comprising of a premier natural turf oval (cricket and Australian rules football), clubroom and associated facilities, and two premier synthetic soccer pitches with clubroom and associated facilities.

During the 2021/22 financial year, the Summit Sport and Recreation Park Board developed an annual business plan and commercial strategy concept to look at ways to maximise returns on marketing, events and hiring. The board also developed a concept design for a reconciliation mural for 'Players' Race' and executed licence agreements with Football SA, Hills Football League and the Alexandra and Eastern Hills Cricket Association.

The facilities at the SSRP continue to be well used by our licensed parties, as we continue to see a growing interest and demand for external bookings from organisations and community groups.

The Winter season on the Premier Oval for the 2021/22 financial year saw:

- > 360 hours of usage for the Premier Oval
- ➤ 5 Saturday match games days with a total of 3,330 attendees and 1,150 players
- ➤ 3 Sunday match games days with a total of 300 attendees and 150 players
- ▶ 15 Friday night games
- ▶ 2 Wednesday night games
- ▶ 1 SANFLW match (Sturt vs Central Districts)
- ► Training held Monday and Thursday nights
- Other use included AFL coaches and umpire workshops

The Summer season on the Premier Oval for the 2021/22 financial year saw:

- ► Matches held on Friday, Saturday and Sunday
- ► Trainings held Tuesday and Thursday

Other usage included:

- ► Young Driver Education and Training Program
- SANFL Umpiring and Coaching
- ► IPWEA Tour
- ► Southern and Hills LGA Meeting

The soccer pitches (summer and winter) for the 2021/22 financial year saw:

- ▶ 420 hours of usage on each soccer pitch
- Matches held on both Saturday and Sunday throughout the season
- ▶ WNPL Grand Final with a total of 1,400 attendees
- ▶ Junior Cup Final with a total of 1,500 attendees
- ➤ Other usage included a coaching conference with 145 attendees and a coaching course with 23 attendees

Community Buildings

In mid 2022, Council introduced SpacetoCo, an online booking system that allows council to advertise and easily manage online bookings for community buildings and spaces. Venues currently available for booking through the SpacetoCo platform include the Mount Barker Town Hall, Polo Club Rooms and the Laratinga Pavilion, also bringing on line the Summit Sport and Recreation Park to manage licenced users' bookings only.

Since using the SpacetoCo platform, Council has received 788 bookings with an average of 66 bookings per month, creating a total revenue of \$57,000 for the 2021/22 financial year.

Bookings ranged from casual bookings (140), regular bookings (315) and manual bookings that were staff organised bookings, Council events or council supported events (334).

The Polo Ground Club Rooms were also used by SA Health as a Rapid Antigen Testing (RAT) collection point during the months of January to May 2022 (inclusive) during the COVID-19 pandemic.

Booking numbers per venue for the 2021/22 financial year:

- ► Mount Barker Town Hall 436
- ► Laratinga Pavilion 171
- ▶ Polo Ground Club Rooms 162
- ➤ Summit Sport and Recreation Park (Licenced Users) 19



Library & Customer Services

Mount Barker Community Library

2021/2022 was a challenging year again for the library team with COVID-19 lockdowns and ongoing restrictions hampering program delivery and general operations. Despite this the team were able to continue to deliver high quality programs and events when conditions allowed

As the state opened up and restrictions eased regular children's programs such as Storytime and Giggletime experienced a huge resurgence in popularity to the point where managing attendances in the small spaces available is becoming a challenge.

The Council also increased their investment in library collections in 21/22, allowing for more new materials to be purchased throughout the year to improve the quality, standard and amenity of items available for loan.

Highlights

· Seniors Online Expo

- History Month program that saw 354 people attend 11 events across the month
- · Christmas Market.
- Streaming Adelaide Writers Week.
- Partnerships with community organisations and government departments.

Library statistics

Total number of items in the collection	41,763
New items added to the collection	6,375
Total items borrowed (physical)	319,525
Total items borrowed (digital)	eBooks 30,618 eAudiobooks 24,118
Total number of active members	10,633
Total number of visitors	120,551

Customer Service statistics

- ▶ 34,917 phone calls
- ▶ 3,534 CRMs (Customer Request Management)
- ▶ 251 Section 7 Searches
- ▶ 41 Section 187 Searches
- ▶ 9,453 payments in total
- ▶ 31,536 front counter interactions



Community Services

Continued to implement recommendations from the Community Facilities Study and Delivery Strategy, specifically:

- Implemented the Space to Co facility booking system in Council's managed community facilities to support easy booking. (ongoing)
- Created a dedicated community facilities web page. https://www.mountbarker.sa.gov.au/ community/community-directory/community-spa ces-for-hire
- Created a recreation facilities web page https:// www.mountbarker.sa.gov.au/discover/recreation
- Established a Community Property and Facilities team and increased staffing to maximise the benefits of community facilities. (January 2022)
- Undertook a Disability Discrimination Act (DDA)Audit of council owned community facilities (June 2022).

Executed Summit Sport and Recreation Park Agreements to maximise activation and use of the site. (May and November 2021)

Facilitated relocation of Little Athletics from Mount Barker High School to Cornerstone College. (September 2021)

Sought funding and partners to:

- Undertake community consultation to develop concept plans for the Harrogate and Brukunga Halls to improve access and activation.
- Develop the Harrogate Hall based on the community consultation exercise undertaken.

Deliver community programs and activities in Brukunga and Harrogate including community gardening events with Sophie Thompson, yoga and family fun days.

Delivered \$75k to upgrade the Mount Barker Community Centre, including new community kitchen, re-carpeting and painting (FY21/22)

Facilitated collaborative partnerships with the Mount Barker Community Centre and Library to deliver community programs and activities, including Youth Week events and International Day of Disability Event (FY21/22).

Administered Council's bi-annual Community Grant program

Supported the Community Centre to undertake a place-making project included new signage, murals and raised garden beds (FY21/22)

Council has developed a "new resident" webpage that directs new residents to relevant information such as location of Justice of the Peace programs, immunisation clinics, and so on https://www.mountbarker.sa.gov.au/council/new-residents

Supported the Mount Barker Community Centre to become a community information hub

A suite of community leadership training was delivered in 2021, which included grant writing and social media for community groups.

Council organised a pride week display at the library and scoped and planned a parent suport group for children who ide ntify as LGBTIA.

Youth

\$46.5k funding secured to establish a Local Drug Action Team and deliver youth programs and activities including a Young Women's program, Youth Week Events and a Youth Leadership Program for people with disability.

Disability

The inaugural Disability Access and Inclusion Plan monitoring and review report was provided to Council Members in December 2021.

Funding to deliver a Youth Leadership Program for people with disability was secured and staff were trained to deliver the program.

Arts

Council successfully received grant funding to develop a plan for the Arts, December 2021. The project is underway and expected to be completed by September 2022.

Reconciliation

Council's first Reconciliation Action Plan was endorsed by Council (Sept 2020) and was subsequently lodged with Reconciliation Australia for their approval.

Reconciliation Australia has provided feedback and suggestions to improve the plan. Council Officers are working through the recommendations and will re-submit the revised plan to Reconciliation Australia when complete (FY 22-23). Key actions from the plan continue to be implemented and include:

- Delivery of Reconciliation Week programs and activities (May 2022)
- Facilitation of the Aboriginal Peoples and providers of Service working group (quarterly)
- Coordination of the Adelaide Hills Reconciliation Working Group (quarterly)
- Aboriginal public art projects at Summit Sport and Recreation Park, Brukunga playground, Miles Park, St Francis de Sales and Cornerstone College (FY 21-22)
- Partnered to deliver the Lullaby Project at Ukaria https//soundcloud.com/emily gann233 February
- Facilitated the development of Wovenan Aboriginal community space to host Aboriginal events and activities, officially opened July 2021; and
- Development of a Safety Logo that celebrates Peramangk Country, May 2022.



Volunteers

37 new volunteers joined Council across five Volunteer Program areas, with the highest uptake being in the Library (13) and in the Environment area (17)

Growth of volunteer programs – 2 new environmental volunteer programs with 14 volunteers joining; a new volunteer role developed in the Library; and JP Dayroom volunteer program expanded to a site in Nairne and relocation of Monday JP service to LGC (Jan 2022)

Over 18,700 hours of volunteer time was gifted to the community across the six Council volunteer programs; being the Wetland Warriors, Visitor Information Centre (VIC), Community Graffiti Removal Team and the Environmental and Library Programs. Based on the current SA volunteering dollar replacement figure of \$42.40, this equates to nearly \$800,000 of saved funds to Council and value to the community. (Volunteering SA &NT – calculated from ABS average weekly earnings figures)

Our Community Programs volunteer drivers contributed just over 8000 hours to drive clients and community groups to shopping, attend medical appointments and other social outings.

Social Options supported community members to attend 98 outings, an average of 2 per week.

Graffiti removal volunteers visited and cleaned 436 sites with graffiti vandalism.

Justice of the Peace Dayroom service saw 1,279 clients and transacted 3,392 documents.

Library volunteers devoted 3152 hours towards the Local History Centre, Children's Services, Toy Library and other general Library volunteer roles.

Our Visitor Information Centre volunteers in Hahndorf gifted over 4,700 hours to visitors, industry and community operating seven days a week, 364 days a year.

Volunteer Framework developed – Volunteer Policy and Volunteer Management Procedure endorsed by CGG. Volunteer Policy endorsed by Council June 2022. Draft Volunteer Recognition Procedure has been developed to support and acknowledge the celebration of Council volunteers.

Delivered volunteer recognition events and activities – established a Years of Service recognition program for Council volunteers. In the inaugural year, 56 certificates were rolled out at the end of 2021 including 34 @ 5 years, 19 @ 10 years, 2 @ 15 years and 1 @ 20 years of service.

The annual Volunteer Movie Day event was held in May 2022 during National Volunteer Week.

Jointly hosted with Adelaide Hills
Council, volunteer management
staff from both Councils
attended Wallis Cinemas Mount Barker to
greet and acknolwedge all Council and
Community volunteers in attendance,
whilst handing out free water and popcorn.
Just over 700 volunteers attended the
event, which also had the option to see a
movie at Lobethal Cinemas with the
majority of volunteers in attendance
living and volunteering in the Mount Barker
District.

A variety of training sessions were offered to Council and Community volunteers with just over 100 people in total in attendance:

- Mental Health Awareness session held at Mount Barker Community Centre in July 2021.
- Council hosted Volunteer Leaders Connect Network workshop with 2 guest speakers on Recruitment and use of social media in August 2021.
- Council hosted Grants and working with Council session held at the Hahndorf Bowling Club in August with Pete McGinn, Senior Community Development Officer and Steve Shotten, Regional Development Manager from Regional Development Australia, Adelaie Hills, Fleurieu, Kangaroo Island (RDA AHFKI) as speakers.
- Three First Aid courses offered. CPR and Full First Aid offered to Council volunteers in August and February, Full First Aid offered to Community volunteers in June.

Hills Community Transport

Hills Community Transport (HCT) is funded by the Commonwealth Home Support Program (CHSP), State Department of Human Services (DHS), State Department of Planning Transport & Infrastructure (DPTI) and Mount Barker District, Adelaide Hills and Alexandrina C ouncils.

The Program provides transport for people who live anywhere in the Adelaide Hills region and do not have any other transport options.

This year HCT assisted 510 people with 7,557 one-way trips (an increase of 14%) to get to medical appointments, shopping and social activities. Demand for the service is almost back to pre-COVID levels.

Council charters a 21-seat bus to community groups in the District, which was used by 6 different groups on 11 separate occasions. This service has also not yet returned to pre-COVID levels.

These transport services were provided with the valued assistance of 33 transport and administrative volunteers who contributed 8,080 hours to their local community.

Home Assist, Social Options, and Respite

Mount Barker District Council is funded by the Commonwealth Home Support Program (CHSP) and Mount Barker District Council to deliver the Home Assist and Social Options programs.

These programs support people over 65 to continue to remain living in their homes by providing minor home and garden maintenance, house cleaning and social activities. Home Assist and Social Options services for people aged under 65 ceased 30 June 2021 because funding from the State Government ended.

Home Assist provided the following assistance in 2021/22 and 6 volunteers provided 189 hours of assistance:

House Cleaning

2,247 hours (a decrease of 11%)

Home & Garden Maintenance

2,145 hours (a decrease of 26%)

Despite the decrease in Home Assist services, contracted outputs were met.

The Social Options Program fully resumed towards the end of 2021/2022 after various interruptions caused by the pandemic in the previous 2 years. The Program provides vital social connection to Council residents aged 65 and over, including information sessions at the Library, cinema outings, Barker Blokes, Coffee Clubs, 'Spotlight' Sessions, 'Living Well' information sessions and a new walking group.

The Social Options Program was delivered with the assistance of 12 volunteers who contributed 1,040 hours to their local community.

The Social Options Program provided the following assistance in 2021/22:

Social Support

5,844 hours (an increase of 30%)

Transport for Social Program

2,862 one-way trips (an increase of 37%)

These increases were due the resumption of more activities after the risks posed by COVID lessened and greater participant confidence to re-connect with the community.

Arts Plan

Extensive research and engagement to develop an Arts Plan for the district was undertaken. We heard some fantastic ideas and a draft Arts Plan will be finalised for endorsement by Council in the 2022/23 financial year.





Economic Prosperity

Branding and Marketing

The business community focused website and communications channel of 'Invest Mount Barker', was rebranded and relaunched as 'Connect Mount Barker.' This new website better reflects the themes of the community plan and recognises that the business, residential, sporting and cultural communities across our district have strong links which can be supported through a better integrated marketing platform. Council continued and expanded its successful partnership with Adelaide Festival, now in its sixth year.

Similar to previous partnerships we presented the Chamber Landscapes concert series at the internationally acclaimed UKARIA Cultural Centre, but we also saw the staging of a large scale, free and accessible artistic installation that took over Keith Stephenson Park for 6 days.

The two events combined saw over 10,000 people attend and generated over \$700k of economic benefit for our region. Council in partnership with the Summit Sport and Recreation Park board saw the formulation of the first sales and marketing plan to assist in the activation of the Summit Sport and Recreation Park facility and to help attract more major sporting and cultural events to the district.

Employment Growth

The district has seen employment growth over the past year, with the agriculture, mining and manufacturing industries well represented. The population servicing industries of retail and hospitality have been steady despite the district seeing a 22% growth in consumer spending over the past 24 months. Manufacturing, health care and retail trade remain the district's top 3 employment industries, with construction and education showing signs of growth.

Tourism and Events

In 2021/22, 51 community events were supported through the Community Events grant program, staff support and in-kind use of event infrastructure. This is a slight reduction on 'normal' years due to COVID cancellations of events.

Council partnered with the Mount Barker Community Centre to deliver a wide range of programs and events, including: Indian cooking, youth events, creative writing, arts groups, community lunches, playgroup, yoga, tai chi, exercise, men's groups, senior's groups.

Council delivered new events and programs including French Family Day and regional programming for young people, and partnered with Adelaide Festival to deliver Cupid's Koi Gardens held at Keith Stephenson Park, Mount Barker in the month of April 2022.

Council currently hosts an Annual Australia Day Celebration (January 2022) and Volunteer Movie Day (May 2022) each year.



Works continued on the multi-stage upgrade to Mick Murphy Park in the centre of Nairne to provide improved landscaping, amenity and play opportunities.

Sporting Facilities and Open Space Planning

- Littlehampton Greening in final stages of construction.
- Nairne Village Green Stage 2 construction nearing completion.
- Callington Recreation Ground Improvements - construction nearing completion.

Planning Policy

- Kanmantoo Copper Mine DPA approved.
- Local Heritage DPA approved.
- State Heritage Listing for Callington Smelter approved.
- Planning and Design Code Council staff are currently working through various state led Code Amendments.

Township Planning

Hahndorf Township Plan

- Department Infrastructure and Transport led community consultation upcoming for traffic improvements.
- Council continue to work with the Recreation Grounds regarding improvements on the site.

Littlehampton Township Plan

• Littlehampton Greening nearing completion.

Nairne Township Plan

- Nairne Village Green Stage 2 nearing completion.
- Nairne Main Street Stage 2 nearing completion.

Brukunga and Harrogate Township Plan

- All Bushfire Recovery and Resilience priorities actioned.
- Harrogate Road upgrade complete.
- Ongoing tree maintenance nearing completion in and around Harrogate and Brukunga.

Callington Township Plan

• Pump track design and court improvements at the Callington Recreation Ground nearing completion.

Meadows Township Plan

- Detailed design for Mawson/Battunga /Nottage intersection continues.
- Nottage Road upgrade construction planned for FY22/23.
- Ongoing discussions with the Meadows **Recreation Grounds Association** regarding potential purchase of land to the north of the recreation ground.

Echunga Township Plan

- · Landscape and amenity improvements to the RSL Garden of Remembrance undertaken including shelter.
- Detailed concept plan for Main Street planned for FY22/23.
- · Continue to work with Echunga Community Association regarding township plan priorities.

Macclesfield Township Plan

- Venables Street Stage 3 construction nearing completion.
- Amenity improvements to the Lord Robinson Park nearing completion.



Main Streets

Hahndorf Main Street Revitalisation

Department for Infrastructure and Transport and Council project progressing towards community consultation on integrated project.

Nairne Main Street Stage 2

Construction works within the Nairne Main Street are nearing completion with the section between Junction Street and Church Street are planned to be completed in mid-October. Works include public realm improvements, paving, pedestrian crossing and irrigated landscaping.

Venables Street Stage 3

Detailed design complete.

Littlehampton Main Street

Construction complete with works including improved public realm treatments, paving, landscaping including tree planting and safety and access improvements.

Development Applications

In 2021/22 1,458 development applications and 51 land division applications were lodged. 1,238 planning assessments were completed.

372 building rules assessments were completed and 873 privately certified building rules assessment were received.

1,073 development applications and land division applications (combined) were issued full development approval.

Demand for residential allotments and new dwellings remains strong following HomeBuilder as developers continue to bring new allotments into the market and building companies continue to juggle supply chain issues.

Infrastructure Projects

Council invested \$20.8 million into community infrastructure; \$6.8 million on renewal of existing infrastructure and \$14.8 million on new and upgraded infrastructure.

Summary of major infrastructure projects for the 2021-22 year.

New Upgraded infrastructure:

- \$6.0M supporting growth of waste water infrastructure.
- \$3.2M on road infrastructure including Harrogate Road, Springs Rd Heysen Rd roundabout
- ➤ \$2.3M on recreational infrastructure including Littlehampton Main Street, The Glebe and Nairne Village Green
- \$1.7m footpaths including Childs Rd, Echunga Rd, Duck Flat Creek Trail, Nairne and Littlehampton Main Street

Renewal of existing infrastructure:

- \$2.5M resealing sealed roads and replace kerbing
- ➤ \$1.3M in was spent on renewing our unsealed road network (re-graveling)



Town Centre Strategy, Aquatic and Leisure Centre & Various Plans

City Centre Project

In November 2021, council undertook community consultation on the Mount Barker City Centre Project town square design. Council received extensive feedback from community and stakeholders through a range of inperson and on-line methods. As a result of the feedback, further design and consultation activities will occur in 2022/23 to address and further explore opportunities to realise project benefits whilst considering key concerns/s uggestions from community. Continued site due diligence works have occurred which will be a valuable into the broader site master planning and design development.

Aquatic and Leisure Centre

In early 2022, site due diligence works were completed on the Aquatic and Leisure Centre Site, which investigated critical elements that underpin the design and siting of the facility. The procurement of the lead architect was conducted with Council targeting groups that have the suitable experience, capability and capacity and DesignInc were appointed to deliver the best outcome for Community.

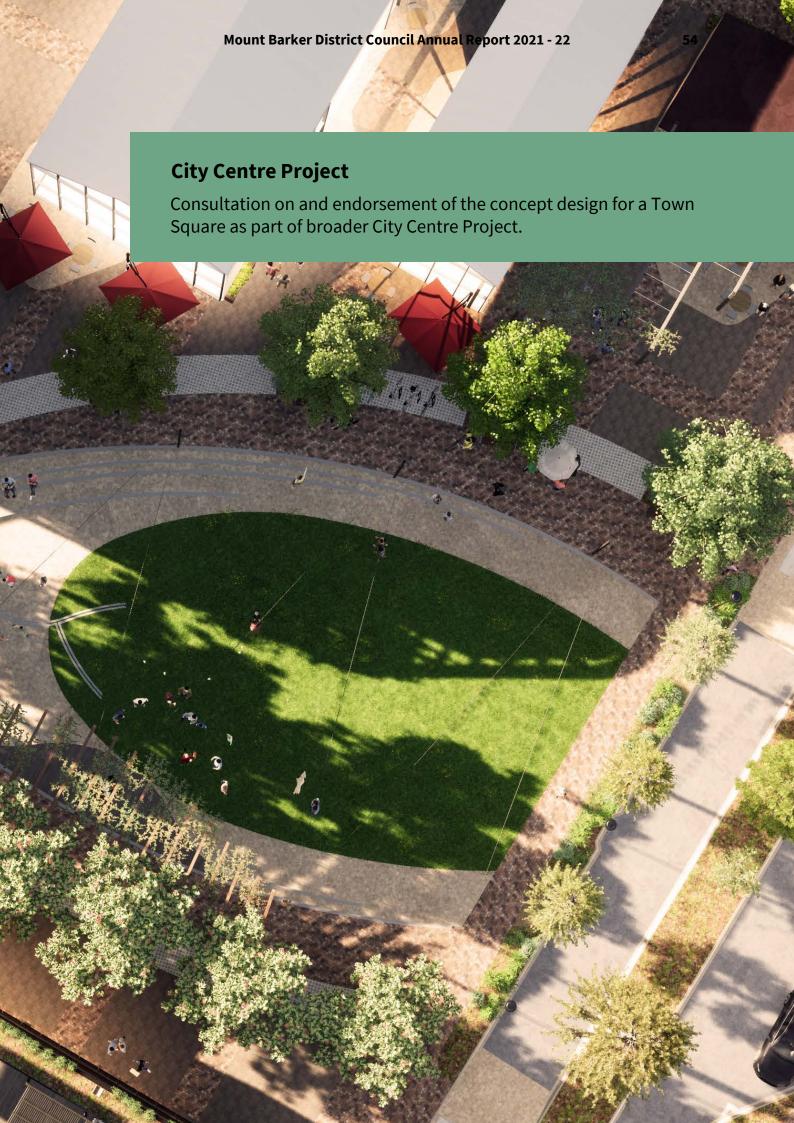
A Community reference group expression of interest process occurred in April, with the group's first meeting held in May. Council also conducted stakeholder sessions on the Aquatic and Leisure Centre Design which successfully gathered feedback on key design elements and functionality. DesignInc worked with the project team to develop a concept design, which is going to the September 2022 meeting for endorsement.

Aquatic and Leisure Centre

Council is progressing with delivery of the regional aquatic and leisure centre after appointing DesignInc as lead architect for the project.

As lead architect, DesignInc will lead the design team, and guide the community engagement through the Community Reference Group and other activities proposed in their design bid.





Mt Barker Caravan and Tourist Park

The Mount Barker Caravan and Tourist Park, located in Mount Barker CBD, is a well-used contemporary facility managed under contract to experienced caravan park facility managers Skywaypet.

The facility opens every day of the week and provides a range of camping sites, caravan sites and cabins for casual and long term hire.

2021/22 was not without its challenges, which included State wide lockdowns, closed borders, border reopening and the associated demands of ensuring continued supply of service with the introduction of COVID to South Australia.

Maintaining the integrity of the site, the protection of staff and guests plus the turbulent uncertainty brought about by cancellations and adjustments to reservations along with high occupancy and supply issues made for challenging times.

The office reception began operating contactless from the 23rd of November 2021, in line with border opening seeing all bookings paid for in advance and guest keys and instructions collected on arrival.

In 2021/22, with 40,041 visitors using the facility the average occupancy of all cabins for this financial year was 72.9 %, an increase from 2020/21 of 64.8%. Occupancy of sites was maintained at a high level of 81.6% for the year, compared to the prior year of 80.1%

Routine asset management and maintenance activities were undertaken including the replacement of cabin sliding door rollers, gutter cleaning, leaf removal and vegetation management. Internal road pothole filling and minor maintenance to cabins occurred.

The Mount Barker Caravan and Tourist Park continues to be a valuable Council asset meeting both financial and community outcomes.

Adelaide Hills Visitor Information Centre

Volunteers

Our Visitor Information Centre volunteers in Hahndorf gifted over 4,700 hours to visitors, industry and community operating seven days a week, 364 days a year.

Based on the current SA volunteering dollar replacement figure of \$42.40, this equates to nearly \$200,000 of saved funds to Council and value to the community. (Volunteering SA &NT – calculated from ABS average weekly earnings figures).

Services provided to support the tourism industry

Council assisted the tourism industry by managing the Adelaide Hills Visitor Information Centre (AHVIC), which provided local economic benefits and tourism development.

Whilst numbers of international visitors may still be recovering from the pandemic, intra and interstate visitation has noticeably increased to the AHVIC since the easing of COVID restrictions in late 2021 and continues to build traction.

In the last financial year 23,915 visitors where assisted by our staff and volunteers delivering a high standard of tour ism advice meaning that visitors are staying longer and contributing more to our local economy.



Ecological Sustainability

Trees

The realisation of need for trees with various functions, applications and content is ever emerging with the districts progression.

The 2021/22 financial year has seen an incredible amount of activity in the urban growth area, this combined with Council led infrastructure projects has attracted an increasing focus in the benefits of trees.

Public reserve and precinct upgrades like the Glebe, Nairne Village Green, Macclesfield and Littlehampton town centre renovations have held long established trees and new tree installations in high esteem within the delivered designs.

Critical for success, growth area project and Council project teams are seeing through improvements in tree stock procurement and providing improved growing conditions within civil design. Tree stock quality and engineered planting space provision considerations take work, understanding and patience which was demonstrated strongly throughout the 21/22 period.

Expansion of the interesting and diverse Australian native tree scape within the ongoing Environmental Services Centre (ESC) landscaping has occurred.

Expansion of the Waterford 'Cool Park' urban canopy project was achieved with the 6-for-1 offsets gained from the ESC access road expansion.

Additions to the 'fantastic world of trees' collection at the Summit Sports and Recreation Park facility was also made.

Council's annual re-vegetation program installed approximately 15,000 thousand tube stock in a number of sites around the district, of which around 5,000 are indigenous trees.

In addition to the re-vegetation program, other indigenous tree installations occurred at sites on the new trail leading to the Summit Sports and Recreation Park.

New initiatives delivered within the 21/22 period also include the inaugural 'Black Cockatoo Program' (Operation Black Cockatoo) at the Summit Sports and Recreation Park and Prospect Hill sites with 350 Drooping Sheoak and Hakeas installed as amenity feature and environmental progression.



Wastewater

Council continues to plan and deliver new and upgraded infrastructure to meet the demands of population growth and regulatory requirements to deliver a safe, reliable and affordable wastewater service that continues to provide social, economic and environmental benefits.

In 2021/2022, Council continued to invest in minor upgrades to the Mount Barker Wastewater Treatment Plant to ensure in continues to treat wastewater reliably and safely. The increased inflow to the plant as a result of growth in the district has resulted in an increase to chemical consumption and energy use. Council continued to plan for the construction of stage 1 of a new wastewater treatment plant in Mount Barker with the procurement strategy and business case completed and endorsed, and work continuing on the reference design to support procurement commencing in early 2022/2023. The new plant is forecast to be completed in mid-2025, will cater for future growth and be based on the latest technology to maximise environmental outcomes.

Over the past year Council commenced construction of the upgrade of a significant large diameter sewer trunk main and pump station – one of a number of pipelines to be upgraded in coming years to cater for the increased population in the region and new sewer services being offered in growth areas. An upgrade to sewer infrastructure in Nairne has been endorsed by Council with construction forecast to commence in 2022/2023.

The wastewater service continued to be a sustainable commercially viable service delivering benefits to council, the community and it customers.

Recycled Water

Council continues to provide high quality recycled water from its wastewater treatment facilities to customers for productive re-use in line with its strategic objectives.

In Mount Barker, treated wastewater is used to irrigate various parks and gardens and schools to improve amenity and reduce demand on potable water sources thereby delivering community green space and environmental outcomes . Further, this water has also been used for agricultural purposes, which in turn has supported the local economy. Importantly, this water source is critical to the ongoing success of the much-loved Laratinga Wetlands which is valued by the community for its significant environmental and recreational benefits.

In Meadows, recycled water continues to be used by local residents and businesses for irrigation and other non-drinking purposes. It also supports the irrigation of the local sports facility and is backed up by a Council owned and operated groundwater bore scheme ensuring community access to high quality facilities

Over the past year, Council has continued to investigate other productive uses for surplus water to minimise the disposal of this water to the Mount Barker Creek and derive maximum community benefit from this sought after resource. A recycled water strategy is in the process of being developed, drawing together all the work previously done, to further explore options across Mount Barker, Callington, Hay Valley and the south of the district to identify the community, customer, economic and environmental benefits that can be achieved through investment in this service.

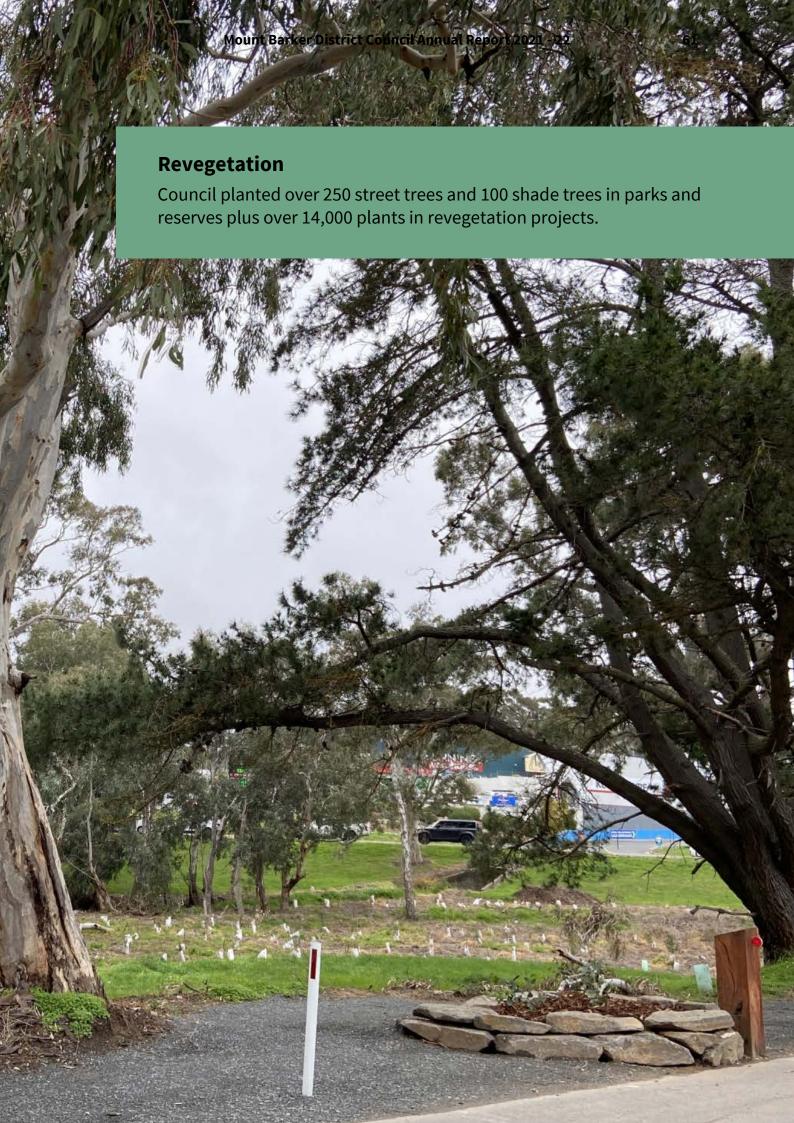
Biodiversity Programs / Environmental Awareness

A number of initiatives were undertaken and continued as part of the implementation of Council's Sustainability program, including the Environment Strategy, during 2021-2022.

These included:

- Approximately 15,000 native seedlings planted throughout the district
- 7 community planting days
- 80 nest boxes built for vulnerable fauna species
- Successful Bushfire biodiversity recovery for habitat and wildlife grant (\$90,000)
- Weed control in Bushfire Scar Roadside Marker Scheme Native Vegetation)sites
- Successful Local Economic Recovery Funding for Bushfire affected roadsides (\$75,000)
- Successful Sustainable Mount Barker Program with 200 plant packs sold to residents
- Support of Landcare and Bushcare Groups
- Management of 21 "Bush for Life sites 150 volunteers supported
- 2 new council bushcare volunteer sites Mount Barker Summit and Lantaringa Reserve)

- New Native Vegetation Marker Signs designed and manufactured for 433 sites - Category 1 and 2 replaced
- Completed draft Biodiversity Strategy for consideration by Council in 2022/23
- Liaison/Partnership with Landscape Board regarding Landscape Priority Funds Program with 7 targeted sites
- Establishment of internal Roadside Vegetation Management Group
- Continued involvement in, and support for, the Stringybark dieback research project
- Community native plant nursery establishment
- Completion of Food Systems mapping project and development of a toolkit guide for local government
- Development of the 'House of Tomorrow' consumer and industry marketing research report
- Participation in the Resilient Hills and Coasts Climate Adaptation project including successful Preparing Australian Community grant for 'Bushfire and Biodiversity: Building balanced, long-term regional resilience
- Implementation of the Living Lighter Locally' citizen science project in collaboration with Uni SA including recruitment of local participants and learning curriculum content production
- Completion of tree canopy cover mapping in Mount Barker
- · Support for the Dynamic State Summit
- Developed a city growing with nature' video
- Developed a video to promote the 'Passive House' display home



Waste Management

Council provides a district wide kerbside collection service which includes a three-bin service (waste, recyclables and organics) to residents within townships, and a two-bin service (waste and recycling) outside the township boundary. As part of this service, Council also provides commercial properties with a two-bin service (waste and recycling) and public place waste bins on streets and in parks.

Council's overall landfill diversion rate (kerbside + transfer station 2020/21 to 2021/22) has increased by 1% to 52%, however, there has also been an increase in total waste tonnes disposed to landfill of 4.6% or 440.91 tonnes, (kerbside + transfer station) which is slightly above population increase and s till showing effects of the pandemic. The proportion of kerbside recycling collected in 2021/22 in comparison to 2020/21 has increased by 5.2% and kerbside green organics has increased by 1.6%.

Council continued its implementation of its Waste to Resources Management Plan 2018 – 2025. The overarching goal of the Plan is to reduce waste disposed to landfill by 20% per capita. The Plan provides for waste management now and in the future to reflect the growing needs of the district and in response to changes within the waste management industry.

Council were successful in receiving funding from Green Industries SA for two programs including the Regional Transport Subsidies Program and to conduct a Strategic Review of Windmill Hill Transfer Station which has been undertaken through 2021/22.

Actions undertaken from the Waste Plan included:

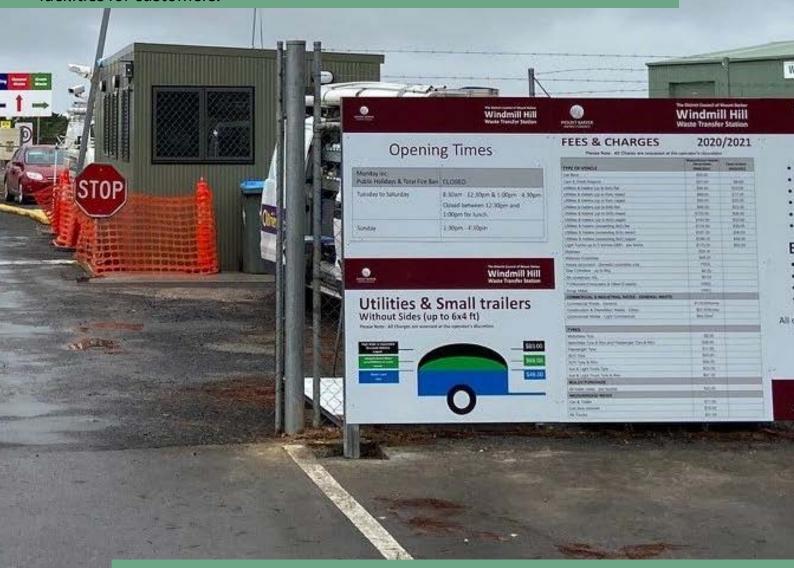
Focus Area	Action	
Education	Updating of the website and social media to promote waste management services in the district	
-	Bin surveys were undertaken in partnership with GISA – Green Industries SA	
	Electronic waste collection calendar developed and access provided to all residents	
	Assisted in development of Recycle Mate app for the council district	
	Undertook social media education program on diversion from landfill Gawler	
Service Provision	Street Green Waste Trial implemented with commercial businesses	
	Finalisation the Waste Management at Events guide to support local events with methods for best practice diversion of waste from landfill	
Future Proofing	Implementation of the review into the Windmill Hill Transfer Station to look at future needs and new opportunities for waste diversion	

Windmill Hill Transfer Station

Tonnes diverted from landfill increased by 232.37 tonnes or 19.1%.

2,264 tonnes were send to landfill, an increase of 236.36 tonnes, or 13.2% on the previous year's tonnages.

Overall greater number of customers were seen through the facility, resulting in a \$5000 operating surplus which will be returned through improving site facilities for customers.

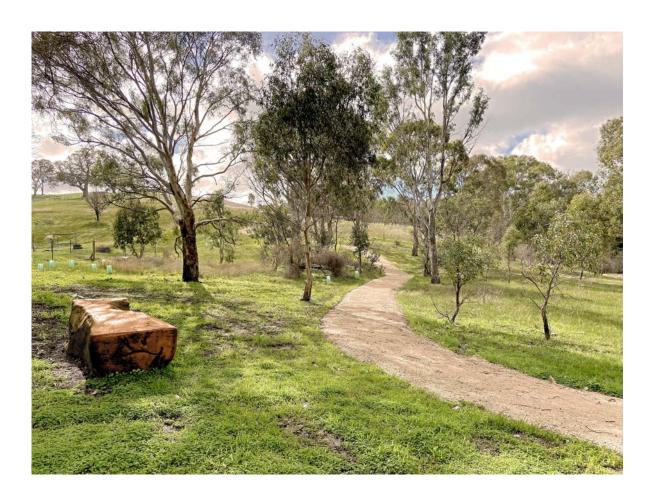


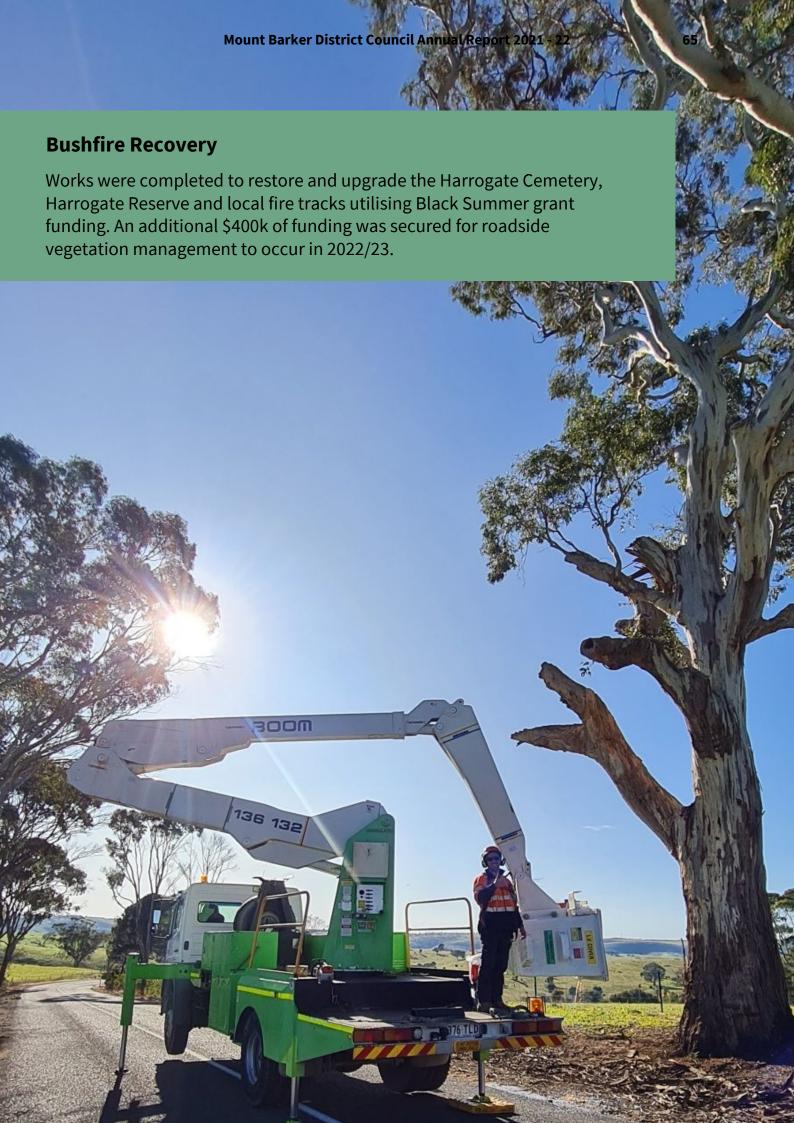
Waste Management

Council's overall landfill diversion rate (kerbside and transfer station) has increased by 1%. 2021/22 saw an increase of 440.91 tonnes disposed to landfill or 4.6% over the previous financial year.

The proportion of kerbside recycling collected in 2021/22 in comparison to 2020/2021 has increased by 5.2% and kerbside green organise has increased by 1.6%.

Measure	Result	Comments
Tonnes Diversion from Landfill –Kerbside Collection Financial Year 2021/22	7,752 tn	Green Waste + Recyclables Increase of 232.37tn's or 3.1% 2020/21 vs 2021/22
Tonnes Diversion from Landfill –Transfer Station Financial Year	3,207 tn	All items diverted Increase of 514tn's or 19.1% 2020/21 vs 2021/22
Tonnes to Landfill - Kerbside collection Financial Year 2021/22	7,853 tn	Increase of 177.55 tonnes or 2.3%FY 2020/21 vs 2021/22
Tonnes to Landfill - Transfer Station Financial Year 2021/22	2,264 tn	Increase of 263.36 tonnes or 13.2%FY 2020/21 vs 2021/22
Tonnes to Landfill (per capita) -Kerbside Financial Year Comparison 2020/21 vs 2021/22	-1.17%	Population increase 1,300 est. 39,627 July 2021 to 40,927 June 2022 est.
Tonnes to Landfill (per capita) –Kerbside Long Term Comparison July 2018 – June 2022	+0.91%	Average per annum





Emergency Management

In the 2021/22 financial year, Council continued to work through COVID-19, the longest ongoing emergency to face the local government sector. The response to COVID-19 has provided useful learnings for Council on how to adapt and deliver services in a constantly changing environment.

Council supported the SES on 2 occasions this year by supplying large equipment to support sandbagging preparation efforts, as well as clean up from storms that hit the district.

Council has continued its role in being actively involved with regional emergency planning through involvement in the Zone Emergency Management Committee (ZEMC) and the Bushfire Management Area Planning Committee (BMC).

Council has worked closely with the committees in regard to changed reporting requirements for member agencies, providing reports on risk mitigation activities in relation to potential hazards across the region that will be included in zone reports direct to the Minister and Parliament.

Council's recovery and community resilience projects have received a big boost this year with several successful grant applications to implement projects including continuing the Tree Safety Project in the Cudlee Creek Fire Scar and the establishment of the 3-year Fire to Flourish Project Team to work on building community resilience to future emergencies in the district.

Property inspections for fire prevention were completed across the region with the community showing continued positive commitment to cleaning up their properties ahead of the Fire Danger Season. Council again delivered 6 free clean green waste days as part of its fire mitigation and property preparation efforts within the district.

Wetlands

The Laratinga Wetlands have been referred to as the "jewel in the crown" of the Mount Barker District. The Laratinga Wetlands continue to attract numerous locals and tourists visiting from outside the region.

The passionate Wetland Warrior volunteers have provided approximately 198 hours of their Saturday mornings over the past 12 months towards general maintenance and planting activities, even during COVID-19 restrictions. In the 21/22 financial year, the team planted over 750 native shrubs, grasses and trees. Without their support, the Laratinga Wetlands would not be the place that it is today. Be sure to say hello if you see the team on your Saturday morning stroll.

Council are always welcoming new volunteers to join our Wetland Warrior team. Activities consist of planting, weeding, mulching and preparing sites for future planting.

Community Land Management Plans

There were no Community Land Management Plans endorsed by the Council during the 2021/22 financial year.





Leadership & Good Governance

Performance in Implementing the Community Plan, and projections and targets for 2022/23

Delivering Mount Barker 2035

In November 2020, Council endorsed a new Community Plan 2020-2035 in accordance with the Local Government Act, Section 122.

The Community Plan 2020-2035 is the Strategic Plan for Council that reflects the issues and needs of the community, to be delivered in partnership with others. It sets a vision for the district and identifies goals and objectives designed to highlight social, economic and environmental issues and challenges that affect us all, now and into the future.

Since the adoption of the Community Plan 2020-2035 in November 2020, a number of initiatives were undertaken and continued to be progressed across the six priority directions in 2021/22. Some notable examples included:

Circular Economy

- Completed the Gawler St food waste trial
- Created Business Development and Customer Relationship Manager role (budgeted) to focus on growing the recycled water market / number of recycled water customers

Activating Tourism

- Partnered with Adelaide Festival to deliver Cupid's Koi Garden
- Supported 51 community events through the Community Events Grant program

Growth Infrastructure

- · Design work for the upgrade of the WWTP
- Completion of Stage 1 of the Summit Sport and Recreation Park and activation of site

Nature Connection

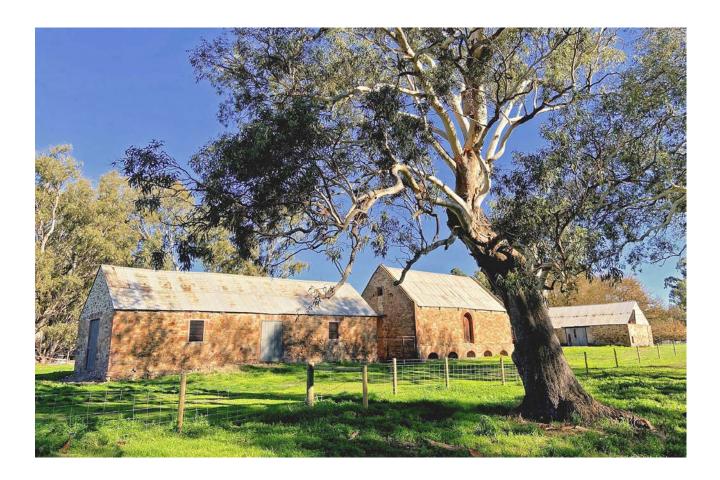
- Providing subsidised native plants to residents with complementing information of "biodiverse backyards"
- · Established a new community native plant nursery
- Established two new environmental volunteering programs - Friends of Mt Barker Summit and Friends of Yantaringa.

Climate Innovation

- Completed tree canopy mapping for Mount Barker township
- Installed 55.8 kw solar panels on Council facilities

Healthy Community

- Established multi-sector Homelessness Alliance to support people who are rough sleeping and who are at risk of homelessness. Partners include: SAPOL, Council, Lutheran Community Care, Mt Barker Community Centre.
- Volunteer Framework developed Volunteer Policy endorsed (June 2022)
- Delivered an upgrade to the Mount Barker Community Centre, including new community kitchen, re-carpeting and painting (FY21-22).



Performance in Implementing the Long Term Financial Plan (LTFP) and projections and targets for 2022/23

Review and update the Long Term Financial Plan

The next iteration of the Long Term Financial Plan (LTFP) (2023 to 2033) is currently being developed by staff with elected member engagement/ consultation scheduled for November/ December 2022 and the community thereafter. The new LTFP is scheduled for adoption in the March quarter of 2023.

The draft LTFP was taken to Council in November 2020, consultation was undertaken with the community during November and the final LTFP was adopted by Council in December 2020.

Develop enhanced processes for Corporate Planning and Budgeting

Processes were further enhanced as part of the 2022/23 budget process following a review of the 2021/22 process.

Develop and implement financial training for staff with financial delegation

Finance and procurement training was provided to all General Managers and Managers.

Develop and prepare timely financial reporting

Enhanced financial reporting was developed for the Corporate Governance Group as part of the financial reporting framework development.



Performance in Implementing of Asset Management Plan and projects and targets for next year

Community Wellbeing

- ▶ Deliver the New Footpath Program
 Echunga Footpath connecting to Echunga Primary School and Echunga Recreation Ground.
 Completed. Target: Achieve \$1.18M in New Footpath Program
- ► Customer Satisfaction with Infrastructure Services Infrastructure related CRMs increased 16% from FY20/21 to FY21/22. Target: Limit increase of CRMs to 5% to FY22/23.

Urban Environment

- ► Conduct monthly playground inspections Monthly playground inspections were undertaken using both internal and external resources. Target: Conduct Monthly inspections.
- ► Gifted Assets to Council achieved forecast target Gifted Assets to Council were 94% of value of forecast Target: Uptake of 100% of Gifted Assets value forecast

Governance and Leadership

- ► Asset condition audits and valuations completed in line with work program schedule Asset condition audit of sealed roads anticipated to be completed by November 2022. Target: Complete condition audits as per schedule for FY22/23.
- ➤ Target: Asset Sustainability Ratio of at least 0.8 achieved across Council's Renewal Programs Excluding Wastewater 0.90 Including Wastewater 0.59
- ➤ Target: Asset Service Levels achieved as per Council's endorsed position, to ensure no major infrastructure failures

All Asset Classes achieve service levels.

Minor Road, Footpath and Stormwater failures were experienced and addressed through a reactive maintenance regime.

► Target: Asset management plans updated and endorsed by Council

Internal Review Requests

Nineteen (19) requests for an internal review of a council decision were received in 2021.

One request related to a development assessment decision which was not able to be progressed for legal reasons—refer below.

The other 18 requests were all in respect of the increase in total general rates revenue (excluding growth) for 2021/22 for which the independent review concluded that the council processes were valid, appropriate and lawful.

Freedom of Information Requests

8 Applications received in year 2021/2022 Topics of Requests:

- ► Fire Risk Mitigation
- ► Development Authorisations (x2)
- ▶ Trees
- ▶ Dog Complaints (x2)
- ► Section of Road (x2)

Representation Quota

Council	Total Electors	Total Members (inc Mayor)	Representation Quota*
Mount Barker	28,557	11	2,596
Mount Gambier Holdfast	20,222	9	2,246
Bay	28,895	13	2,222
Unley	28,044	13	2,157

Data derived from information provided by the Electoral Commission of SA.

Current as at last collection of elector figure statistics for House of Assembly (30/06/2022) and council supplementary roll (31/08/2021).

Council will undertake a representation review when advised by the Minister's notice in the gazette which is expected to be in 2024 which will enable the report to be finalised by the 2026 elections.

^{*} Representation quota for the purposes of Schedule 4 of the Local Government Act 1999

[^] Statewide average representation quota

Representation Review

Council completed a representation review in 2021 following multiple public consultations on proposed ward boundary changes. The areas of Paechtown, Verdun and Hahndorf moved from the North to South Ward, part of Mount Barker (west of Adelaide Road to Flaxley Road) has moved from Central to South Ward, Wistow from South to Central Ward and one property in Petwood from North to Central ward. This also resulted a change in the number of councillors for North and South wards to 3 councillors in each ward, while the central ward remained at 4 councillors, and a Mayor for the whole council area.

Following the Electoral Commission of SA's certification of the proposed composition and structure, the new ward boundaries will be in place for the local government elections in November 2022.

A future representation review will occur when determined by the Minister of Local Government via a gazette notice.

Council Member Training

- National Growth Areas Alliance Symposium
- National Growth Areas Alliance Congress
- · Treenet Symposium
- Governance for Directors
- Council and Committee Meeting Procedure
- Elected Member Roles and responsibilities
- Media and Electronic Communications Policy
- Ombudsman, Office for Public Integrity and Independent Commission Against Corruption

 The Changes Explained
- Planning Resilient and Sustainable Communitiesin Growth Areas
- Climate Change and Resilience Kicks Off Aspire Online Learning Series
- · Change to Registers and Returns
- Understanding Caretaker Model Policy
- Community Land Management Plans Drafting Workshop

Council Member Allowances and Benefits

Mayor	\$73,608.00
Deputy Mayor	\$23,002.00
Councillors	\$18,402.00

Council Member Interstate or International Travel

Local Governments for Sustainability (International Council for Local Environment Initiatives) ICLEI World Congress Attendance by Mayor Ferguson, The Malmo Summit, 11-13 May 2022 in Sweden – Flights, \$2329, Flight Emissions offset \$624, Transport \$160 (airport transfes)

Gifts received above the value of \$50 to Council Members funded in part of full by the council

Gift book and CD Mayor – November 2021 (from UKARIA) \$65, \$25 and \$20 = \$105 total



Representation Review

Completion of the Representation Review which resulted in some changes to ward boundaries. These changes take effect at the November 2022 council election.

Council Member Meeting Attendance

In May 2022, Council begun livestreaming of **Council Meetings**

During 2021/22 Council held 14 meetings:

Mayor Ann Ferguson	13
Cr Narelle Hardingham (Deputy Mayor December – August)	14
Cr David Leach	14
Cr Harry Seager	14
Cr Simon Westwood	12
Cr Carol Bailey	14
Cr Ian Grosser (Deputy Mayor July – November)	14
Cr Samantha Jones	13
Cr Bradley Orr	12
Cr Tess Minett	13
Cr Greg Morrison	13

Remuneration for Executive Officers

Chief Executive Officer \$268,972

plus private use of a vehicle and 2.5% extra super

Deputy CEO \$187,133 plus private use of a

vehicle

vehicle

4 x General Managers and

Head of Wastewater plus private use of a

\$190,000 -\$157,625

Employees of Council International or Interstate Travel (excluding prescribed interstate travel)

There has only been one occurrence of travel funded by Council in the 2021/22 financial year. Marc Voortman, General Manager attended the 2022 NGAA Conference and Mayoral Summit 21-22 March 2022 which was fully funded by Council. Flights - \$320.50 Accommodation - \$398.00 Car Rental - 238.40 Registration - \$615.

Gifts received above the value of \$50 to employees of council funded in part or full by the council

There were no gifts received above the value of \$50 to a council employee funded in part of full by the Council during the 2021/22 financial year.

Committees

Audit and Risk Committee

The Audit and Risk Committee met seven times this year.

Its purpose is to enquire, observe and then report to Council its concerns and observations that relate to Council operations, policies, risk and compliance. The Audit and Risk Committee has received regular reports as per its work plan that is derived from its Terms of Reference.

Members of the Committee:

Independent Members

Michele Bennetts Pamela Lee Michelle Hammond Gary Hughes

Council Member Cr Hardingham

Sitting Fees are paid to independent members Chairperson – \$509; and other independents -\$382 per meeting attended.

Community Grants Assessment Committee

The Community Grants
Assessment Committee met two times during the year.

Its purpose is to report to Council appropriate recipients for community grants and discretionary rebates.

Members of the Committee:

Chair

Mayor Ann Ferguson

Committee Members

Cr Ian Grosser, Cr Narelle Hardingham, Cr Samantha Jones, Cr Bradley Orr

Summit Sport and Recreation Park Board

The Summit Sport and Recreation Park Board have met six times during the year

The Board is accountable to Council and its role and objective is to:

- ensure that the facility is promoted and that there is maximum participation while seeking to minimise the cost;
- set the strategic direction and govern the operational management;
- be responsible for the strategic, financial and governance aspects;
- establish and manage lease/ licence agreements with users;
- consider commercial arrangements;
- · direct all activity on the site; and
- provide advice to Council on matters referred to the Board by Council.

Members of the Board:

<u>Independent Members</u> Chairperson Iain Evans, Jane Russo, Paul Brown, Peter Scargill

Council Member Cr Jones

The Independent Chairperson receives an annual payment of \$10,251 and other independents receive \$3,331 per annum.

Council Assessment Panel

The CAP met six times this year and considered 9 reports:

- 4 merit applications
- 2 non-complying applications
- 3 performance assessed applications
- 1 was granted Development Approval
- 6 were granted Planning Consent
- 0 applications were granted
 Development Plan Consent subject to
 Development Assessment Commission
 concurrence
- 1 application was refused
- · 1 application was deferred

The Mount Barker District Council Assessment Panel (CAP) was appointed as a relevant authority under Section 82 and 83 of the Planning, Development and Infrastructure Act 2016 (Act) by resolution of the Mount Barker District Council (the Council) on 4 April 2022.

Members of the CAP were:

Presiding Member – Mark Adcock Independent Members – Geoff Parsons, Sally Roberts, Tom Gregory, Councillor Harry Seager (proxy Councillor Bailey)

Sitting fees for the Chairperson - \$511/meeting

Sitting fees for all members - \$429 /meeting

Auditors Remuneration

Auditors Remuneration \$24,500

Other remuneration - \$1,500 to the auditor who has now ceased with Council.

List of Codes

The list of Codes required under the Local Government Act is:

- Code of Conduct for Council Members (prescribed by regulation)
- Employees Code of Conduct (partially prescribed by regulation)
- Code of Practice (for Access to Council, Committee Meetings and Documents).

In addition Council has an optional Code:

• Code of Practice for Meeting Procedures.

List of Registers

Under the Local Government Act 1999 the following Registers are required:

- · Officers Registers of Interest
- Register of Allowances and Benefits
- Council Members Registers of Interest
- Officers Register of Remuneration, Salaries and Benefits
- · Register of Community Land
- Register of Public Roads
- · Register of By-Laws
- Register of Building Upgrade Agreements
- Register of Fees and Charges

Confidential Items

20 confidential orders were made under section 90(2) and section 91(7)2021/22:

Order made under 90(3)(a)

(a) Information the disclosure of which would involve the unreasonable disclosure of information concerning the personal affairs of any person (living or dead)

		Section 91(7)
1 November 2021	CEO Performance Review 2021	Yes
17 January 2022	Appointment of Independent Members to the Summit Sport and Recreation Park Board	Yes
2 May 2022	Adelaide Hills Region Waste Management Authority – Independent Chair and Council Board Member & Deputy Board Member	Yes

Orders made under 90(3)(b)

- (b) Information the disclosure of which:
 - (i) could reasonably be expected to confer a commercial advantage on a person with whom the Council is conducting or proposing to conduct, business or to prejudice the commercial position of the Council; and
 - (ii) would, on balance, be contrary to the public interest

		Section 91(7)
15 July 2021	Audit & Risk Committee – Wastewater Service Delivery Report	Yes
2 August 2021	Wastewater Service Delivery Report	Yes
2 August 2021	Aquatic and Leisure Centre	Yes
1 September 2021	Summit Sport and Recreation Park Turf Maintenance Tender Process	Yes
6 September 2021	Wastewater Service Delivery Implementation Yes Program	
5 October 2021	Wastewater Service Delivery: Engagement Framework	Yes
17 February 2022	Audit and Risk Committee – Nairne Township Wastewater Infrastructure Upgrade – Prudential Report	Yes
7 March 2022	Nairne Township Wastewater Infrastructure Upgrade – Prudential Report	Yes
2 May 2022	Wastewater Service Delivery – Developer Wastewater Infrastructure Fees	Yes

6 June 2022	Proposed Upgrading and Expansion of Nairne Wastewater Infrastructure	Yes
6 June 2022	Strategic Land Purchase	Yes
Orders made under 90(3)(d) (d) commercial information of a confidential nature (not being a trade secret) the disclosure of which: (i) could reasonably be expected to prejudice the commercial position of the person who supplied the information, or to confer a commercial advantage on a third party; and (ii) would, on balance, be contrary to the public interest		
		Section 91(7)
17 January 2022 Ful	ford Terrace Littlehampton Development Site Arrangements	Yes
Orders made under 9 (h) legal advice		
		Section 91(7)
2 August 2021	Public Lighting Tariffs Legal Action	Yes
2 August 2021	Internal Review of a Council Decision Engagement of reviewer	Yes
5 October 2021	Internal Review of a Council Decision Report by Reviewer	Yes
Orders made under 9 (k) tenders for	90(3)(k) the supply of goods, the provision of services or the ca	arrying out of works
		Section 91(7)
29 November 2021	Sewer Main and Inlet Pump Station Tender	Yes
2 May 2022	Regional Aquatic and Leisure Centre – Project Upgrade	Yes
8 orders made under	Section 91(7) expired, ceased to apply or were revok	ked as indicated below:
		Release Date
2 December 2020	Regional Sports Hub – Licence Negotiation Strategy	16 March 22
17 February 2021	Summit Sport and Recreation Park – Licence Negotiation Progress Report	16 March 22
2 August 2021	Internal Review of a Council Decision –	7 October 21

Engagement of Review

Maintenance Tender Process

Summit Sport and Recreation Park – Turf

7 October 21

1 September 2021

5 October 2021	Internal Review of a Council Decision – Report By Reviewer	7 October 21	
29 November 2021	Sewer Main and Inlet Pump Station Tender	30 March 22	
7 March 2022	Audit and Risk Committee – Nairne Township Wastewater Infrastructure Upgrade – Prudential Report	8 March 22	
2 May 2022	Appointment of Adelaide Hills Region Waste Management Authority Independent Chairperson and Council Board Member and Deputy Board Member	15 June 22	
31 orders remain operative or part operative (excluding orders made before 15 November 2010) as indicated below, plus those for 2021/22 which are already identified above			

3 December 12	Adelaide Hills Region Waste Management Authority (AHRWMA)
17 June 13	Review of orders associated with October 2008 Ombudsman's Report
17 June 13 17 June 13	Review of orders associated with 15 December 2008 Ombudsman's Report Review of orders associated with 15 June 2009 Ombudsman's Report
16 December 13	AHRWMA
16 December 13	Outcome of First Stage Office and Multi level Carpark EOI
23 June 14	Multi-deck car park and council office accommodation
18 May 15	Regional Tender for Waste Recycling, Green Organics & Street Litter Bin Collection Services for Recycling / Green Organics Processing Services
21 March 16	Council Wastewater Services – New Customer
6 June 16	Mount Barker Tourist Caravan Park
6 June 16	AHRWMA – Offer from Resource Co
17 October 16	Mount Barker City Centre Land Strategy
16 January 17	Public Lighting Services Business Case
24 April 17	Audit Committee – Appointment of External Auditor
1 May 17	AHRWMA
4 December 17	Mount Barker Wastewater Treatment Plan CMF upgrade – Project Close Out
7 May 18	Recycled Water Initiatives
2 September 19	Strategic Land Purchase – Mount Barker City Centre
2 September 19	Regional Indoor Aquatic and Leisure Centre

16 September 19 City Centre Catalyst Development – EOI

4 November 19 Kerbside Waste Contract Amendments

3 February 20 Recycled Water Storage

2 March 20 City Centre Catalyst Development EOI

6 April 20 Recycled Water Use and Storage

6 July 20 Recycled Water Quality, Storage and Use

6 October 20 Recycled Water Storage Facility Preferred Location

4 November 20 City Centre Catalyst Development– Request for Detailed Proposals

17 February 21 SSRP – Licence Negotiation Progress Report

22 February 21 City Centre Catalyst Development- Heads of Agreement

7 June 21 Kerbside Waste – Processing of Recyclables

7 June 21 Nairne Wastewater Infrastructure Proposed Upgrading and Expansion – Business

Case

National Competition Policy

The commencement or cessation of significant business activities controlled by the agency:

Council has not commenced or creased any significant business activities.

The competitive neutrality measure applied to each significant business activity controlled by the agency:

Category 1

Category 1 applies to business activities with annual revenue in excess of \$2 million or employing assets with a value in excess of \$20 million which include:

Wastewater

Category 2

Category 2 applies to all other significant business activities which includes:

- · Mount Barker Tourist Park
- Windmill Hill Waste Transfer Station
- Various Council owned building/properties which are leased or managed

The review and reform of by-laws which restrict competition, including proposals for new by-laws:

The review and reform of by-laws which restrict competition, including proposals for new by-laws: The By-laws related to Movable Signs, Local Government Land and Roads have potential to restrict competition, however the benefits outweigh that potential. The review of all Council By-Laws is due to begin in 2023/24.

Complaints received alleging a breach of competitive neutrality principles by the agency:

No complaints have been received.

Customer Request Management (CRMs)

94



Information Services

The Business Systems and Innovation team have been focused on a number of value adding projects aimed at improving council's efficiency and effectiveness in both the administration and delivery of services to the community. These projects include:

- Completed market procurement approach for Council's server environment to migrate to Public Cloud
- Provide support for core business system upgrades for enhancements and increased cyber security
- Implemented a flexible Library Print
 Management System that enables a range of printing options for the community, including printing, photocopying and scanning via webbased options
- Continue to review and strengthen Council's cyber security position
- Proactive maintenance and planned renewal of the IT environment
- Installed public Wi-Fi at the Summit Sport and Recreation Park facility

Competitive Tenders

Local Supplier Engagement

Council Engaged a total of 268 local suppliers (Mount Barker/Alexandrina/Murray Bridge/ Adelaide Hills/Victor Harbor), or 32% of our total suppliers used and to a combined value of \$8.82M or 21% of total expenditure.

Significant Procurements Over \$500k

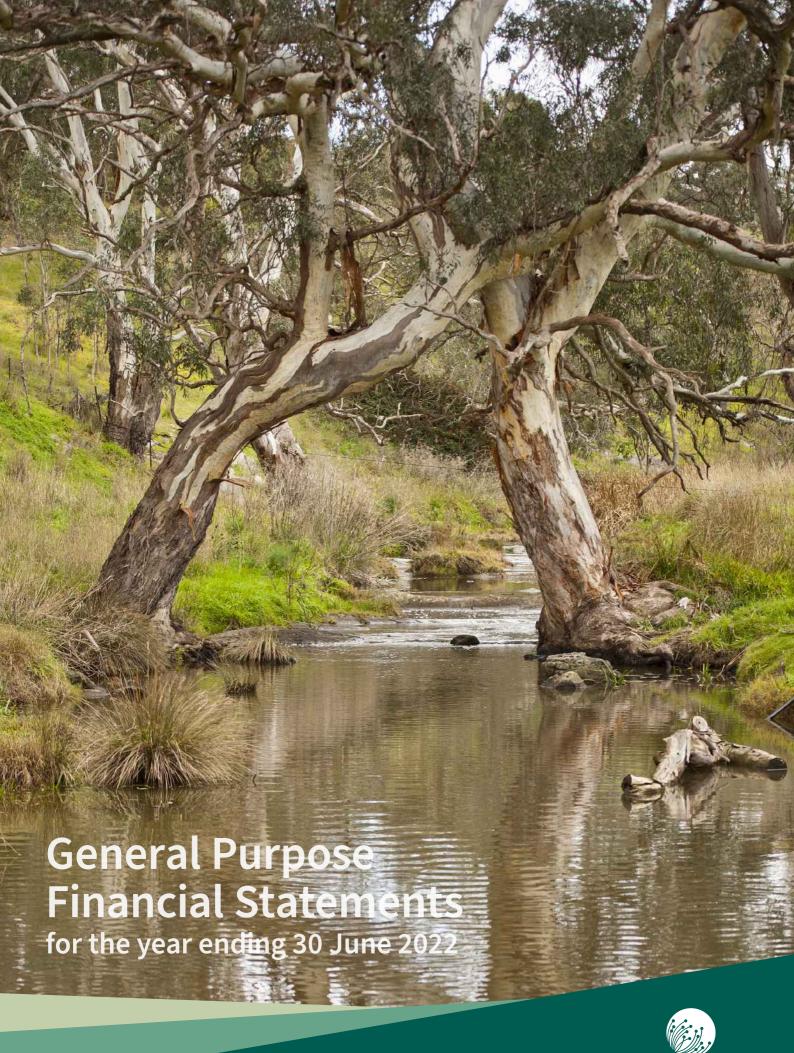
New Sewer Trunk Main and New Inlet Pump Station	(\$8.136M)
Harrogate Road	(\$703k)
Construction	
Littlehampton Greening – Miels Park and Princes Highway upgrade	(\$978k)
Nairne Village Green Stage B	(\$660k)

Roads Re-Sealing program (\$1.895M)

Council also approved a further

Council also approved a further thirteen construction contracts, two heavy plant and six consultancy/ design contracts with a value between \$100k and \$500k.







General Purpose Financial Statements for the year ended 30 June 2022

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General Purpose Financial Statements

for the year ended 30 June 2022

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 2022 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.

Andrew Stuart

Chief Executive Officer

7 November 2022

Ann Ferguson

Mayor

7 November 2022

General Purpose Financial Statements

for the year ended 30 June 2022

Understanding Council's Financial Statements

Introduction

Each year, individual Local Governments across South Australia are required to present a set of audited Financial Statements to their Council and Community.

About the Certification of Financial Statements

The Financial Statements must be certified by the Chief Executive Officer and Mayor as "presenting a true & fair view" of the Council's financial results for the year and ensuring both responsibility for and ownership of the Financial Statements across Council

What you will find in the Statements

The Financial Statements set out the financial performance, financial position and cash flows of Council for the financial year ended 30 June 2022.

The format of the Financial Statements is standard across all South Australian Councils and complies with both the accounting and reporting requirements of Australian Accounting Standards and the requirements as set down in the South Australia Model Financial Statements.

The Financial Statements incorporate 4 "primary" financial statements:

1. A Statement of Comprehensive Income

A summary of Council's financial performance for the year, listing all income & expenses.

2. A Balance Sheet

A 30 June snapshot of Council's financial position including its assets & liabilities.

3. A Statement of Changes in Equity

The overall change for the year (in dollars) of Council's "net wealth".

4. A Statement of Cash Flows

Indicates where Council's cash came from and where it was spent.

About the Notes to the Financial Statements

The Notes to the Financial Statements provide greater detail and additional information on the 4 Primary Financial Statements. Council has included an additional note, Note 24 Operating Surplus Reconciliation, which reconciles the Consolidated Operating Surplus as per the Statement of Comprehensive Income to the actual Net Operating Surplus Result for Council.

About the Auditor's Reports

Council's Financial Statements are required to be audited by external accountants (that generally specialise in Local Government).

In South Australia, the Auditor provides an audit report, with an opinion on whether the Financial Statements present fairly the Council's financial performance and position.

About the Independence Certificates

Council's Financial Statements are also required to include signed Certificates by both the Council and the Auditors that the Council's Auditor has maintained its independence in accordance with the requirements of the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011*.

Who uses the Financial Statements?

The Financial Statements are publicly available documents and are used by (but not limited to) Councillors, Residents and Ratepayers, Employees, Suppliers, Contractors, Customers, the Local Government Association of South Australia, the SA Local Government Grants Commission, and Financiers including Banks and other Financial Institutions.

Under the Local Government Act 1999 the Financial Statements must be made available on Council's website.

Statement of Comprehensive Income

for the year ended 30 June 2022

\$ '000	Notes	2022	2021
Income			
Rates	2a	46,558	43,842
Statutory Charges	2b	1,853	2,102
User Charges	2c	2,787	2,324
Grants, Subsidies and Contributions	2g	5,453	5,717
Investment Income	2d	65	44
Reimbursements	2e	404	321
Other income	2f	291	263
Net Gain - Equity Accounted Council Businesses	19(a)	119	612
Total Income		57,530	55,225
Expenses			
Employee costs	3a	17,015	16,045
Materials, Contracts and Other Expenses	3b	22,804	20,954
Depreciation, Amortisation and Impairment	3c	12,975	12,133
Finance Costs	3d	276	333
Total Expenses		53,070	49,465
Operating Surplus / (Deficit)		4,460	5,760
Physical Resources Received Free of Charge	2i	11,428	14,190
Asset Disposal & Fair Value Adjustments	4	(42)	(1,033)
Amounts Received Specifically for New or Upgraded Assets	2g	7,549	19,425
Net Surplus / (Deficit)		23,395	38,342
Other Comprehensive Income			
Amounts which will not be reclassified subsequently to operating result			
Changes in Revaluation Surplus - I,PP&E	9a	7,180	8,801
Total Amounts which will not be reclassified subsequently to			
operating result		7,180	8,801
Total Other Comprehensive Income		7,180	8,801
Total Comprehensive Income		30,575	47,143

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

Statement of Financial Position

as at 30 June 2022

\$ '000	Notes	2022	2021
ASSETS			
Current assets			
Cash & Cash Equivalent Assets	5a	13,349	2,762
Trade & Other Receivables	5b	6,460	13,202
Inventories	5c	_	8
Non-Current Assets Held for Sale	20	2,223	2,223
Total current assets		22,032	18,195
Non-current assets			
Financial Assets	6a	1,650	1,650
Equity Accounted Investments in Council Businesses	6b	1,207	1,088
Other Non-Current Assets	6c	13,578	5,142
Infrastructure, Property, Plant & Equipment	7a(i)	629,820	610,268
Total non-current assets		646,255	618,148
TOTAL ASSETS		668,287	636,343
LIABILITIES			
Current Liabilities			
Trade & Other Payables	8a	8,658	8,638
Borrowings	8b	850	915
Provisions	8c	4,190	3,977
Total Current Liabilities		13,698	13,530_
Non-Current Liabilities			
Borrowings	8b	8,015	6,866
Provisions	8c	321	269
Total Non-Current Liabilities		8,336	7,135
TOTAL LIABILITIES		22,034	20,665
Net Assets		646,253	615,678
EQUITY			•
Accumulated surplus		308,329	285,440
Asset revaluation reserves	9a	314,205	307,025
Other reserves	9b	23,719	23,213
Total Council Equity		646,253	615,678
Total Equity		<u> </u>	
Total Equity		646,253	615,678

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 2022

\$ '000	Notes	Accumulated surplus	Asset revaluation reserve	Other reserves	Total equity
2022					
Balance at the end of previous reporting period		285,440	307,025	23,213	615,678
Restated opening balance		285,440	307,025	23,213	615,678
Net Surplus / (Deficit) for Year		23,395	_	_	23,395
Other Comprehensive Income					
- Gain (Loss) on Revaluation of I,PP&E	7a	_	7,180	_	7,180
Other comprehensive income		_	7,180	_	7,180
Total comprehensive income		23,395	7,180	_	30,575
Transfers between Reserves		(506)	_	506	_
Balance at the end of period		308,329	314,205	23,719	646,253
2021 Balance at the end of previous reporting period		251,084	298,224	19,227	568,535
Restated opening balance		251,084	298,224	19,227	568,535
1 3		201,001	200,221	10,221	000,000
Net Surplus / (Deficit) for Year		38,342	_	_	38,342
Other Comprehensive Income					
- Gain (Loss) on Revaluation of I,PP&E	7a	_	8,801	_	8,801
Other comprehensive income		_	8,801	_	8,801
Total comprehensive income		38,342	8,801	_	47,143
Transfers between Reserves		(3,986)		3,986	
Transfers between Reserves			_	(1.2000)	_

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 2022

\$ '000	Notes	2022	2021
Cash flows from operating activities			
Receipts			
Operating Receipts		61,726	46,677
Investment Receipts		65	44
Payments			
Operating Payments to Suppliers and Employees		(43,484)	(36,301)
Finance Payments		(286)	(336)
Net cash provided by (or used in) Operating Activities	11b	18,021	10,084
Cash flows from investing activities			
Receipts			
Amounts Received Specifically for New/Upgraded Assets		13,897	18,060
Sale of Replaced Assets		381	306
Sale of Surplus Assets		_	17
Sale of Non Current Assets "held for sale"		_	820
Repayments of Loans by Community Groups		4	4
<u>Payments</u>			
Expenditure on Renewal/Replacement of Assets		(6,839)	(7,488)
Expenditure on New/Upgraded Assets		(13,968)	(20,543)
Net cash provided (or used in) investing activities		(6,525)	(8,824)
Cash flows from financing activities			
Receipts			
Proceeds from Bonds & Deposits		_	13
<u>Payments</u>			
Repayments of Borrowings		(219)	(1,748)
Repayment of Finance Lease Liabilities		(668)	(621)
Repayment of Bonds & Deposits		(22)	
Net Cash provided by (or used in) Financing Activities		(909)	(2,356)
Net Increase (Decrease) in Cash Held		10,587	(1,096)
plus: Cash & Cash Equivalents at beginning of period		2,762	3,858
Cash and cash equivalents held at end of period	11a	13,349	2,762
			

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 2022

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Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 1. Summary of Significant Accounting Policies

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

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

(1) Basis of Preparation

1.1 Compliance with Australian Accounting Standards

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

The financial report was authorised for issue by certificate under regulation 14 of the *Local Government (Financial Management) Regulations 2011* dated 07 November 2022

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).

1.4 Estimates and assumptions

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

COVID-19 is not expected to have a significant financial impact on Council operations in the 2022/23 financial year. The budget assumptions for 2022/23 assume that no further harsher restrictions are put in place by the government (e.g. ongoing lockdowns or high level restrictions on the provision of Council services). However, Council has determined that there is no material uncertainty that casts doubt on Council's ability to continue as a going concern.

(2) The Local Government Reporting Entity

Mount Barker District Council is incorporated under the South Australian Local Government Act 1999 and has its principal place of business at 6 Dutton Road, Mount Barker, SA 5251. 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.

Council has an investment in the following subsidiaries, which are detailed in Note 19:

- · Adelaide Hills Region Waste Management Authority
- · Southern & Hills Local Government Association

(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.

continued on next page ...

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 1. Summary of Significant Accounting Policies (continued)

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	Anniiai	Difference
2019/20	\$1,304,017	\$1,670,725	- \$366,708
2020/21	\$1,570,710	\$1,714,512	- \$143,802
2021/22	\$2,198,993	\$1,858,193	+ \$340,800

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

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

Construction Contracts

Construction works undertaken by Council for third parties are generally on an agency basis where the third party reimburses Council for actual costs incurred, and usually do not extend beyond the reporting period. Reimbursements not received are recognised as receivables and reimbursements received in advance are recognised as "payments received in advance".

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

(4) Cash, Cash Equivalents and other Financial Instruments

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

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

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

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

(5) Inventories

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

5.2 Other Real Estate Held for Resale

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

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 1. Summary of Significant Accounting Policies (continued)

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

(6) Infrastructure, Property, Plant & Equipment

6.1 Initial Recognition

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

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

6.2 Materiality

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

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

Bridges & Major Culverts	\$5,000
Buildings & Other Structures	\$10,000
Furniture, Plant & Equipment	\$5,000
Paving & Footpaths, Kerb & Gutter	\$5,000
Recreation & Other Structures	\$5,000
Road Assets	\$5,000
Stormwater Drainage	\$5,000
Wastewater & Water Assets	\$5,000

6.3 Subsequent Recognition

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

6.4 Depreciation of Non-Current Assets

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

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

Bridges & Major Culverts	80 to 100 years
Building & Other Structures	20 to 300 years
Paving & Footpaths, Kerb & Gutter	15 to 80 years
Plant, Furniture & Equipment	5 to 20 years
Recreation & Other Structures	5 to 200 years
Road Assets	15 to 270 years
Stormwater Drainage	80 to 120 years
Wastewater & Water Assets	5 to 100 years

continued on next page ... Page 11 of 53

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 1. Summary of Significant Accounting Policies (continued)

6.5 Impairment

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

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

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

6.6 Borrowing Costs

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

(7) Payables

7.1 Goods & Services

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

7.2 Payments Received in Advance & Deposits

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

(8) Borrowings

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

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

(9) Employee Benefits

9.1 Salaries, Wages & Compensated Absences

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

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

Weighted avg. discount rate 0.40% (2021, 0.09%) Weighted avg. settlement period 0.70 years (2021, 0.65 years)

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 1. Summary of Significant Accounting Policies (continued)

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

9.2 Superannuation

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

(10) Leases

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

10.1 Council as a lessee

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

i) Right-of-Use-Assets

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

Buildings 5 years
Printers 4 years

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

ii) Lease Liabilities

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

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

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

(11) Equity Accounted Council Businesses

Council participates in cooperative arrangements with other Councils for the provision of services and facilities. Council's interests in cooperative arrangements, which are only recognised if material, are accounted for in accordance with AASB 128 and set out in detail in Note 19.

(12) GST Implications

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

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

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 1. Summary of Significant Accounting Policies (continued)

(13) New accounting standards and UIG interpretations Standards issued by the AASB not yet effective

The AASB has issued Australian Accounting Standards and Interpretations which are not effective at 30 June 2022, these standards have not been adopted by Council and will be included in the financial statements on their effective date. Where the standard is expected to have a significant impact for Council then further information has been provided in this note.

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

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

 AASB 2020-3 Amendments to Australian Accounting Standards - Annual Improvements 2018-2020 and Other Amendments

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

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

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

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

(14) Comparative Figures

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

(15) Disclaimer

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

Notes to and forming part of the Financial Statements for the year ended 30 June 2022

Note 2. Income

\$ '000	2022	2021
(a) Rates		
General Rates		
General Rates	33,521	31,786
Less: Mandatory Rebates	(532)	(466)
Less: Discretionary Rebates, Remissions & Write Offs	(88)	(83)
Total General Rates	32,901	31,237
Other Rates (Including Service Charges)		
Hahndorf Separate Commerce Rate	110	109
Landscape Levy	1,663	1,648
Meadows Water Supply	22	22
Mount Barker Separate Rate	126	115
Waste Management	3,525	3,235
Wastewater	7,970	7,263
Water Supply	11	10
Total Other Rates (Including Service Charges)	13,427	12,402
Other Charges		
Legal & Other Costs Recovered	51	38
Penalties for Late Payment	179	165
Total Other Charges	230	203
Total Rates	46,558	43,842
(b) Statutory Charges		
Animal Registration Fees & Fines	442	411
Building & Development Act Regulatory Fees	817	992
Other Licences, Fees & Fines	77	69
Parking Fines / Expiation Fees	61	73
Rates Search Fees	97	110
Wastewater Inspection Fees	271	362
Sundry	88	85
Total Statutory Charges	1,853	2,102
(c) User Charges		
Cemetery Fees	124	84
Mount Barker Tourist Park	1,163	976
Rental of Council Facilities	598	444
Sale of Reclaimed Water	99	89
Waste Dumping Fees	774	712
Sundry	29	19
Total User Charges		
Total Osol Ollarges	2,787	2,324

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 2. Income (continued)

\$ '000	2022	2021
(d) Investment Income		
Interest on Investments		
- Local Government Finance Authority	31	25
- Banks & Other	34	19
Total Investment Income	65	44
(e) Reimbursements		
Immunisation	10	3
Other Sundry	140	69
Total Reimbursements	254 404	249 321
		021
(f) Other income		
Insurance & Other Recoupments	4	51
Contributions and Donations	169	104
Sundry	118	108
Total Other income	291	263
(g) Grants, Subsidies, Contributions		
Amounts Received Specifically for New or Upgraded Assets	7,549	19,425
Total Amounts Received Specifically for New or Upgraded Assets	7,549	19,425
Other Grants, Subsidies and Contributions	5,453	5,717
Total Other Grants, Subsidies and Contributions	5,453	5,717
Total Grants, Subsidies, Contributions The functions to which these grants relate are shown in Note 12	13,002	25,142
The functions to which these grants relate are shown in Note 12.		
(i) Sources of grants Commonwealth Government	4.000	40.000
State Government	1,932	10,820
Other	4,027 7,043	6,264 8.058
Total	13,002	8,058 25,142
	10,002	20,172

Refer to Note 1 for details of Grant Commission (FAG) grant payment recognised as income.

Notes to and forming part of the Financial Statements for the year ended 30 June 2022

Note 2. Income (continued)

\$ '000	2022	2021
(h) Conditions over Grants & Contributions		
Grants and contributions which were obtained on the condition that they be expended for specified purposes or in a future period, but which are not yet expended in accordance with those conditions, are as follows:		
Unexpended at the close of the previous reporting period	16,283	14,091
Less:		
Expended during the current period from revenues recognised in previous reporting periods		
Roads Infrastructure	(845)	(255)
Recreation Infrastructure	- (5.740)	(4.055)
Other	(5,713) (6,558)	(4,355) (4,610)
	(0,000)	(4,010)
Plus: Amounts recognised as revenues in this reporting period but not yet expended in accordance with the conditions		
Roads Infrastructure	1,838	1,148
Recreation Infrastructure	1,494	643
Other Subtotal	5,039 8,371	5,011 6,802
Unexpended at the close of this reporting period	18,096	16,283
Net increase (decrease) in assets subject to conditions in the current reporting		,
period ·	1,813	2,192
(*) These amounts include developer contributions, which are also recognised as Other Reserves in N	Note 9(b).	
(i) Physical Resources Received Free of Charge		
(i) Thy sloar recognises reconved the strange		
Land & Improvements	2,099	1,872
Recreation & Open Space Recycled Water	41 191	1,158 10
Roads, Bridges & Footpaths	4,753	6,663
Stormwater Drainage	1,727	3,093
Wastewater	2,617	1,394
Total Physical Resources Received Free of Charge	11,428	14,190

Notes to and forming part of the Financial Statements for the year ended 30 June 2022

Note 3. Expenses

\$ '000	Notes	2022	2021
(a) Employee costs			
Salaries and Wages		13,690	13,329
Employee Leave Expense		2,303	2,030
Superannuation	18	1,168	1,015
Superannuation - Defined Benefit Plan Contributions	18	342	379
Workers' Compensation Insurance		368	364
Other Employee Related Costs		287	257
Less: Capitalised and Distributed Costs	_	(1,143)	(1,329)
Total Operating Employee Costs	_	17,015	16,045
Total Number of Employees (full time equivalent at end of reporting period)		169	161
(b) Materials, Contracts and Other Expenses			
(i) Prescribed Expenses			
Auditor's Remuneration			
- Auditing the Financial Reports		25	25
Elected Members' Expenses		272	264
Election Expenses		12	11
Lease Expense - Low Value Assets / Short Term Leases	_	1	5
Subtotal - Prescribed Expenses	_	310	305
(ii) Other Materials, Contracts and Expenses			
Cleaning & Hygiene		287	277
Communication		388	384
Contractors		6,157	6,324
Energy		1,101	938
Grants, Contributions & Donations		1,106	978
Insurance		469	421
Legal Expenses		244	141
Levies - Other		264	294
Levies Paid to Government - Regional Landscape levy		1,640	1,624
Parts, Accessories & Consumables		1,799	1,470
Professional Services		630	286
Rates Assessments		103	101
Separate Rates Forwarded		237	225
Septic Tank Clean Outs		411	468
Software Licences		878	806
Street Lighting		672	615
Waste Collection & Disposal		3,801	3,282
Water		255	215
Sundry		2,190	1,964
Less: Capitalised and Distributed Costs	_	(138)	(164)
Subtotal - Other Material, Contracts & Expenses	_	22,494	20,649
Total Materials, Contracts and Other Expenses	_	22,804	20,954

continued on next page ... Page 18 of 53

Notes to and forming part of the Financial Statements for the year ended 30 June 2022

Note 3. Expenses (continued)

\$ '000	2022	2021
(c) Depreciation, Amortisation and Impairment		
(i) Depreciation and Amortisation		
Buildings & Other Structures	670	559
Infrastructure - Road Assets	5.092	4.646
- Wastewater	5,082 1,551	4,646 1,387
- Drainage	884	850
- Bridges & Major Culverts	425	416
- Footpaths	762	726
- Recreation & Open Space	1,043	822
Right-of-use Assets	679	682
Furniture, Plant & Equipment	1,001	969
Recycled Water	230	213
Subtotal	12,327_	11,270
(ii) Impairment	040	000
Capital Work in Progress Subtotal	648	863
Subtotal	648	863
Total Depreciation, Amortisation and Impairment	12,975	12,133
(d) Finance Costs Interest on Loans Charges on Finance Leases	251 25	297 36
Total Finance Costs	276	333
Note 4. Asset Disposal & Fair Value Adjustments		
Infrastructure, Property, Plant & Equipment		
(i) Assets Renewed or Directly Replaced		
Proceeds from Disposal	381	306
Less: Carrying Amount of Assets Sold	(423)	(1,538)
Gain (Loss) on Disposal	(42)	(1,232)
(ii) Assets Surplus to Requirements		
Proceeds from Disposal	_	837
Less: Carrying Amount of Assets Sold Gain (Loss) on Disposal		(638)
Gaiii (LUSS) Uli Dispusai		199
Net Gain (Loss) on Disposal or Revaluation of Assets	(42)	(1,033)

Notes to and forming part of the Financial Statements for the year ended 30 June 2022

Note 5. Current Assets

(a) Cash & Cash Equivalent Assets 4,462 1,937 Deposits at Call 8,887 825 Total Cash & Cash Equivalent Assets 13,349 2,762 (b) Trade & Other Receivables Rates - General & Other 1,663 1,774 - Less: Rates Received in Advance (640) (502) Accrued Revenues 210 7,083 Debtors - General 4,118 3,513 GST Recoupment 758 509 Loans to Community Organisations - 4 Prepayments 351 821 Subtotal 6,460 13,202 Total Trade & Other Receivables 6,460 13,202 Amounts included in receivables that are not expected to be received within 12 months of reporting date. - 5 Private Works - 5 (c) Inventories - 8 Stores & Materials - Fuel - 8 Total Inventories - 8	\$ '000	2022	2021
Deposits at Call	(a) Cash & Cash Equivalent Assets		
Total Cash & Cash Equivalent Assets 13,349 2,762 (b) Trade & Other Receivables Rates - General & Other 1,663 1,774 - Less: Rates Received in Advance (640) (502) Accrued Revenues 210 7,083 Debtors - General 4,118 3,513 GST Recoupment 758 509 Loans to Community Organisations - 4 Prepayments 351 821 Subtotal 6,460 13,202 Total Trade & Other Receivables 6,460 13,202 Total Trade & Other Receivables that are not expected to be received within 12 months of reporting date. - 5 Private Works - 5 (c) Inventories - 8 Stores & Materials - Fuel - 8	Cash on Hand at Bank	4,462	1,937
(b) Trade & Other Receivables Rates - General & Other	Deposits at Call	8,887	825
Rates - General & Other 1,663 1,774 - Less: Rates Received in Advance (640) (502) Accrued Revenues 210 7,083 Debtors - General 4,118 3,513 GST Recoupment 758 509 Loans to Community Organisations - 4 Prepayments 351 821 Subtotal 6,460 13,202 Total Trade & Other Receivables 6,460 13,202 Amounts included in receivables that are not expected to be received within 12 months of reporting date. - 5 Private Works - 5 (c) Inventories - 8 Stores & Materials - Fuel - 8	Total Cash & Cash Equivalent Assets	13,349	2,762
- Less: Rates Received in Advance (640) (502) Accrued Revenues 210 7,083 Debtors - General 4,118 3,513 GST Recoupment 758 509 Loans to Community Organisations - 4 Prepayments 351 821 Subtotal 6,460 13,202 Total Trade & Other Receivables 6,460 13,202 Amounts included in receivables that are not expected to be received within 12 months of reporting date. - 5 Private Works - 5 (c) Inventories - 8	(b) Trade & Other Receivables		
Accrued Revenues 210 7,083 Debtors - General 4,118 3,513 GST Recoupment 758 509 Loans to Community Organisations - 4 Prepayments 351 821 Subtotal 6,460 13,202 Total Trade & Other Receivables 6,460 13,202 Amounts included in receivables that are not expected to be received within 12 months of reporting date. Private Works - 5 (c) Inventories Stores & Materials - Fuel - 8	Rates - General & Other	1,663	1,774
Debtors - General		(640)	(502)
GST Recoupment 758 509 Loans to Community Organisations - 4 Prepayments 351 821 Subtotal 6,460 13,202 Total Trade & Other Receivables 6,460 13,202 Amounts included in receivables that are not expected to be received within 12 months of reporting date. - 5 Private Works - 5 (c) Inventories - 8			
Loans to Community Organisations-4Prepayments351821Subtotal6,46013,202Total Trade & Other Receivables6,46013,202Amounts included in receivables that are not expected to be received within 12 months of reporting date5Private Works-5(c) Inventories-8			
Prepayments 351 821 Subtotal 6,460 13,202 Total Trade & Other Receivables 6,460 13,202 Amounts included in receivables that are not expected to be received within 12 months of reporting date. Private Works - 5 (c) Inventories Stores & Materials - Fuel - 8		758	
Subtotal 6,460 13,202 Total Trade & Other Receivables 6,460 13,202 Amounts included in receivables that are not expected to be received within 12 months of reporting date. Private Works - 5 (c) Inventories Stores & Materials - Fuel - 8	· ·	- 351	•
Amounts included in receivables that are not expected to be received within 12 months of reporting date. Private Works – 5 (c) Inventories Stores & Materials - Fuel – 8			
months of reporting date. Private Works – 5 (c) Inventories Stores & Materials - Fuel 8	Total Trade & Other Receivables	6,460	13,202
Stores & Materials - Fuel 8	months of reporting date.	_	5
Stores & Materials - Fuel 8			
	(c) Inventories		
Total Inventories 8			
	Total Inventories		8

Notes to and forming part of the Financial Statements for the year ended 30 June 2022

Note 6. Non-Current Assets

\$ '000		2022	2021
(a) Financial Assets			
Receivables Loan - Hans Heysen Foundation - "The Cedars" Subtotal	_	1,650 1,650	1,650 1,650
Total Receivables	_	1,650	1,650
Total Financial Assets	_	1,650	1,650
\$ '000	Notes	2022	2021
(b) Equity Accounted Investments in Council Businesses	3		
Adelaide Hills Region Waste Management Authority Southern & Hills Local Government Association Total Equity Accounted Investments in Council	19	1,191 16	1,058 30
Businesses	_	1,207	1,088
(c) Other Non-Current Assets			
Other Capital Works-in-Progress Total Other	_	13,578 13,578	5,142 5,142
Total Other Non-Current Assets		13,578	5,142

Notes to and forming part of the Financial Statements for the year ended 30 June 2022

Note 7. Infrastructure, Property, Plant & Equipment & Investment Property

(a(i)) Infrastructure, Property, Plant & Equipment

			as at 30	/06/21			Asse	t movements dur	ing the reporting	period			as at 30	0/06/22	
\$ '000	Fair Value Level	At Fair Value	At Cost	Accumulated Depreciation	Carrying amount	Asset Additions New / Upgrade	Asset Additions Renewals	WDV of Asset Disposals	Depreciation Expense (Note 3c)	Adjustments & Transfers	Revaluation Increments to Equity (ARR) (Note 9)	At Fair Value	At Cost	Accumulated Depreciation	Carrying amount
Land - Community	3	88,338	_	_	88,338	2,099	_	_	_	_	_	88,338	2,099	_	90,437
Land - Other	2	18,848	173	_	19,021	_,,,,,	_	_	_	_	_	18,848	173	_	19,021
Buildings & Other Structures	3	44,893	17,143	(8,356)	53,680	66	161	(14)	(670)	_	_	44,872	17,370	(9,019)	53,223
Infrastructure															
- Road Assets	3	260,002	14,677	(71,752)	202,927	6,418	3,609	(203)	(5,082)	_	7,180	283,415	10,027	(78,593)	214,849
- Wastewater	3	102,880	4,646	(26,174)	81,352	2,777	63	(39)	(1,551)	_	_	102,823	7,486	(27,708)	82,601
- Drainage	3	80,045	1,967	(16,796)	65,216	1,912	503	(2)	(884)	_	_	80,043	4,382	(17,679)	66,746
- Bridges & Major Culverts	3	36,399	1,018	(8,834)	28,583	106	302	(45)	(425)	_	_	36,330	1,426	(9,237)	28,519
- Footpaths	3	35,866	3,164	(9,079)	29,951	1,817	420	(8)	(762)	_	_	35,824	5,401	(9,806)	31,419
- Recreation & Open Space	3	23,299	6,765	(8,324)	21,740	720	326	47	(1,043)	-	_	23,166	7,811	(9,187)	21,790
Right-of-Use Assets															
- Buildings & Other Structures		-	3,071	(1,326)	1,745	-	-	-	(660)	1,971	-	-	5,042	(1,986)	3,056
- Plant & Equipment		_	78	(39)	39	_	_	-	(19)	_	_	_	78	(58)	20
Furniture, Plant & Equipment	2	_	7,768	(3,113)	4,655	253	1,202	(164)	(1,001)	_	_	_	8,553	(3,609)	4,944
Recycled Water	3	13,650	974	(1,603)	13,021	404	_		(230)	_		13,650	1,378	(1,833)	13,195
Total Infrastructure, Property, Plant & Equipment		704,220	61,444	(155,396)	610,268	16,572	6,586	(428)	(12,327)	1,971	7,180	727,309	71,226	(168,715)	629,820
Comparatives		671,216	38,550	(143,946)	565,820	41,697	6,843	(1,622)	(11,270)	-	8,801	704,220	61,444	(155,396)	610,268

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Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

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

(b) Valuation of Infrastructure, Property, Plant & Equipment & 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 7a for the disclosure of the Fair Value Levels of Infrastructure, Property, Plant and Equipment Assets.

Information on Valuations

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

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

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

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

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

Other Information

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

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

Highest and best use

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

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.

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

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

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.

Land & Land Improvements

Council being of the opinion that it is not possible to attribute value sufficiently reliably to qualify for recognition, land under roads has not been recognised in these reports.

Land - Level 2, Council officers applied the market approach for valuation of non specialised land, the market value was deemed to be as per the Valuer General values as at 30 June 2020 or where material valuation information inputs were available such as recent sales of similar land parcel this input was applied.

Land - Level 3, Land which is subject to restriction for its use or sale. le Community Land, etc or land where there is no active market such as Drainage Reserves or subject to Community Service Obligations. Land assets revaluation was undertaken by Council officers using the Valuer Generals values as at 30 June 2020.

Buildings & Other Structures

Council's Buildings and other structures were revalued at 1st July 2019 by an independent valuer Ashay Prabhu, MIE(Aust) CPEng, NPER, Assetic Pty Ltd. There were no assets valued where it was assumed that the highest and best use was other than its current use. The valuation technique applied was the depreciated replacement cost approach. The valuation has been indexed at 1st July 2019 based on the Rawlinson's 'Australian Construction Handbook 2019' estimated comparative rates for Adelaide. Unobservable inputs have been utilised and therefore these assets are classified as level 3. All additions after the respective dates are recorded at cost.

Infrastructure

For the purpose of AASB 13 Fair value Measurement, Council has determined classes of infrastructure and level of fair value hierarchy to be Level 3. Level 3 inputs have been applied to these classes of assets as there are no relevant observable inputs (Markets) available and other unobservable inputs have been utilised such as estimates of useful lives, residual values and asset conditions. Therefore these assets are classified as level 3.

Recreation and Open Space Assets were revalued as at the 1st July 2020 by an independent valuer Ashay Prabhu, MIE(Aust) CPEng, NPER, Assetic Pty Ltd. There were no assets valued where it was assumed that the highest and best use was other than its current use.

All Recreation & Open Space assets were valued using Level 3 valuation inputs using the cost approach.

This approach estimated the replacement cost for each asset by componentising the assets into significant parts with different useful lives and taking into account a range of factors.

Road Assets were revalued as at the 1st July 2021, by way of an internal review which considered the market cost of constructing assets and consideration of the inflationary environment. There were no assets valued where it was assumed that the highest and best use was other than its current use. A condition audit is currently in progress and an independent valuation will be undertaken as at 1 July 2022.

All Road infrastructure assets were valued using Level 3 valuation inputs using the cost approach.

This approach estimated the replacement cost for each asset by componentising the assets into significant parts with different useful lives and taking into account a range of factors.

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Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

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

Bridges and Major Culverts Assets were revalued as at the 30th June 2018 by an independent valuer Ashay Prabhu, Ashay Prabhu, MIE(Aust) CPEng, NPER, Assetic Pty Ltd. There were no assets valued where is was assumed that the highest and best use was other than its current use.

All Bridges and Major Culverts infrastructure assets were valued using Level 3 valuation inputs using the cost approach.

This approach estimated the replacement cost for each asset by componentising the assets into significant parts with different useful lives and taking into account a range of factors.

Footpaths Assets were revalued as at the 30th June 2018 by an independent valuer Ashay Prabhu, MIE(Aust) CPEng NPER, Assetic Pty Ltd. There were no assets valued where it was assumed that the highest and best use was other than its current use.

Footpath infrastructure assets were valued using Level 3 valuation inputs using the cost approach.

This approach estimated the replacement cost for each asset by componentising the assets into significant parts with different useful lives and taking into account a range of factors.

Wastewater Assets were revalued as at the 1st July 2019 by an independent valuer Ashay Prabhu, MIE(Aust) CPEng, NPER, Assetic Pty Ltd. There were no assets valued where it was assumed that the highest and best use was other than its current use.

All Wastewater infrastructure assets were valued using Level 3 valuation inputs using the cost approach.

This approach estimated the replacement cost for each asset by componentising the assets into significant parts with different useful lives and taking into account a range of factors.

Recycled Water Assets were revalued as at the 1st July 2019 by an independent valuer Ashay Prabhu, MIE(Aust) CPEng, NPER, Assetic Pty Ltd. There were no assets valued where it was assumed that the highest and best use was other than its current use.

Recycled water infrastructure assets were valued using Level 3 valuation inputs using the cost approach.

This approach estimated the replacement cost for each asset by componentising the assets into significant parts with different useful lives and taking into account a range of factors.

Drainage Assets were revalued as at the 1st July 2020 by an independent valuer Ashay Prabhu, MIE(Aust) CPEng NPER, Assetic Pty Ltd. There were no assets valued where it was assumed that the highest and best use was other than its current use.

All Drainage infrastructure assets were valued using Level 3 valuation inputs using the cost approach.

This approach estimated the replacement cost for each asset by componentising the assets into significant parts with different useful lives and taking into account a range of factors.

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

Furniture, Plant & Equipment

These assets are recognised on a cost basis.

Notes to and forming part of the Financial Statements for the year ended 30 June 2022

Note 8. Liabilities

	2022	2022	2021	2021
\$ '000	Current	Non Current	Current	Non Current
(a) Trade and Other Payables				
Goods & Services	4,886	_	4,372	_
Payments Received in Advance - Operating	,		•	
Grants	1,137	_	124	_
Payments Received in Advance - Capital				
Grants & Contributions	819	_	1,319	-
Payments Received in Advance - Other	55	-	36	_
Accrued Expenses - Employee Entitlements	604	_	543	_
Accrued Expenses - Finance Costs	87	_	97	_
Accrued Expenses - Other	408	-	1,463	_
Deposits, Retentions & Bonds	662		684	
Total Trade and Other Payables	8,658	_	8,638	_
\$ '000 Notes (b) Borrowings	2022 Current	2022 Non Current	2021 Current	2021 Non Current
Loans - LGFA	251	5 426	240	5 656
	251 599	5,426 2,589	240 675	·
Loans - LGFA Lease Liabilities 17b Total Borrowings	251 599 850	2,589	240 675 915	1,210
Lease Liabilities 17b	599	·	675	1,210
Lease Liabilities 17b Total Borrowings All interest bearing liabilities are secured over	599	2,589	675	1,210
Lease Liabilities 17b Total Borrowings All interest bearing liabilities are secured over the future revenues of the Council	599	2,589	675	5,656 1,210 6,866

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 9. Reserves

	as at 30/06/21				as at 30/06/22
	Opening	Increments			Closing
\$ '000	Balance	(Decrements)	Transfers	Impairments	Balance
(a) Asset Revaluation Reserve					
Land - Community	64,772	_	_	_	64,772
Land - Other	2,125	_	_	_	2,125
Buildings & Other Structures	29,713	_	_	_	29,713
Infrastructure					
- Road Assets	121,878	7,180	_	_	129,058
- Wastewater	26,070	_	_	_	26,070
- Drainage	16,649	_	_	_	16,649
- Bridges & Major Culverts	24,286	_	_	_	24,286
- Footpaths	10,177	_	_	_	10,177
- Recreation & Open Space	8,319	_	_	_	8,319
Recycled Water	3,036	_	_	_	3,036
Total Asset Revaluation Reserve	307,025	7,180	_	_	314,205
Comparatives	298,224	8,801	_	_	307,025

	as at 30/06/21				as at 30/06/22
* 1000	Opening	Tfrs to	Tfrs from	Other	Closing
\$ '000	Balance	Reserve	Reserve	Movements	Balance
(b) Other Reserves					
Car Park Reserve	301	_	_	_	301
Indirect Developer Contributions	3,053	362	_	_	3,415
Infrastructure Fund	745	2	_	1	748
MDPA Recreation, Sport & Community					
Infrastructure	2,018	982	_	_	3,000
MDPA Transport	3,222	750	_	_	3,972
Open Space Development	491	148	_	_	639
Refuse Reserve	1,708	_	(164)	_	1,544
Wastewater Infrastructure Fee	4,449	_	(2,177)	_	2,272
Wastewater Maintenance Reserve	6,620	918	_	(1)	7,537
Other Reserves	606	_	(315)	_	291
Total Other Reserves	23,213	3,162	(2,656)	_	23,719
Comparatives	19,227	4,329	(343)	_	23,213

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).

Wastewater Reserves

Wastewater Maintenance Reserve - Surplus wastewater service charges raised for the specific purpose of establishing, operating, maintaining, improving and replacing (including by future capital works and depreciation of assets) as per Section 155 of the Local Government Act 1999, LGA Costing Principles for Local Government and ESCOSA principles.

Wastewater Infrastructure Fee Reserve - Surplus wastewater connection fee funds specifically for capital expansion of the wastewater network.

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Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 9. Reserves (continued)

Refuse Reserve

Surplus refuse service charges raised for the specific purpose of maintaining the Council's domestic rubbish collection requirement.

Infrastructure Reserve

A percentage of budgeted general rate for future infrastructure which is reviewed by Council on an annual basis.

Open Space Development

Capital grants from State Government and developers for the development of open space.

Car Park Reserve

Developers capital contribution for the purpose of car parking facilities.

Indirect Developer Contributions

Developers capital contribution for the development of infrastructure within the Mount Barker precinct.

MDPA Recreation & Open Space Reserve

Developer contributions which contribute to Recreation, Sport and Community Infrastructure required due to growth within the 2010 Mount Barker Urban Growth DPA.

MDPA Transport Infrastructure Reserve

Developer contributions which contribute to Transport Infrastructure required due to growth within the 2010 Mount Barker Urban Growth DPA.

Note 10. Assets Subject to Restrictions

\$ '000	2022	2021
The uses of the following assets are restricted, wholly or partially, by legislation or other externally imposed requirements. The assets are required to be utilised for the purposes for which control was transferred to Council, or for which the revenues were originally obtained.		
Cash & Financial Assets		
Open Space Contributions	639	381
Developer Contributions	183	182
Unexpended amounts received from Government	_	365
Total Cash & Financial Assets	822	928
Total Assets Subject to Externally Imposed Restrictions	822	928

Notes to and forming part of the Financial Statements for the year ended 30 June 2022

Note 11. Reconciliation to Statement of Cash Flows

\$ '000	Notes	2022	2021
(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 & Equivalent Assets	5	13,349	2,762
Balances per Statement of Cash Flows	_	13,349	2,762
(b) Reconciliation of Change in Net Assets to Cash from Operating Activities			
Net Surplus/(Deficit) Non-Cash Items in Income Statements		23,395	38,342
Depreciation, Amortisation & Impairment		12,975	12,133
Equity Movements in Equity Accounted Investments (Increase)/Decrease		(119)	(612)
Non-Cash Asset Acquisitions		(11,428)	(14,190)
Grants for capital acquisitions treated as Investing Activity		(14,397)	(19,425)
Net (Gain) Loss on Disposals		42	1,033
		10,468	17,281
Add (Less): Changes in Net Current Assets			
Net (Increase)/Decrease in Receivables		6,738	(7,580)
Net (Increase)/Decrease in Inventories		8	(2)
Net Increase/(Decrease) in Trade & Other Payables		542	37
Net Increase/(Decrease) in Unpaid Employee Benefits		265	348
Net Cash provided by (or used in) operations		18,021	10,084
(c) Non-Cash Financing and Investing Activities			
Acquisition of assets by means of:			
Physical Resources Received Free of Charge	2i	11,428	14,190
Amounts recognised in Income Statement	_	11,428	14,190
Total Non-Cash Financing and Investing Activities	_	11,428	14,190
(d) Financing Arrangements			
Unrestricted access was available at balance date to the following lines of credit:	of		
Corporate Credit Cards		100	100
LGFA Cash Advance Debenture Facility		48,500	48,500
<i>,</i>		10,000	10,000

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 12(a). Functions

Income, Expenses and Assets have been directly attributed to the following Functions / Activities.

Details of these Functions/Activities are provided in Note 12(b).

						DEDATING	CDANTO	INCLUDED		SETS HELD
		INCOME		EVDENCES		PERATING		INCLUDED	,	CURRENT &
¢ 1000	2022	INCOME	2022	EXPENSES		S (DEFICIT)		IN INCOME		I-CURRENT)
\$ '000	2022	2021	2022	2021	2022	2021	2022	2021	2022	2021
Functions/Activities										
Rates	35,126	33,802	2,717	2,724	32,409	31,078	_	_	_	_
Wastewater & Recycled Water	8,200	7,468	7,100	6,377	1,100	1,091	_	_	95,811	94,373
Field Services	3,273	3,586	11,478	10,279	(8,205)	(6,693)	2,941	3,358	363,323	348,416
Commercial Assets	1,245	1,045	1,138	978	107	67	_	_	_	_
Community & Customer Services	1,418	1,398	5,386	5,404	(3,968)	(4,006)	1,160	1,172	_	_
Corporate Services	1,211	1,025	1,317	1,198	(106)	(173)	1,058	896	24,535	19,429
Health & Public Safety	891	936	2,276	2,100	(1,385)	(1,164)	34	29	_	_
Planning Policy & Development	1,064	1,186	5,918	5,672	(4,854)	(4,486)	177	142	_	_
Infrastructure & Projects	_	4	1,521	1,951	(1,521)	(1,947)	_	_	_	_
Asset Management	538	56	9,631	8,701	(9,093)	(8,645)	44	52	183,427	173,067
Waste Management	4,564	4,719	4,588	4,081	(24)	638	39	68	1,191	1,058
Total Functions/Activities	57,530	55,225	53,070	49,465	4,460	5,760	5,453	5,717	668,287	636,343

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 2022

Note 12(b). Components of Functions

The activities relating to Council functions are as follows:

RATES

General, separate & other rates.

CORPORATE SERVICES

Chief Executive Officer, Information Communication & Technology, Financial Services, Records & Information Management, People & Culture, Governance & Administration.

ASSET MANAGEMENT

Asset Management, Contracts, Procurement & Depreciation of Assets.

COMMUNITY & CUSTOMER SERVICES

Library, Home & Community Care, Community Development, Customer Services, Hills Community Transport, Community Bus, Marketing & Communications.

FIELD SERVICES

Works Depot, Street Cleaning, Sealed & Unsealed Roads, Bridges, Footways, Traffic Management, Vandalism, Cemeteries, Parks & Gardens & Sporting Facilities, Property Management, Halls & Civic Centres, Public Conveniences, Fire Prevention & Stormwater.

PLANNING & STRATEGIC DEVELOPMENT

Planning Policy & Development Assessment, Building Act, Strategic Planning & Economic Development, Open Space, Visitor Information Centre & Tourism.

HEALTH & PUBLIC SAFETY

Animal Control, Health Inspection, Immunisation, Council By Laws & Parking.

INFRASTRUCTURE & PROJECTS

Project Management, Engineering, Major Capital Works.

WASTEWATER

Water Supply, Community Waste Water Management Schemes, Sewage & Recycled Water.

COMMERCIAL ASSETS

Caravan Park, Pool & Recreation Centre.

WASTE MANAGEMENT

Sanitary & Garbage, Refuse Management & Adelaide Hills Regional Waste Management Authority Equity

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 13. Financial Instruments

Recognised Financial Instruments

Bank, Deposits at Call, Short Term Deposits

Accounting Policy:

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

Terms & Conditions:

Deposits are returning variable interest rates of 1.05% (2021: 0.30%). Short term deposits are held in either LGFA or NAB at call deposit accounts.

Carrying Amount:

Approximates fair value due to the short term to maturity.

Receivables - Rates & Associated Charges

Accounting Policy:

Initially recognised at fair value and subsequently measured at amortised cost. An impairment provision is recognised using the expected credit loss method.

Terms & Conditions:

Secured over the subject land, arrears attract interest of 5.05% (2021: 5.20%). Council is not materially exposed to any individual debtor, credit risk exposure is concentrated within the Council's boundaries in the State.

Carrying Amount:

Approximates fair value (after deduction of any allowance).

Receivables - Fees & Other Charges

Accounting Policy:

Initially recognised at fair value and subsequently measured at amortised cost. An impairment provision is recognised using the expected credit loss method.

Terms & Conditions:

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

Carrying Amount:

Approximates fair value (after deduction of any allowance).

Receivables - Other Levels of Government

Accounting Policy:

Initially recognised at fair value and subsequently measured at amortised cost. An impairment provision is recognised using the expected credit loss method.

Terms & Conditions:

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

Carrying Amount:

Approximates fair value.

Liabilities - Creditors and Accruals

Accounting Policy:

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

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Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 13. Financial Instruments (continued)

Terms & 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.

Fixed borrowings are repayable by two instalments annually; interest is charged at a fixed rate of 4.75% (2021: 4.75%). Variable interest cash advance loans are drawn down for short term cash requirements and are charged at a variable interest rate, currently 2.80% (2021: between 1.30% and 2.05%).

Carrying Amount:

Approximates fair value.

Liabilities - Leases

Accounting Policy:

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

				Total	
\$ '000	Due < 1 year	Due > 1 year & ≤ 5 years	Due > 5 years	Contractual Cash Flows	Carrying Values
Financial Assets and Liabilities					
2022					
Financial Assets					
Cash & Cash Equivalents	13,349	_	_	13,349	13,349
Receivables	5,351	_	_	5,351	5,351
Other Financial Assets	_	_	1,650	1,650	1,650
Total Financial Assets	18,700		1,650	20,350	20,350
Financial Liabilities					
Payables	7,559	_	_	7,559	7,559
Current Borrowings	468	_	_	468	251
Non-Current Borrowings	_	2,930	3,978	6,908	5,426
Leases	754	2,852	_	3,606	3,188
Total Financial Liabilities	8,781	5,782	3,978	18,541	16,424

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Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 13. Financial Instruments (continued)

				Total	
\$ '000	Due < 1 year	Due > 1 year & ≤ 5 years	Due > 5 years	Contractual Cash Flows	Carrying Values
2021					
Financial Assets					
Cash & Cash Equivalents	2,762	_	_	2,762	2,762
Receivables	12,376	5	_	12,381	12,381
Other Financial Assets	_	_	1,650	1,650	1,650
Total Financial Assets	15,138	5	1,650	16,793	16,793
Financial Liabilities					
Payables	6,535	_	_	6,535	6,535
Current Borrowings	474	_	_	474	240
Non-Current Borrowings	_	2,897	4,446	7,343	5,656
Leases	700	1,226	_	1,926	1,885
Total Financial Liabilities	7,709	4,123	4,446	16,278	14,316

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

	2022	2021		
\$ '000	Weighted Avg Interest Rate	Carrying Value	Weighted Avg Interest Rate	Carrying Value
Other Variable Rates	2.80%	1,052	2.05%	1,030
Fixed Interest Rates	4.75%	4,625	4.75%	4,866
		5,677		5,896

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.

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Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 13. Financial Instruments (continued)

Risk Exposures

<u>Credit Risk</u> represents the loss that would be recognised if counterparties fail to perform as contracted. The maximum credit risk on financial assets of the 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.

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

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

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

Note 14. Capital Expenditure and Investment Property Commitments

\$ '000	2022	2021
Capital Commitments		
Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:		
Buildings	_	11
Infrastructure	7,124	2,018
Plant & Equipment	237	419
	7,361	2,448
These expenditures are payable:		
Not later than one year	7,361	2,448
	7,361	2,448

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 15. Financial Indicators

	Indicator	Indic	ators
	2022	2021	2020
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 Total Operating Income	7.8%	10.4%	2.5%
This ratio expresses the operating surplus as a percentage of total operating revenue.			
2. Net Financial Liabilities Ratio Net Financial Liabilities Total Operating Income	1.0%	5.5%	25.6%
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 Total Operating Income	7.2%	10.7%	3.2%
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.			
3. Asset Renewal Funding Ratio Asset Renewals Infrastructure & Asset Management Plan required expenditure	46.6%	56.2%	77.2%

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.

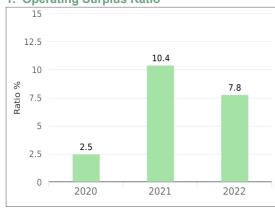
Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 15. Financial Indicators (continued)

Financial Indicators - Graphs

1. Operating Surplus Ratio



Purpose of operating surplus ratio

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

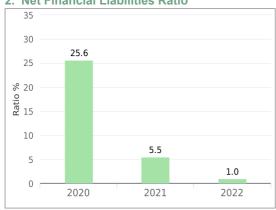
Target: 1.0% or higher

Commentary on 2021/22 result

2021/22 ratio 7.8%

Council achieved an operating surplus of at least 1%, as required by its Treasury Management Policy and Long Term Financial Plan target. Council's operating surplus is impacted by the accounting treatment of grants received and non-cash items. Note 24 contains a reconciliation to the underlying operating surplus result for Council operations.

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

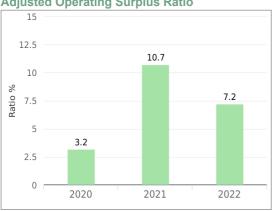
Target: 0 - 80.0%

Commentary on 2021/22 result

2021/22 ratio 1.0%

Council has maintained a strong financial position, which is required to allow Council to deliver on upcoming projects included in the Long Term Financial Plan.

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

Target: 1.0% or higher

Commentary on 2021/22 result

2021/22 ratio 7.2%

As per the commentary above, Council achieved an operating surplus ratio of at least 1.0%, as required by its Treasury Management Policy and Long Term Financial Plan target. Council's operating surplus is impacted by the accounting treatment of grants received and non-cash items. Note 24 contains a reconciliation to the underlying operating surplus result

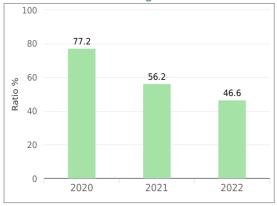
Page 37 of 53 continued on next page ...

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 15. Financial Indicators (continued)

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

Target: 100% or higher (than the amounts contained within asset management plans)

Commentary on 2021/22 result

2021/22 ratio 46.6%

Council has developed and adopted Asset
Management Plans which provide guidance of when
and how much needs to be spent to maintain
Council's infrastructure. Ongoing disruptions and
supply shortages including equipment, materials and
labour have impacted on the timing of the delivery of
planned works. Council's result excluding the
Wastewater & Recycled Water business unit was
82.0%.

Notes to and forming part of the Financial Statements for the year ended 30 June 2022

Note 16. Uniform Presentation of Finances

\$ '000	2022	2021
The following is a high level summary of both operating and capital investment activities of the Council prepared on a simplified Uniform Presentation Framework basis.		
All Councils in South Australia have agreed to summarise annual budgets and long-term financial plans on the same basis.		
The arrangements ensure that all Councils provide a common 'core' of financial information, which enables meaningful comparisons of each Council's finances.		
Income	57,530	55,225
less Expenses	(53,070)	(49,465)
Operating Surplus / (Deficit)	4,460	5,760
Net Outlays on Existing Assets		
Capital Expenditure on Renewal and Replacement of Existing Assets	(6,839)	(7,488)
add back Depreciation, Amortisation and Impairment	12,975	12,133
add back Proceeds from Sale of Replaced Assets	381	306
	6,517	4,951
Net Outlays on New and Upgraded Assets		
Capital Expenditure on New and Upgraded Assets (including Investment Property &		
Real Estate Developments)	(13,968)	(20,543)
add back Amounts Received Specifically for New and Upgraded Assets	13,897	18,060
add back Proceeds from Sale of Surplus Assets (including investment property, real		007
estate developments & non-current assets held for resale)		(4.646)
	(71)	(1,646)
Net Lending / (Borrowing) for Financial Year	10,906	9,065

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 17. Leases

(i) Council as a lessee

Terms and conditions of leases

Buildings & Other Structures

Council currently leases a building at Dutton Road, Mount Barker for use as a civic centre. Lease payments are fixed and indexed on an annual basis.

Plant & Equipment

Council has a lease for photocopiers at various Council owned sites. Lease payments are fixed for the life of the lease agreement.

Set out below are the carrying amounts of right-of-use assets recognised within Infrastructure, Property, Plant and Equipment and the movements during the period:

(a) Right of use assets

	Buildings &		
	Other	Plant &	
\$ '000	Structures	Equipment	Total
2022			
Opening balance	1,745	39	1,784
Adjustments to right-of-use assets due to re-measurement of lease			
liability	1,971	_	1,971
Depreciation charge	(660)	(19)	(679)
Balance at 30 June	3,056	20	3,076
2021			
Opening balance	2,408	59	2,467
Depreciation charge	(663)	(20)	(683)
Balance at 30 June	1,745	39	1,784

(b) Lease liabilities

Set out below are the carrying amounts of lease liabilities (included under interest-bearing loans and borrowings) and the movements during the period:

\$ '000	2022	2021
Balance at 1 July	1,886	2,506
Additions	1,971	_
Accretion of interest	25	36
Payments	(694)	(656)
Balance at 30 June	3,188	1,886
Classified as:		
Current	599	676
Non Current	2,589	1,210

continued on next page ... Page 40 of 53

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 17. Leases (continued)

\$ '000	2022	2021
The maturity analysis of lease liabilities is included in Note 13.		
The Group had total cash outflows for leases of \$636,649.		
The following are the amounts recognised in profit or loss:		
Depreciation expense of Right-of-Use Assets	679	682
Interest expense on lease liabilities	25	25
Expense relating to leases of low-value assets	1	5
Total amount recognised in profit or loss	705	712

(ii) Council as a lessor

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

Investment Property

Council has not classified any Land or Buildings as "Investment Property".

Note 18. Superannuation

The Council makes employer superannuation contributions in respect of its employees to Hostplus (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 (10.00% in 2021/22; 9.50% in 2020/21). 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 2020/21) 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 2020. 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 2022

Note 19. Interests in Other Entities

All joint ventures and associates are required to prepare Annual Financial Statements that comply with the SA Local Government Model Financial Statements.

	Council's Share of N	let Income	Council's Share of Net Assets	
\$ '000	2022	2021	2022	2021
Council's Share of Net Income				
Regional Subsidiaries	119	612	1,207	1,088
Total Council's Share of Net Income	119	612	1,207	1,088

((a)i) Joint Ventures, Associates and Joint Operations

(a) Carrying Amounts

\$ '000	Principal Activity	2022	2021
Southern & Hills Local Government Association	Regional coordination, representing, advocating & marketing	16	30
Adelaide Hills Regional Waste Management Authority	Waste		
	Management	1,191_	1,058
Total Carrying Amounts - Joint Ventures & Associates		1,207	1,088

(b) Relevant Interests

	Interest in Operating Result				Proportion of Voting Power	
	2022	2021	2022	2021	2022	2021
Southern & Hills Local Government Association	17.33%	17.33%	17.33%	17.33%	17.33%	17.33%
Adelaide Hills Regional Waste Management Authority	34.66%	33.22%	35.60%	35.70%	25.00%	25.00%

(c) Movement in Investment in Joint Venture or Associate

	Southern & Hills Government Ass		Adelaide Hills Regional Waste Management Authority		
\$ '000	2022	2021	2022	2021	
Opening Balance	30	61	1,058	415	
Share in Operating Result	(14)	(31)	133	643	
Council's Equity Share in the Joint Venture or Associate	16	30	1,191	1,058	

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 20. Non-Current Assets Held for Sale & Discontinued Operations

\$ '000	2022	2021
Carrying Amounts of Assets and Liabilities		
Assets		
- Land	2,223	2,223
Total Assets	2,223	2,223
Net Assets	2,223	2,223

Note 21. Contingencies & Assets/Liabilities Not Recognised in the Balance Sheet

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

1. Land under roads

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

At reporting date, Council controlled 838 km of road reserves of average width 20 metres.

2. Potential insurance losses

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

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

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

3. Legal expenses

Council is the planning consent authority for its area under the Development Act 1993 (as amended) and the Planning Development and Infrastructure Act 2016. Pursuant to those Acts, certain persons aggrieved by a planning decision of the Council may appeal. It is normal practice that parties bear their own legal costs. At the date of these reports, Council had notice of 0 appeals against planning decisions made prior to reporting date. All known costs have been recognised, but the amount of further costs cannot be known until the appeals are determined.

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 22. Events after the Balance Sheet Date

Events that occur after the reporting date of 30 June 2022, up to and including the date when the financial statements are "authorised for issue" have been taken into account in preparing these statements.

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

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

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 23. 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, 18 persons were paid the following total compensation.

\$ '000	2022	2021
The compensation paid to Key Management Personnel comprises:		
Short-Term Employee Benefits	1,599	1,423
Post-Employment Benefits	131	114
Total	1,730	1,537

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

Receipts from Key Management Personnel comprise:

Other than amounts paid as ratepayers or residents (e.g. rates, swimming pool entry fees, etc.), Council received no other amounts from Key Management Personnel.

Total – –

Transactions with Council Regional Subsidiary entities:

The information presented below represents additional information relating to transactions recorded during the financial year with Council's Subsidiary entities. The information presented below is in addition to that already disclosed in Note 19. Council is an equity owner of each Regional Subsidiary disclosed in Note 19 along with other Member Councils.

Member Councils have equal representation on the Board of which Council is a member of the following Subsidiaries:

- · Adelaide Hills Region Waste Management Authority
- · Southern & Hills Local Government Association

Member Councils have influence on the financial and strategic operational decisions of the Subsidiary given their equal Board member representation.

No one Member Council individually has control over these decisions.

The following material transactions occurred with Regional Subsidiaries during the financial year:

	Payments Made to Entity	Payments Made to Entity	Outstanding Balances Owed to the Entity	Outstanding Balances Owed to the Entity
	2022	2021	2022	2021
Adelaide Hills Regional Waste Management Authority	1,396	1,311	109	122
Southern & Hills Local Government Association	46	27	-	_
Total	1,442	1,338	109	122

Amounts recorded above as outstanding are recorded as a liability in Note 8.

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 24. Operating Surplus Reconciliation

Council's operating surplus this year has been materially impacted as a result of the accounting treatment for grant income where Australian accounting standards require certain grants to be recognised fully as revenue when received, or recognised as operating revenue even though expenditure is either incurred as capital works or will be completed in the following year. Further, the operating surplus includes distributions of equity that Council holds in subsidiaries including Adelaide Hills Region Waste Management Authority and the Southern and Hills Local Government Association.

The increased equity is non-cash and is unable to be used to fund infrastructure or services for the community.

The below summary demonstrates the impact the accounting treatment for the above factors has had on the 2021/22 operating surplus for Council:

	2022			2021		
OPERATING SURPLUS RECONCILIATION \$'000	Operating Surplus	Operating Income	Operating Surplus Ratio	Operating Surplus	Operating Income	Operating Surplus Ratio
Consolidated Operating Surplus as per Statement of Comprehensive Income	4,460	57,530	7.8%	5,760	55,225	10.4%
less: grants for non-operating expenditure recognised as operating income*:	(1,684)	(1,684)		(2,313)	(2,313)	
 Cudlee Creek Bushfire Recovery 	(726)	(726)		(576)	(576)	
 Roads to Recovery 	(603)	(603)		(743)	(743)	
 Local Roads & Community Infrastructure 	(356)	(356)		(995)	(995)	
less: Equity Accounted Investments non-cash share in operating result:	(119)	(119)		(612)	(612)	
Council's share in operating result of AHRWMA & SHLGA	(119)	(119)		(612)	(612)	
Net Operating Surplus Result	2,657	55,727	4.8%	2,835	52,300	5.4%
less: Wastewater & Recycled Water operating result contribution to Council:	(2,182)	(9,282)		(2,109)	(8,486)	
 Operating Result 	(1,100)	(8,200)		(1,092)	(7,469)	
 Full Cost Attribution & Cost of Capital contribution to Council 		(1,082)		(1,018)	(1,018)	
Net Operating Surplus Result: Council excluding Wastewater & Recycled Water	475	46,445	1.0%	726	43,814	1.7%

^{*}these grants are either used for projects classified as capital expenditure, or are required to be fully recognised when received, irrespective of the timing of the associated expenditure, in order to comply with Australian accounting standards.



INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF MOUNT BARKER DISTRICT COUNCIL

Bentleys SA Audit Partnership

Level 5 63 Pirie Street Adelaide SA 5000

GPO Box 939 Adelaide SA 5001

ABN 43 877 091 903

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admin@adel.bentleys.com.au bentleys.com.au

Opinion

We have audited the accompanying financial report of Mount Barker District Council, which comprises the statement of financial position as at 30 June 2022, the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and the Certification of the Financial Statements.

In our opinion, the financial report gives a true and fair view of the financial position of Mount Barker District Council as of 30 June 2022, and of its financial performance and its cash flows for the year then ended in accordance with Australian Accounting Standards and the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011*.

Basis for Opinion

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

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

Management is responsible for the preparation of the financial report, which gives a true and fair view in accordance with Australian Accounting Standards and the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011*, and for such internal control as the committee and management determines is necessary to enable the preparation of a financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, management is responsible for assessing the entity'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 entity or to cease operations, or has no realistic alternative but to do so.

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



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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 an 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 this financial report.

A further description of our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website at http://www.auasb.gov.au/Home.aspx. This description forms part of our auditor's report.

BENTLEYS SA AUDIT PARTNERSHIP

DAVID PAPA PARTNER

Dated at Adelaide this 9th day of November 2022



INDEPENDENT ASSURANCE REPORT ON INTERNAL CONTROLS OF MOUNT BARKER DISTRICT COUNCIL

Bentleys SA Audit Partnership

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Opinion

We have audited the compliance of Mount Barker District Council (the Council) with the requirements of Section 125 of the Local Government Act 1999 in relation 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 2021 to 30 June 2022 are in accordance with legislative provisions.

In our opinion, the Council has complied, in all material respects, with *Section 125 of the Local Government Act 1999* in relation to Internal Controls, established by the Council in relation to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities so as to provide reasonable assurance that the financial transactions of the Council have been conducted properly and in accordance with legislative provisions for the period 1 July 2021 to 30 June 2022.

Limitation on Use

This report has been prepared for the members of the Council in accordance with *Section 129 of the Local Government Act 1999* in relation to 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 internal 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.

Independence

In conducting our engagement, we have complied with the independence requirements of the Australian professional accounting bodies.



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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* in relation to Internal Controls, to ensure that the receipt, expenditure and investment of money, the acquisition and disposal of property, and incurring of liabilities are in accordance with legislative provisions.

Our Responsibility

Our responsibility is to express an opinion on the Council's compliance with *Section 125 of the Local Government Act 1999* in relation only to the Internal Controls established by the Council to ensure that financial transactions relating to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities, based on our procedures. Our engagement has been conducted in accordance with applicable Australian Standards on Assurance Engagements ASAE 3000 *Assurance Engagements Other than Audits or Reviews of Historical Financial Information and ASAE 3150 Assurance Engagement on Controls*, issued by the Australian Auditing and Assurance Standards Board, in order to state whether, in all material respects, the *Council* has complied with *Section 125 of the Local Government Act 1999* in relation only to the Internal Controls specified above for the period 1 July 2021 to 30 June 2022. ASAE 3000 also requires us to comply with the relevant ethical requirements of the Australian professional accounting bodies.

Our procedures included obtaining an understanding of internal controls in relation to the receipt, expenditure and investment of money, the acquisition and disposal of property and the incurring of liabilities, evaluating management's assessment of these internal controls, assessing the risk that a material weakness exists, and testing and evaluating the design and implementation of controls on a sample basis on the assessed risks.

BENTLEYS SA AUDIT PARTNERSHIP

DAVID PAPA PARTNER

Dated at Adelaide this 9th day of November 2022

General Purpose Financial Statements

for the year ended 30 June 2022

Certification of Auditor Independence

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of Mount Barker District Council for the year ended 30 June 2022, the Council's Auditor, Bentleys SA 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.

Andrew Stuart

Chief Executive Officer

Michele Bennetts

Presiding Member, Audit and Risk Committee

Date: 20 October 2022



Bentleys SA Audit Partnership

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Certification of Auditor Independence

I confirm that, for the audit of the financial statements of Mount Barker District Council for the year ended 30 June 2022, I have maintained my independence in accordance with the requirements of APES 110 – Code of Ethics for Professional Accountants (including Independence Standards), 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*.

Bentleys SA Audit Partnership

David Papa Partner

Dated at Adelaide this 7th day of October 2022.









ANNUAL REPORT

AUDIT AND RISK COMMITTEE 2021/22

FINAL

Chairperson's Comments 2021/22:

The 2021/22 financial year was a busy one for the Audit and Risk Committee, with the Council progressing several large infrastructure projects, the most notable the upgrading of its wastewater treatment plant and network and the regional aquatic and leisure centre. The Committee was given the opportunity to attend briefing sessions along with elected members and staff regarding the possible future governance structure of the wastewater business, allowing committee members to not only understand the issues at hand but to witness firsthand how the organisation informs its elected body to ensure it can knowledgeably make decisions on behalf of its community.

With the wastewater business taking up so much of the council's resources, it is reassuring to see that the issues of how it should be managed so as not to adversely affect the delivery and management of other council services are being considered.

As it does every year, the committee reviewed the council's annual business plan and financial statements. The Council continues to manage its financial situation prudently, ensuring it achieves a small operating surplus to achieve generational equity and cater to its unprecedented population growth. It is also of note that the Council has adequate scope to borrow to fund the required infrastructure to support this expanding community. Like most councils in Australia, it is faced with high prices and contractor and skill shortages; however, it has illustrated to the Committee that it is mitigating these and other risks through its strategic risk management process.

The Audit and Risk Committee also reviewed its Terms of Reference during the past year. This process will make sure its activities remain relevant and continue to provide confidence to the community that the council is operating openly and fairly.

With local government elections being held in November 2022, I would like to thank the elected members for considering the committee's recommendations over their term. The Council has had to make hard decisions involving large outlays that will affect many generations to come. They should be congratulated on the leadership displayed during those deliberations.

As we enter a new year, the committee looks forward to welcoming the newly elected council and continuing the relationship to ensure informed and quality decision-making for the benefit of the community. I would also like to thank all committee members for their commitment and input and council staff for the high quality of reports and assistance during the year.

Michele Bennetts Chairperson Audit and Risk Committee This report presents a summary of the Mount Barker District Council Audit and Risk Committee's activities undertaken and recommendations made during the 2021/22 financial year.

BACKGROUND INFORMATION ON THE AUDIT AND RISK COMMITTEE:

Membership and Meetings:

Seven (7) meetings were held 15 July 2021, 21 October 2021, 25 November 2021, 17 February 2022, 21 April 2022, 25 May 2022, 23 June 2022.

Attendance

Michele Bennetts (Independent Chairperson)	7
Pamela Lee (Independent Member)	7
Michelle Hammond (Independent Member)	7
Gary Hughes (Independent Member)	7
Cr Narelle Hardingham	7

Resolutions

Below is a list of resolutions for noting by the Committee or recommendations from the Committee to Council to adopt. All the Committee recommendations were adopted by Council.

PRINCIPAL ISSUES EXAMINED	RESOLUTION	
External Audit	15 July 2021	
	EXTERNAL AUDIT ATTENDANCE LETTER	
	That the Audit and Risk Committee note the report.	
	21 October 2021	
	STATUTORY FINANCIAL STATEMENTS AND EXTERNAL AUDIT	
	FOR THE YEAR ENDING 30 June 2021	
	1. The Financial Statements for the Year Ending 30 June 2021	
	(attachment 1) present fairly the state of affairs of the Council, and be presented to Council for adoption at its meeting on Monday 1 November 2021;	
	2. The Certificate of Auditor Independence be reviewed and signed by the Audit and Risk Committee Presiding Member and Council Chief Executive Officer (as included in attachment 1);	
	3. The External Auditor's Independence Declaration be noted (as included in attachment 1) and;	
	4. The Audit Completion Report and Management Representation Letter (attachments 2 and 3) be noted.	

21 April 2022

APPOINTMENT OF EXTERNAL AUDITOR

That:

- a. Council award contract 2020/102 as Council's External Auditor to Bentleys SA for the five year period Financial year 2022 2026 (inclusive) for the lump sum of \$ 136,768 ex GST; and
- b. authorises the Chief Executive Officer to execute contract documents between Council and Bentleys SA.

Internal Audit

21 October 2021

INTERNAL AUDIT OF GIFTED ASSETS

That the report be noted..

23 June 2022

INTERNAL AUDIT - MEADOWS RECYCLED WATER SUPPLY - AUDIT OF NON-DRINKING WATER CROSS CONNECTIONS - POLICY & PRACTICES

That the Audit and Risk Committee having reviewed the report recommends to Council that the observations and recommendations in the Internal Audit – Meadows Recycled Water Supply – Audit of Non-Drinking Water Cross Connections – Policy and Practices (attachment 1) that have not been actioned are completed by the target dates and that a further report be presented to the Audit and Risk Committee within 6 months on the progress of the eight (8) actions to be completed.

Risk Management & Internal Controls

21 October 2021

STRATEGIC RISKS - REGISTER REVIEW AND UPDATE

That the Audit and Risk Committee note, and recommend to Council that Council note:

- 1. a review was conducted of Strategic Risks (excluding Wastewater and Recycled Water), which included a review of process for identifying, monitoring and reporting;
- 2. a review of Wastewater and Recycled Water Strategic Risks, which includes a review of process for identifying, monitoring and reporting Strategic Risks for Wastewater and Recycled Water is in progress: and
- 3. there are 9 High and 2 Very High strategic risks (excluding Wastewater and Recycled Water) before treatments applied; and

4. reporting will be on a quarterly basis to the Corporate Governance Group and half-yearly to the Committee, and subsequently Council.

CLIMATE CHANGE ADAPTATION GOVERNANCE ASSESSMENT REPORT – PROGRESS UPDATE

That the report be noted.

RESULTS OF COUNCIL'S INTERNAL FINANCIAL CONTROL ASSESSMENT

That the report be noted.

25 November 2021 and 23 June 2022

WHS REPORT

That the report be noted.

25 November 2021

ANNUAL INSURANCE REVIEW

That the report be noted.

23 June 2022

HIGH STRATEGIC RISKS EXCLUDING THE WASTEWATER SERVICE

That the report be noted.

Financial Reporting

21 October 2021

COMPARISON OF ACTUAL TO BUDGET FOR THE YEAR ENDING 30 JUNE 2021

That the Audit and Risk Committee recommends to Council that Council adopts the comparison of actual to budget for the financial year ending 30 June 2021.

INDIRECT DEVELOPER CONTRIBUTIONS & MDPA SEPARATE REATE RELATED REVENUE

That the report be noted

OUTSTANDING SUNDRY DEBTORS

That the report be noted.

25 May 2022

2022/23 DRAFT ANNUAL BUSINESS PLAN, BUDGET AND RATING POLICY

That:

1. The 2022/23 Draft Annual Business Plan, Budget and rating policy includes proposed revenue to be raised from general rates of \$36,137,824 which is an increase of 4.70% which is equal to the annualised Adelaide CPI rate increase to March

2022 plus 3.0% for new development and property improvements compared to the previous financial year. This includes the increase in rates plus growth resulting from new developments and capital improvements.

- 2. The General Rate increase <u>not</u> including the 1% for Financial Sustainability is appropriate for the 2022/23 financial year and should continue to review annually its inclusion and quantum having regard to the Long Term Financial Plan.
- 3. The 2022/23 Draft Annual Business Plan, Budget and Rating Policy (attached) be endorsed for public consultation on the basis that it achieves a balance of financial sustainability and affordability for the community.
- 4. Authorises the Chief Executive Officer to make any necessary changes to the draft 2022/23 Annual Business Plan document arising from this meeting, together with any editorial amendments and finalisation of the document's formatting and graphic design.
- 5. Notwithstanding the terms of Council's Public Consultation Policy (as modified on account of the making of the Public Access and Public Consultation Notice (No 2) 2020), Council determines that a public meeting will be convened for Monday 20 June 2022 to receive public submissions on the draft 2022/23 Annual Business Plan at 6pm as part of its consultation activities.
 - 6. Authorises the Chief Executive Officer to:
 - a. arrange for the holding of such a meeting;
 - b. provide notice to the public of the meeting in such manner and form as he sees fit; and
 - c. cancel the meeting entirely or determine that the meeting be held via electronic means in the event it cannot be accommodated in line with relevant State Government public health/emergency directions, regulations or legislation related to COVID-19.

23 June 2022

BUDGET REVIEW 3

That the report be noted.

25 November 2021

COUNCIL INVESTMENTS AND BORROWINGS

That the report be noted.

Policies

15 July 2021

POLICY AND PROCEDURE FRAMEWORK UPDAET - POLICY REVIEWS AND PROPOSED CHANGES TO TEMPLATES

That Council:

- note the Policy Framework Update and policy review in progress;
- 2. endorse the revised Council Policy Template however consider including an overview that is targeted to the audience e.g. community (attachment 2);
- 3. note the changes to the Council Policy template will also be replicated in Corporate Policy, and Council and Corporate Procedures and Guidelines templates as the documents are reviewed; and
- 4. note that the templates may undergo further minor formatting or content changes as the policy review progresses.

17 February 2022

REVISED WASTEWATER AND RECYCLED WATER POLICIES

That:

- the process to review the various wastewater/recycled water policies is considered to have been thorough and sound;
- 2. the 2014 Wastewater Infrastructure Fees & Augmentation Costs Policy; and the 2015 Recycled Water Sale Policy Non-Residential be revoked; and
- 3. the new Draft Revised Recycled Water Sale Policy Non-Residential; and proposed changes to the Draft Revised Wastewater Infrastructure Fees & Augmentation Charges Policy (both attached) be adopted subject to edits arising from the feedback from the Audit and Risk Committee, to be settled by council staff in liaison with the Committee Chair consistent with the discussion during the meeting.

21 April 2022

NEW POLICY - DRAFT ANNUAL SERVICE CHARGES FOR WASTEWATER POLICY

That the draft Annual Service Charges for Wastewater Policy (attached in the agenda) be adopted.

a.

Wastewater

15 July 2021

WASTEWATER SERVICE DELIVERY REPORT

Confidential Item under Section 90(3)(b)

21 October 21

WASTEWATER UPDATE

That the report be noted

25 November 2021

BUSINESS CASE - 3 WASTEWATER COLLECTION TRUNK MAINS

That the business case for the 3 Wastewater Collection Trunk Mains (attachment 1) be endorsed.

17 February 2022

NAIRNE TOWNSHIP WASTEWATER INFRASTRUCTURE UPGRADE – PRUDENTIAL REPORT

Confidential Report – Section 90(3)(b)

21 April 2022

SEWER MAIN AND INLET PUMP STATION UPDATE

That the report be noted.

UPDATE ON THE IMPLEMENTATION OF THE WASTEWATER SERVICE DELIVERY STUDY

That the report be noted.

STRATEGIC ASSET MANAGEMENT PLAN STATUS

That the report be noted.

25 May 2022

MOUNT BARKER WASTEWATER TREATMENT PLANT UPGRADING STAGE 1

That:

- 1. Council endorses the:
 - key project objectives (attachment 1)
 - business case (attachment 2); and
 - procurement plan (attachment 3).

2. Council notes:

- the Risk Register extract (attachment 4)
- the Sustainability Review Summary Memorandum (attachment 5)
 - the project program with key milestones (attachment 6); and
 - that further recommendations will be provided by the Audit and Risk Committee in due course, including once the prudential report for the project has been prepared and considered.

23 June 2022

REVISED LONG TERM FINANCIAL MODEL FOR WASTEWATER

That the Audit and Risk Committee recommends to Council that:

- 1. The key assumptions, changes, outputs and implications of the revised long term financial model for wastewater as outlined in attachment 1 be noted and subsequently the subject of an information and briefing session for Council members, Audit and Risk Committee members and members of the Strategic Advisory Panel to the CEO, to seek to ensure that this information is considered and understood, including the implications for Council;
- 2. The recommended actions and associated target timing are outlined immediately below:
 - a) The asset management plan for wastewater be updated as a priority with target timing for this to be completed by early 2023 so an improved information base will be available to provide better inputs to the model;
 - A long term recycled water strategy that reflects environmental and other key Council objectives be prepared as a priority with target timing for this to be completed by early 2023 to replace the current interim strategy and inform capital investment decision making and the submitting of applications for grant funding;
 - c) Establish what is the lowest cost disposal path for treated wastewater from the Mount Barker wastewater treatment plant that meets regulatory requirements with target timing for this to be completed by early November 2022 for the purpose of determining the charge for wastewater customers.
- 3. Given the major capital investment that is proposed over the next 4 years in the Council owned and operated wastewater service, the long term financial model for wastewater now be reviewed every 6 months and following each review, a summary be provided to the Audit and Risk Committee to consider the provision of recommendations to a subsequent council meeting.
- 4. The terms of reference for the Audit and Risk Committee (1.11.2) be amended to reflect that the Committee shall

review the long term financial modelling for wastewater and associated assumptions every 6 months, not annually.

5. Given the latest information now available via the long term financial model for wastewater, that information on the review and updating of the council Long Term Financial Plan be progressed as a priority so as to achieve the target timing of consideration by the Audit and Risk Committee in October 2022.

15 July 2021

HAMPDEN ROAD TO WASTEWATER TREATMENT PLAN SEWER MAIN AND INLET PUMP STATION PROJECT UPDATE

That the report be noted.

MAJOR INFRASTRUCTURE PROJECTS

23 June 2022

REGIONAL AQUATIC AND LEISURE CENTRE – PROJECT INTRODUCTION AND OVERVIEW

Note the content of the powerpoint slides on the Regional Aquatic and Leisure Centre Project and that further agenda items on this project will be provided to the Committee in due course.

Other

21 October 2021

AUDIT AND RISK COMMITTEE ANNUAL REPORT

- Authorise the Deputy CEO/General Manager Governance in liaison with the Committee Chairperson to make any minor amendments to the attached draft Audit and Risk Committee Annual Report 2020/2021 that the Committee identifies and to then finalise the document; and
- 2. Recommend to council that:
 - a) the Audit and Risk Committee's Annual Report for 2020/21 be adopted; and
 - b) the Audit and Risk Committee Chairperson provide a short presentation on the annual report at a forthcoming Council meeting or an informal gathering of council members.

CAPITAL WORKS PROGRAM 2020/21

That the report be noted.

REVALUATION OF ASSETS IN 2020/21

That the report be noted.

25 November 2021

REVIEW OF AUDIT AND RISK COMMITTEE'S TERMS OF REFERENCE

That the audit and risk committee recommends to council that council endorse the revised terms of reference for the audit and risk committee (attached) as amended by the committee

AUDIT AND RISK COMMITTEE WORK PLAN AND MEETING SCHEDULE 2022

That:

 the Audit and Risk Committee meet on the following dates in 2022 noting the meeting dates are subject to change, including if an additional meeting is required, noting a trial time of 5.30pm for one meeting to facilitate public attendance:

17 February 2022	start 5.30pm (one-off trial)
21 April 2022	start 8.00am
16 June 2022	start 8.00am
18 August 2022	start 8.00am
20 October 2022	start 8.00am
17 November 2022	start 8.00am

2. The draft work plan for the Audit and Risk Committee for 2022 (attached) be adopted, noting the meeting dates and schedule are subject to change, including if an additional meeting is required.

25 May 2022

REVISED AUDIT AND RISK COMMITTEE WORK PLAN AND MEETING SCHEDULE 2022

That:

- 1. the draft Revised Work Plan for the Audit and Risk Committee for the remainder of 2022 (attachment 2) be adopted with the inclusion of budget reviews, noting the meeting dates and schedule are subject to change, including if an additional meeting is required; and
- 2. the Audit and Risk Committee meet on the following dates for the remainder of 2022 noting the meeting dates are subject to change, including if an additional meeting is required:

23 June 2022 Start 8.00am (was 16 June)

18 August 2022 Start 8.00am 20 October 2022 Start 8.00am 17 November 2022 Start 8.00am Members of the Audit and Risk Committee also participated in and contributed to discussion at Informal Gatherings of Council Members on key strategic projects aligned with the Committee terms of reference. This included service delivery options for wastewater/recycled water, and the option of a wastewater subsidiary.

Committee meetings are open to the public and were normally held in the Council Chambers and via Zoom during restrictions as a result of Covid-19. One meeting was held at the Pavilion at Council's Environmental Services Centre.

Committee meeting agendas and minutes are all publicly available via the Council's website, as is the Committee Terms of Reference (as revised).

The Committee adopted an annual work plan which is attached to this report.

Audit and Risk Committee Evaluation for 2021/22

The Committee undertook a self assessment of its Terms of Reference and its own performance of these. This self-assessment was undertaken in consultation with all committee members and took account of factors such as:

- the Committee's work program;
- the Committee's operating environment;
- the stage of maturity of the Committee
- Council's strategic directions;
- Council's risk and control environment;
- Current and emerging trends and factors;
- the outcomes of previous self-assessments

The Committee's comments and recommendations are summarised in the following table.

The self assessment responses are very positive. There are a number of constructive suggestions for improvement and these will all be considered.

AUDIT AND RISK COMMITTEE SELF ASSESSMENT SURVEY FOR THE YEAR 2021/22

CONSOLIDATED LIST OF SURVEY RESULTS

			Pl	lease tick				
		Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree	Comments	Training Required
1	The Chair is respected and regarded as an effective leader			✓	>	~ ~ ~	Michele is an excellent Chair; well prepared for each meeting and excellent knowledge of the Industry and contemporary issues. Fantastic chair, well run meetings where everyone has every opportunity to participate.	
2	Members of the Audit and Risk Committee understand their role and responsibilities				y	> >		
3	There is an appropriate mix of independent and Council Members				✓	>	Current membership is a complementary balance of member skills and experience Given the A&R committee is an independent advisor to Council – there is no need for more than 1 Council member to be on the committee – any more would reduce the independence of the committee	

			Pl	ease tick				
		Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree	Comments	Training Required
4	Members of the Committee believe there is a good balance of expertise and experience in its membership				~ ~	~ ~ ~	Broad range of skills & experiences within committee members which contribute to constructive discussion and considered advice.	
5	The Committee is effective and adds value to the organisation				~ ~	~ ~ ~	The committee through prudent recommendations helps council and councillors consider risk matters	
6	The Committee works effectively together and has a high level of respect and trust for each other				*	✓ ✓	Very high level of respect shown within committee	
7	Committee members show interest and concern by asking appropriate questions				~	* * *		
8	There is adequate training available. What additional training would you suggest?			~ ~	~ ~	✓	We have had several workshops. I don't think specific training has been offered but don't consider there is any necessary. I consider the inclusion of the A&R Committee to informal briefings on relevant topics a form of training which is	Possibly. Recommended for committee members to optimise committee

			Pl	ease tick				
		Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree	Comments	Training Required
							highly effective Given that members to my knowledge haven't attended training, it may be worth revisiting this. I.e. skills analysis to determine any gaps. Best practice Probity reporting and requirements.	review of probity reports.
9	There is a general understanding of the Council, Local Government sector and external environment impacting Council				>	~ ~ ~	There is enough members with an adequate understanding however for non local government/government, introduction to local government may be helpful. Mix of committee members with a range of experience within private, public and local government sectors.	
10	There is a good understanding of the major influences on council including significant growth				y	~ ~ ~	Staff keep the Committee abreast of significant influences. Reports from council staff and discussions have informed members of this on an ongoing basis.	
11	There is a good understanding of the				✓ ✓	~ ~ ~	The Committee has received much information about this complex topic.	

			Pl	ease tick				
		Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree	Comments	Training Required
	major influences on council including wastewater/recycled water service						Much appreciated. Reports from council staff and discussions have informed members of this on an ongoing basis.	
12	The meetings are conducted in an appropriate manner, frequency and length				✓ ✓	~ ~ ~	Generally meetings are set to provide adequate time to review and discuss issues.	
13	The agenda papers are appropriate and timely				>	~ ~	Agendas are also available within an appropriate time to adequately review all reports.	
14	Outstanding actions are followed up				>	~ ~		
15	There is an understanding of financial indicators (and targets for these) being used to assess the Council's performance				✓ ✓	~ ~ ~		
16	The Committee is aware of Council's very high and high strategic risks				~ ~	~ ~ ~	Review of strategic risks occurs and officers regularly provide an update of any emerging issues.	

			Pl	ease tick				
		Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree	Comments	Training Required
17	The Committee contributes to the Annual Business Plan process within the appropriate timeframe				>	~ ~	The committee is now reviewing the annual business plan prior to public consultation. Committee is presented with the process and is able to ask questions of the administration regarding the process. Committee reviews, queries and provides feedback on the ABP.	
18	The Committee's operations were objective and independent					> > >		
19	The Committee has access to appropriate Council information and resources				✓	> > >		
20	There is a good working relationship with Council Members			✓ ✓		✓ ✓ ✓	The Committee has mutual respect and a strong working relationship with the Elected member on the Committee. Unable to comment on the other Council Members. Current council member representative works well with the committee.	

			Pl	ease tick				
		Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree	Comments	Training Required
21	There is a good working relationship with Council officers				>	~ ~	Officers are respectful and communicate well with the committee. Very productive working relationship.	
22	The work program is relevant and appropriate				✓ ✓	~ ~ ~	Getting the appropriate balance between the Committee's regular annual program and major project. Less routine and more strategic Very busy.	
23	Members believe the Committee is effective in providing advice and recommendations to Council which contribute to the effective operation of the Council.				✓ ✓	✓ ✓ ✓	Committee takes care in its consideration, discussion, questioning, clarifying reports and crafting recommendations.	

			Pl	lease tick				
		Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree	Comments	Training Required
24	There is benefit in the committee members continuing to participate with council members in informal gatherings on key topics				<u> </u>		Informal gatherings not only provide the committee with information to assist in the recommendations they make, but to also understand the adequacy of the information provided to council in their decision making process. It allows the ARC to better understand the challenges and concerns facing council members and assists the ARC in better focusing information flow regarding risk. Adds to the Committee's understanding of the context and elected members' perspectives and any concerns. Opportunity to understanding broader perspective. Efficient for the administration to provide/arrange relevant briefings for combined elected members and committee. i.e. understand not all briefings are relevant for the Committee. Absolutely, I think this has been extremely helpful and contributed to more informed outcomes.	

			Pl	lease tick				
		Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree	Comments	Training Required
25	There is effective communication from council officers out of session to keep committee members informed			✓	~	y y y	Staff are very strong in this area. This is offered and understood to be available if required	
26	The frequency the Committee considers its own performance is appropriate				~ ~	~ ~ ~		
27	Where would you like to see the Audit and Risk Committee adding value in the future?						The Committee can and will add value to any issue that the CEO would like advice or input on. Strategic risks and strategic projects. The ARC has a broad skill base from both within the local government sector and business sector, consequently the ARC could provide more strategic support if	Any new or refresher training offered by LGA for Audit and Risk committees; or relevant to areas the Committee
							required. Appropriate to add any new major projects and any major issues as they arise aligned to the Committee's scope, independence and expertise.	considers / is asked to consider.

Audit & Risk Committee Newtring Date	REVISED Audit & Risk Committee Draft Work Plan - January - December 2	2022 February	April	May	June	August	October	November
1.1 Floriest Externers 1.1.1 Review Statutory Financial Statements 1.1.1 Comparison of Actual to Budget for Year Ending 30 June 2022 1.1.1 Review Deformance of Investments and Borrowings 1.1.2 Outstanding both Receivables 1.1.3 Outstanding both Receivables 1.1.4 Outstanding both Receivables 1.1.5 Outstanding both Receivables 1.1.6 Outstanding both Receivables 1.1.7 Outstanding both Receivables 1.1.8 Review Of Insurances 1.1.9 Internal Controls Insurances 1.1.1 Review of Insurances 1.1.2 Internal Controls Insurances 1.1.3 Risk Management Risk Register 1.1.4 Review policies for public officer to confidentially raise concerns 1.1.5 Internal Madit 1.1.6 Risk Risk Register 1.1.6 Risk Risk Register 1.1.7 Review Management Risk Register 1.1.8 Risk Management Risk Register 1.1.9 Risk Risk Register 1.1.1 Review Management Risk Register 1.1.2 Review Risk Register Risk Regis	Audit & Risk Committee Meeting	g Dates 17/02/2022	21/04/2022	25/05/2022	23/06/2022	18/08/2022	20/10/2022	17/11/2022
1.1.1 Review Statutory Financial Statements 1.1.1 Comparison of Actual to New Journal Separate Rates 1.1.1 Comparison of Actual to New Journal Separate Rates 1.1.2 Outstanding Durkl Secrebidal Separate Rates 1.1.3 Outstanding Durkl Secrebidal Separate Rates 1.1.3 Outstanding Durkl Secrebidal Separate Rates 1.1.4 Review Controls free Work, processes, systems review 1.1.5 Internal Controls 1.1.6 Internal Controls 1.1.7 Internal Controls free Work, processes, systems review 1.1.8 Internal Controls free Work, processes, systems review 1.1.9 Review Controls free Work, processes, systems review 1.1.1 Review Controls free Work, processes and systems 1.1.1 Work Health Safety Update 1.1.1 Review Controls free Work, processes and systems 1.1.2 Review Regional Risk Action Plan 1.1.3 Fign Risk Management 1.1.4 Public Interest Disclosure 1.1.5 Internal Controls 1.1.6 Review Regional Risk Action Plan 1.1.7 Review One Actual Review Regional Risk Action Plan 1.1.8 Review Regional Risk Action Plan 1.1.9 Monitor and review internal Audit and processes in context of 1.5.1 1.1.9 Monitor and review internal Audit and processes in context of 1.5.1 1.2.1 Review One of review internal Audit and processes in context of 1.5.1 1.2.1 Review One of Public Internal Audit and processes in context of 1.5.1 1.2.2 Monitor and review internal Audit and processes in context of 1.5.1 1.3.4 Review one of review internal Audit and processes in context of 1.5.1 1.3.5 Receives and review internal Audit and processes in context of 1.5.1 1.3.6 Review One of Annual Business Plan 1.3.7 Review One of Annual Business Plan 1.3.8 Values and Commendation and external audit plan 1.3.1 Review One of Annual Business Plan 1.3.1 Review One of Annual Business Plan 1.3.2 Values and Review Internal Audit and processes in context of Internal Audit and proces	Recommendations to Council Meetin	g Dates 7/03/2022	2/05/2022	6/06/2022	4/07/2022	5/09/2022	7/11/2022	5/12/2022
1.1.1 Developer Contributions and Separate Rates 1.1.1 Review Performance of Investments and Borrowings 1.1.1 Review Performance of Investments and Borrowings 1.1.2 Review Of Controls of The Separate Rates 1.1.3 Review Consistency of Financial Policies & Procedures 1.1.3 Review Consistency of Financial Policies & Procedures 1.1.4 Review Consistency of Financial Policies & Procedures 1.1.5 Internal Controls framework, processes, systems review 1.1.6 Review Controls framework, processes, systems review 1.1.7 Review of Policy Financial Policies & Procedures 1.1.8 Review of Policy Financial Policies & Procedures 1.1.9 Work Health Safety Update 1.1.9 Work Health Safety Update 1.1.9 Update Financial Policies of Financial Policies & Processes and Systems 1.1.1 Review Policies Financial Policies & Processes and Systems 1.1.2 Review Regional Risk Action Plan 1.1.3 Review Regional Risk Action Plan 1.1.4 Review policies for public officers to confidentially raise concerns 1.1.5 Internal Audit Policies Financial Policies & Processes in context of 1.5.1 1.5 Review the Internal Audit Program 1.5 Internal Audit Program 1.5 Internal Audit Review Policies of Policies Financial Policies Fin	1.1 Financial Reporting							
1.1.1 Developer Contributions and Separate Rates 1.1.2 Quitanding Debt Receivables 1.1.3 Quitanding Debt Receivables 1.1.3 Quitanding Debt Receivables 1.1.4 Review Consistency of Financial Politics & Procedures 1.1.5 Review Consistency of Financial Politics & Procedures 1.1.6 Internal Controls 1.1.1 Review Controls framework, processes, systems review 1.1.2 Review Controls framework, processes and systems 1.1.3 Review Controls framework, processes and systems 1.1.4 Review Done For public Inference to confidentially raise concerns 1.1.5 Review Controls framework Program 1.1.6 Review Controls framework Program 1.1.7 Review Controls framework Program Review Gramman Framework Review Controls framework Review Gramman	1.1.1 Review Statutory Financial Statements							
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Note: Timing for some matters is not yet known and will be dependent upon other circumstances e.g. timing of receipt of prudential reports



2021-22 ANNUAL REPORT





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1

ABOUT AHRWMA

The Adelaide Hills Region
Waste Management Authority
(the Authority) is a Local
Government Regional Subsidiary
established by its Constituent
Councils - Adelaide Hills Council,
Alexandrina Council, Mount
Barker District Council and
Rural City of Murray Bridge.

Waste management and recycling services for local ratepayers, residents and visitors is a key Local Government function.
The Constituent Councils resolved to work together via the Authority to coordinate waste management and recycling within the region.

The Authority undertakes landfill operations, resource recovery centre management, hook-lift truck transport services and mobile concrete crushing for the benefit of its Constituent Councils. The Authority provides an avenue for Constituent Councils to be represented in relevant forums and provides technical waste and resource management advice to Constituent Councils when required, along with coordinated education services to Constituent Council communities.

The Authority recently completed a review of its Charter and in accordance with the revised Charter established a new five-member Board with an independent Chair. The first meeting of the new Board was held on 16th June 2022.

The Authority continues to focus on optimising and evaluating waste and recycling services throughout the region to determine where it can add value to Constituent Councils by applying a resource sharing model.

AHRWMA CONSTITUENT COUNCILS MAP





REPORTFROM THE CHAIR



Firstly, I would like to thank our Constituent Councils for their continuing support throughout the year, and particularly for their involvement and input during of the charter review process.

I wish to acknowledge the ongoing commitment that the Authority's Executive Officer, Leah Maxwell, and Board Members hold in striving to achieve the best outcomes for the Authority and its Constituent Councils. I am pleased to have seen the increasing efficiency of our operation at the Brinkley landfill site. Our staff have demonstrated their commitment by achieving higher compaction rates through improved practices.

The Authority continues to focus on improved governance and risk management across all areas of operation while assisting its Constituent Councils in delivering efficient and effective waste and resource management services. Beyond these core services the Authority maintains a productive engagement with the wider industry where it continues to represent its Constituent Councils in relevant forums.

The 2021/22 period has been yet another challenging, and successful year for the Authority:

- The Authority has continued to successfully navigate the COVID-19 pandemic, ensuring that all operations were maintained and has also assisted Local Government in coordinating its waste sector response to the pandemic.
- Continued assistance to Constituent Councils with managing the impacts of the China Sword Policy and recycling services.
- Commenced a new contract with the Mount Barker
 District Council for the provision of hook-lift bins
 at the Windmill Hill Transfer Station and transport of
 waste streams off site for processing.
- In line with the Asset Management Plan purchased three new hook-lift bins fitted with individual roll-back tarping systems and carried out a tender process for the replacement of the backhoe loader utilised at the Heathfield Resource Recovery Centre, with the replacement machine scheduled for delivery in September 2022.
- Authority staff continue to navigate changing EPA
 Legislation and ensure systems are in place to meet
 requirements, such as Mass Balance Reporting. As
 Federal legislation continues to evolve in response
 to both external and international challenges, I am
 confident that our organisation will continue to
 respond to these changing conditions appropriately.
- The Authority continues to build a resilient team to ensure we can manage operational needs, meet legislative requirements and the needs of Constituent Councils, while remaining focussed on the delivery of an efficient and timely service to ratepayers and non-constituent councils.

Following the charter review process being finalised, the new Board structure came into effect June 2022, and the previous Board was dissolved. I wish to thank all members of this Board, both current and past, for their support of and commitment to the Authority over many years. Finally, on behalf of this outgoing Board I wish to congratulate the members and Chair of the new Board appointed under the new Charter. We wish them, and all involved with the Authority, continued success in serving their communities in this often-underrated role.

CR HARRY SEAGER

Chair



(3)

STRATEGIC DIRECTION

THE VISION

"Sustainable Waste
Management through
Shared Services for the
communities of Adelaide
Hills, Alexandrina, Mt Barker
and Murray Bridge"



THE MISSION

- To meet resource recovery targets across the region where economically and environmentally justified.
- To continue to develop and manage the Authority's landfill as an EPA compliant regional landfill, that provides the most cost-effective disposal option for Constituent Councils and commercial customers.
- To educate the regional community on responsible waste choices that enhance and maintain their environment.

THE OBJECTIVES

The Authority's vision and mission will be achieved through five key objectives:

- 1. To take a leadership role in resource recovery and community education.
- 2. Responsibly develop and manage the Authority's landfill to be a model regional landfill meeting all legislative requirements and operating benchmarks.
- **3.** Financial sustainability in waste services for Constituent Councils by pursuing a shared services model.
- Advocate, research and promote best practice waste management and actively represent Constituent Councils in all forums.
- **5.** A fully compliant regional subsidiary that meets the highest standards in governance, financial and human resource management.

4

GOVERNANCE

BOARD

The Authority is administered by a Board in accordance with the *Local Government Act* (1999) and the Authority's Charter.

During 2021/22 the Board consisted of eight Members, being one Elected Member appointed by each Constituent Council and one employee appointed by each Constituent Council. Each Constituent Council also appoints a Deputy Board Member. The Chairperson and Deputy Chairperson of the Board were elected by ballot of the whole Board from those Board Members who are Elected Members. This Board held six meeting during the 2021/22 financial year.

The Authority undertook a review of its Charter and with the introduction of the Authority's revised Charter a new Board was established in June 2022, consisting of five members appointed by the Constituent Councils, including an Independent Chair.

The Board is responsible for managing all activities of the Authority, ensuring that the Authority acts in accordance with its Charter. The Board's responsibilities include development of strategic and business directions and strategies aimed at improving the business of the Authority. The Board appoints an Executive Officer responsible for implementing the decisions made by the Board and managing the day-to-day operations of the Authority.

2021/22 BOARD MEMBERS

RURAL CITY OF MURRAY BRIDGE

Heather Barclay

General Manager Assets & Infrastructure

Cr Fred Toogood

Sue Reynolds

Manager City Assets, Deputy Board Member

MOUNT BARKER DISTRICT COUNCIL

Greg Parker

Executive Officer to the Summit Sport and Recreation Park Board

Cr Harry Seager

Chairperson

Cr Simon Westwood

Deputy Board Member

ALEXANDRINA COUNCIL

Elizabeth Williams

General Manager Resources

Cr Mike Farrier

Cr John Carter

Deputy Board Member

ADELAIDE HILLS COUNCIL

Marc Salver

Executive and Strategic Policy Planner (resigned April 2022)

Cr Ian Bailey

Deputy Chairperson

2021/22 BOARD MEMBERS

The new Board commenced June 2022.



CR HARRY SEAGER Chair Attended 5 of 6



CR IAN BAILEY Deputy Chair Attended 5 of 6



CR MIKE FARRIER
Attended 5 of 6



CR FRED TOOGOOD
Attended 3 of 6



CR SIMON WESTWOODDeputy Member



CR JOHN CARTERDeputy Member



HEATHER BARCLAY
General Manager
Assets & Infrastructure
Attended 4 of 6



GREG PARKER
General Manager
Community Services
Attended 6 of 6



MARC SALVER
Director Development
& Regulatory Services
Attended 3 of 5



ELIZABETH WILLIAMS
General Manager
Resources
Attended 4 of 6



SUE REYNOLDS
Deputy Member
Manager City Assets
Attended 1 of 1

AUDIT COMMITTEE

In accordance with the *Local Government Act* (1999) the Authority has an Audit Committee.

The principal objective of the Audit Committee is to add value to and improve the Authority's operations, by assisting the Board to meet its legislative and probity requirements as required by the *Local Government Act* (1999) and other relevant legislation, standards and codes. During 2021/22 the Audit Committee comprised of two Board Members as determined by resolution of the Board and one Independent Member, who is also the Chair:

INDEPENDENT MEMBER:

Peter Brass

Attended 5 of 5 meetings

BOARD MEMBERS:

Greg Parker

Mount Barker District Council
Attended 5 of 5 meetings

Elizabeth Williams

Alexandrina Council
Attended 4 of 5 meetings

The Audit
Committee meets as
required and at least once
every four months, prior to
Board Meetings. The Audit
Committee held 5 meetings
during the 2021/22
financial year.





5

2021/22

ACHIEVEMENTS

- Continued to navigate COVID-19 lockdowns and restrictions successfully, ensuring essential waste services were maintained. The Authority's Executive Officer has also assisted the LGA in coordinating its waste sector response to the pandemic.
- Fees and charges have been reviewed and updated, considering the waste disposal levy increases for the period.
- A tender process was carried out for the changeover of the backhoe utilised at the Heathfield Resource Recovery Facility. Despite the order being placed with the successful tenderer in May, due to global market impacts, the machine is not expected to be received until September 2022.
- The mattress stockpile at the Brinkley Landfill was processed, of which approximately 2,100 mattresses were processed in August 2021. This generated 26.56 tonnes of steel for recycling and 38.96 tonnes of flock returned to landfill.
- Overall, 57.7 tonnes of steel were recovered from the landfill during the 2021/22 financial year, generating \$19,870 in revenue when combining the recovered EPA levy with the income from scrap metal recyclers.
- A compaction rate of 0.81t/m3 was achieved at the Brinkley Landfill across Cells 7 and Cell 8/9 for the 2021/22 financial year. While this reflects a drop in compaction on the previous financial year of 0.03t/m3 this is still a positive compaction rate result, considering the volume of waste received into cell 8/9 increased by almost 30% on the previous financial year and 80% of this increase was hard waste which is challenging to compact. The combined compaction rate still exceeded the long running target of 0.8 t/m3.
- The receival of waste into Cell 7
 was put on hold for much of
 the 2021/22 financial year as a
 landfill management strategy,
 to ensure adequate levels and
 filling rates across the site.
- 1,280 cubic metres of mulch was produced at the Brinkley RRC.
- 4,024 tonnes of concrete were crushed to produce rubble at the Brinkley RRC. This material was tested with the results categorising the material as waste fill suitable for re-use. An additional 100 tonnes of material were reduced in size using the pulveriser.





- A grant application was submitted to GISA for the acquisition of a waste grapple that can be fitted to the wheel loader to assist with the handling and removal of various waste streams (mattresses, tyres, steel) from the landfill. This application was successful, the order was placed in May 2022 with the grapple arriving in August 2022.
- 8,480m3 of mulch was produced at the Heathfield RRC over four individual processing campaigns.
- The polystyrene melt machine that was installed at the Heathfield RRC in December 2020 is operating 4-5 times per week and produced approximately 480 melted poly blocks with a total weight of roughly 4.25 tonnes. This product is then sold to be reused in the manufacture of other products made of plastic (ie picture frames).
- A landfill gas feasibility study is being undertaken by an external body. This is being completed following the EPA's review of the phyto-cap landfill capping design that was drafted and submitted to the EPA for review and approval. This will provide valuable insight into the preferred type of landfill cap for our site while managing landfill gas.
- Despite several capital items being scheduled for renewal during the 2021/22 financial year (landfill compactor, excavator, E/O vehicle) these were not achieved due to impacts relating to COVID-19.





MAJOR PURCHASES

- 10 hook-lift bins with tarps
 - Waste Grapple
 - Replacement backhoe, (machine to be delivered September 2022)

COMPLIANCE

- The Authority's revised Charter was gazetted 9th June 2022.
 The new board met for the first time on the 16th of June 2022.
- The charter review also included a review of the equity interest calculation methodology and this has been reflected in a 2021/22 CCI schedule.
- The WHS system implementation continued during 2021/22, to formalise WHS requirements and to continually improve WHS.
- A Work Health Safety and Return to Work Plan has been developed, approved and implemented.

- The Authority continues to achieve a high-level of EPA compliance by meeting Solid Waste Levy and Mass Balance Legislation.
- A Competitive Neutrality review was conducted and the report adopted by the Board.
- The Authority continues to review and develop a suite of policies and procedures. This suite supports the Authority's commitment to minimise risk. Among the documents implemented during the year include a reviewed Risk Management Framework, reviewed Procurement Procedure and new Board Member Code of Conduct.
- A Regional Waste and Resource Recovery plan has been drafted.





VALUE ADD, RESOURCE SHARING AND RESOURCE RECOVERY CENTRES

- Free greens days have been held across the RRCs on behalf of Constituent Councils.
- Hook-lift waste and recycling transport services continue to be provided across the region.
- Through the "Paintback" scheme, 7,675kgs of paint and related product were recovered through the Brinkley RRC and 38,189kgs of paint and related product were recovered through the Heathfield RRC.
- The Heathfield RRC also recovered 87,891kgs of hazardous waste via the on-site "Household Hazardous Waste and Chemical Drop-off Facility" for processing. This is an increase of more than 27% on the previous year.
- The Heathfield RRC received an upgrade to the mulch, waste soil and waste concrete bay area with funding provided by the Adelaide Hills Council.
- The Authority submitted and was awarded the tender to undertake the hook-lift transport services for the Mount Barker District Council. An agreement was established with Mount Barker and the service commenced.
- Positive working relationships have been maintained with Constituent Councils, commercial and non-member local government customers.
- Assistance has continued to be provided to Constituent Councils regarding the recycling market changes resulting from the China Sword Policy and the Authority has ensured Constituent Council representation across all forums.
- The Authority has continued to participate in a high-level education working group assisting Green Industries SA with the implementation of a state-wide education program titled "Which Bin".
- The Authority has assisted with a joint hard waste tender between Murray Bridge and Mount Barker Councils.

FINANCES

- The audited financials have been completed for the 2021/22 financial year and are attached.
- The year to 30 June 2022 ended with the Authority achieving a total surplus of \$384K compared to a third quarter budget review of net surplus \$102K.
- The Brinkley RRC finished the financial year in line with the budgeted target of a net loss of \$34,000. Processing of material on site occurred in 2021/22 as planned.
- The Heathfield site finished the year with a net loss of \$65,302, compared to a budgeted net loss of \$50,000, a negative variance of \$15,302.
- The Authority will continue to monitor the Resource Recover Centre budgets and adjust operations where required, aiming to minimise the losses across the site. It is recognised that the sites are operated for community benefit and we aim to recover costs at the sites and work towards a break-even position, without significantly increasing user fees.





6

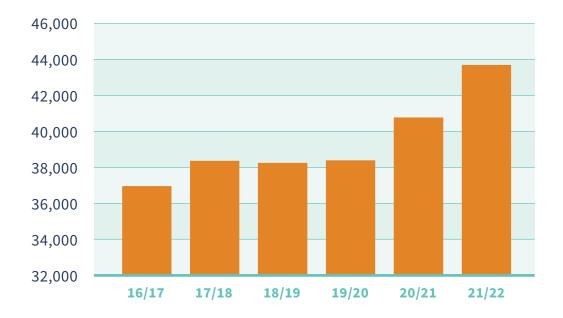
LANDFILL OPERATIONS

BRINKLEY LANDFILL STATISTICS

Waste disposed to landfill increased by 2,866 tonnes in the 2021/22 financial year. Waste tonnes to landfill increased across all sectors.

Constituent Council tonnes increased by 2,516 tonnes, other Local Government increased by 345 tonnes and commercial tonnes increased by 5 tonnes. This increase in waste disposal may be a result of COVID-19 implications along with growth across the regions serviced by the landfill.

WASTE TONNES TO LANDFILL







REVENUE

Landfill gross revenue increased in 2021/22 due to increasing tonnes and an increase in the Solid Waste Disposal Levy.

The Authority is required to pay the Solid Waste Disposal Levy for every tonne of waste disposed to landfill and therefore collects the levy from Constituent Councils and landfill customers as part of the landfill gate fees.

In 2021/22 the levy increased from \$71.50 to \$74.50 for non-metropolitan waste and from \$143.00 to \$149.00 for metropolitan waste.

LANDFILL GROSS REVENUE



FINANCIAL INDICATORS

The Authority adopted financial indicators for 2021/22 financial year which are outlined in the table below.

	Budget	Actual	Short Term Adopted Target
Operating Surplus Ratio	6%	5%	>0%
Net Financial Liabilities Ratio	38%	13%	70%
Asset Renewal Funding Ratio	97%	0%	100%



RESOURCE RECOVERY

CENTRE OPERATIONS

The Authority manages two Resource Recovery Centres (RRCs) on behalf of its Constituent Councils. These sites are the Heathfield RRC, which serves the Adelaide Hills Council area with an approximate population of 40,000 people and the Brinkley RRC, which serves the Rural City of Murray Bridge area with an approximate population of 22,000 people.

SITE USAGE

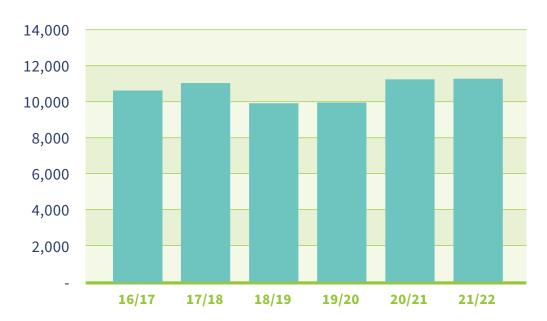
Both facilities have shown strong customer growth since the Authority commenced operations. The Heathfield customer numbers have increased over previous years, which is likely a result of increased services, such as the chemical drop off, fire waste disposal and free green organics days. This trend remained steady during 2021/22. The Brinkley RRC customer patronage also remained steady during 2021/22.



HEATHFIELD RRC TRANSACTIONS



BRINKLEY RRC TRANSACTIONS







collects asbestos,
Drummuster containers
and tyres across our
RRCs for recycling or
appropriate disposal at
licenced facilities.

TONNES TO LANDFILL

The tonnes of waste disposed to landfill from the Brinkley RRC have increased for 2021/22. All material which can be reused, reprocessed, or recycled is removed from the waste stream prior to transportation to landfill. For example, green organics are chipped on site and sold as mulch and construction and demolition material is stored for crushing and reuse.

RESOURCE RECOVERY SITES WASTE TONNES TO LANDFILL

	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22
Heathfield	1,840	1,562	1,533	1,719	1,760	1,940
Brinkley	1,818	1,719	1,623	1,138	1,041	1,137



(8)

2021/22 ANNUAL

BUSINESS PLAN

RESPONSES TO THE 2021/22 ANNUAL BUSINESS PLAN, PERFORMANCE TARGETS AND MEASURES



- Embrace the waste hierarchy and circular economy principles the Authority will aim to assist and positively influence the recycling markets as much as possible via its operations and services.
- Represent Constituent Councils in the waste and resource recovery sector.

The Authority has continued to represent Constituent Councils in the waste and resource recovery sector while embracing the waste hierarchy and circular economy principals via its operations and services.

3 Finalise the charter review.

The charter review was finalised, gazetted and a new Board established, including an Independent Chair.

Develop a regional waste and resources management plan.

A regional waste and resources management plan was drafted and circulated to the Board.

5 Finalise the 10-year Strategic Plan.

The 10-year Strategic Plan is not yet finalised as this was delayed due to a new Board being established. A strategic planning workshop has been undertaken with the new Board. The reviewed capping and closure plan for Cell 6 has been delayed pending the findings and recommendations from the Landfill Gas feasibility study which is underway.

6 Implement staged capping and closure of Brinkley landfill cells in accordance with capping and closure plan.

Cell 7 is receiving "solid inert" waste in line with directions from the EPA, while all putrescible waste is deposited in cell 8/9.

- Continue to manage the Brinkley Landfill site and cell construction to maintain adequate airspace for waste disposal needs.
- Manage the Brinkley Landfill as a compliant facility.

The final stage of cell 8/9 is currently being excavated, this process also generates "daily cover" required for landfill compliance and operating cost minimisation. The completion of this final stage is scheduled for the 2022/23 financial year.

Establish the landfill to be a model and leading-edge regional facility. Utilise the landfill and transfer stations as educational tools where possible.

The landfill continues to operate and evolve in line with best-practise filling techniques utilising industry leading plant and equipment.

Continue to establish itself as an expert in the field of waste and resource management and act as an information source for Constituent Councils and their communities.

The Authority continues to provide up-to-date waste and resource management industry advice and information to its Constituent Councils by regularly attending/participating in industry focussed forums.

Continue to implement media and advertising programs aiming to increase education across the region.

Filming was carried out at the Brinkley Landfill site in June 2021 at the request of Adelaide Hills Council to be uploaded and featured on their website as an educational tool.

In conjunction with Constituent Councils continue services across Constituent Councils via the Strategic Resource Recovery Coordinator role and implement an additional shared resource across the Members that require this service.

The Constituent Councils decided to discontinue the Strategic Resource Recovery Coordinator role. A new Authority position is proposed for 2022/23.

Continue to explore options to coordinate
Constituent Council waste services where cost
savings can be identified and progressively
implement approved shared services
across Constituent Councils.

A combined "Hard Waste Collection Service" tender has been prepared on behalf of two Constituent Councils.

Maintain quarterly meetings with key senior staff from each of the Constituent Councils to consider Constituent Council priorities.

Quarterly meetings with key senior staff from Constituent Councils were difficult to complete due to COVID-19 impacts however communication lines remained open.

Maintain and conduct at least two catch up meetings between Constituent Council CEO's and the Authority EO.

The EO met with CEOs as required and presented to Constituent Councils at Councils discretion.

Continue to provide quarterly key outcomes summary to Constituent Councils, following Board Meetings.

Quarterly key outcomes were provided to Constituent Councils following Board meetings.

Continue to operate the Resource Recovery
Centres efficiently, with a focus on resource
recovery, waste hierarchy and cost effectiveness.

The Resource Recovery Centres continue to operate efficiently and effectively with a focus on maximising resource recovery wherever possible.

- 18 Review and update WHS policies and systems.
- Work with the LGA Mutual Liability Scheme to ensure the Authority is meeting requirements.

WHS policies and procedures have continued to be reviewed and implemented where required, along with some new systems and processes with a focus on continual improvement, while working with the guidance of the LGA Mutual Liability Scheme to ensure the Authority is meeting its requirements.

20 Undertake a customer and charging review.

A review of customers and relevant charges was undertaken to ensure relevant discounts were being applied appropriately and accordingly.

Work with Constituent Councils to consider upcoming opportunities for kerbside collection and recycling contracts – particularly across Mount Barker and Murray Bridge Councils.

See 13 response.

9

ORGANISATION CHART







Adelaide Hills Region Waste Management Authority General Purpose Financial Reports

for the year ended 30 June 2022

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Adelaide Hills Region Waste Management Authority Annual Financial Statements for the year ended 30 June 2022

CERTIFICATION OF FINANCIAL STATEMENTS

We have been authorised by the Authority 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 Authority's financial position at 30 June 2022 and the results of its operations and cash flows for the financial year.
- internal controls implemented by the Authority provide a reasonable assurance that the Authority's financial records are complete, accurate and reliable and were effective throughout the financial year.
- · the financial statements accurately reflect the Authority's accounting and other records.

Ben Tume

ACTING EXECUTIVE OFFICER

Date: 21 September 2022

Adrian Skull

CHAIRPERSON

Statement of Comprehensive Income

for the year ended 30 June 2022

		2022	2021
	Notes	\$	\$
INCOME			
User charges	2	5,725,347	5,300,030
Grants, subsidies and contributions	2	20,000	-
Investment income	2	915	16
Other income	2	2,509,049	3,991,821
Total Income		8,255,311	9,291,867
EXPENSES			
Employee costs	3	1,608,869	1,388,354
Materials, contracts & other expenses	3	5,567,723	5,371,434
Depreciation, amortisation & impairment	3	680,098	612,849
Finance costs	3	14,485	32,143
Total Expenses	_	7,871,175	7,404,780
	_		
OPERATING SURPLUS / (DEFICIT)		384,136	1,887,087
	_		
Asset disposal & fair value adjustments	4	-	47,052
NET SURPLUS / (DEFICIT) (transferred to Equity Statement)	_	384,136	1,934,139
TOTAL COMPREHENSIVE INCOME	_	384,136	1,934,139

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

Statement of Financial Position

as at 30 June 2022

		2022	2021
ASSETS	Notes	\$	\$
Current Assets			
Cash and cash equivalents	5	1,051,069	264,637
Trade & other receivables	5	1,355,484	1,788,975
Inventories	5	9,153	1,958
Total Current	t Assets	2,415,706	2,055,570
Non-current Assets			
Infrastructure, property, plant & equipment	6	4,373,956	4,744,650
Total Non-current	_	4,373,956	4,744,650
Total Assets	7100010	6,789,662	6,800,220
		0,:00,002	0,000,220
LIABILITIES			
Current Liabilities			
Trade & other payables	7	847,330	853,291
Borrowings	7	224,073	671,808
Provisions	7	338,649	308,568
Total Current Li	abilities	1,410,052	1,833,667
Non-current Liabilities			
Borrowings	7	141,604	190,429
Provisions	7	1,893,306	1,815,560
Total Non-current Li	abilities	2,034,910	2,005,989
Total Liabilities		3,444,962	3,839,656
NET ASSETS		3,344,700	2,960,564
EQUITY Accumulated Surplus		3,344,700	2,960,564
TOTAL EQUITY		3,344,700	2,960,564
I O I DE EQUIT		3,344,700	2,300,304

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

Statement of Changes in Equity for the year ended 30 June 2022

		Accumulated Surplus	TOTAL EQUITY
2022 No	otes	\$	\$
Balance at end of previous reporting period		2,960,564	2,960,564
Net Surplus / (Deficit) for Year		384,136	384,136
Balance at end of period		3,344,700	3,344,700
2021			
Balance at end of previous reporting period		1,026,425	1,026,425
Net Surplus / (Deficit) for Year		1,934,139	1,934,139
Balance at end of period		2,960,564	2,960,564

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

Statement of Cash Flows

for the year ended 30 June 2022

		2022	2021
CASH FLOWS FROM OPERATING ACTIVITIES	Notes	\$	\$
Receipts:			
User charges		5,669,183	5,812,283
Investment receipts		359	16
Grants utilised for operating purposes		20,000	-
Other revenues		2,994,261	2,899,094
Payments:			
Employee costs		(1,550,030)	(1,348,408)
Materials, contracts & other expenses		(5,597,961)	(5,985,112)
Finance payments	-	(17,954)	(37,033)
Net Cash provided by (or used in) Operating Activities		1,517,858	1,340,840
	-	-	
CASH FLOWS FROM INVESTING ACTIVITIES			
Receipts:			
Sale of replaced assets		-	80,780
Payments:			
Expenditure on renewal/replacement of assets		-	(514,300)
Expenditure on new/upgraded assets	-	(234,866)	(64,200)
Net Cash provided by (or used in) Investing Activities		(234,866)	(497,720)
Payments:	-		
Repayments of borrowings		(450,000)	(801,607)
Repayment of principal portion of lease liabilities	_	(46,560)	(44,373)
Net Cash provided by (or used in) Financing Activities		(496,560)	(845,980)
Net Increase (Decrease) in cash held	-	786,432	(2,860)
Cash & cash equivalents at beginning of period	8	264,637	267,497
Cash & cash equivalents at end of period	8	1,051,069	264,637

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

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 1 - Significant Accounting Policies

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

1 Basis of Preparation

1.1 Compliance with Australian Accounting Standards

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

The Authority is a Local Government Authority Section 43 regional subsidiary under the control of Adelaide Hills Council, Alexandrina Council, Mount Barker District Council and Rural City of Murray Bridge.

1.2 Historical Cost Convention

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 the Authority'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

Adelaide Hills Region Waste Management Authority operates as a regional subsidiary pursuant to Section 43 of the Local Government Act 1999 & Section 25 of the Local Government Implementation Act 1999, and has its principal place of business at c/-of Mount Barker District Council, 6 Dutton Road, Mt Barker. These financial statements have been prepared for use by Constituent Councils of the Authority.

3 Income recognition

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

4 Cash, Cash Equivalents and Other Financial Instruments

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

4.2 Other Financial Instruments

Receivables 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 policy applied to financial instruments forms part of Note 9.

5 Inventories

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

6 Infrastructure, Property, Plant & 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.

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 1 - Significant Accounting Policies

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 Authority includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overhead.

6.2 Materiality

Assets with an economic life in excess of one year are only capitalised where the cost of acquisition exceeds materiality thresholds established by the Authority 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 as follows. No capitalisation threshold is applied to the acquisition of land or interests in land.

Office Furniture & Equipment \$1,000

Other Plant & Equipment \$1,000

Landfill Assets \$1,000

Road Construction & Reconstruction \$10,000

6.3 Subsequent Recognition

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

6.4 Depreciation of Non-Current Assets

Other than land, all infrastructure, property, plant and equipment assets recognised are systematically depreciated over their useful lives in a manner which reflects the consumption of the service potential embodied in those assets.

Depreciation is recognised on a straight-line basis. Major depreciation periods for each class of asset are shown below. Depreciation periods for infrastructure assets have been estimated based on the best information available to the Authority, but appropriate records covering the entire life cycle of these assets are not available, and extreme care should be used in interpreting financial information based on these estimates.

Plant, Furniture & Equipment

Office Equipment 3 - 5 years

Other Plant & Equipment 3 - 10 years

Infrastructure

Unsealed Roads 15 years

Fencing 15 years

Water Tanks 30 years

Litter Fence 5 years

Pumps 5 years

Monitor Bore 10 years

Buildings 20 years

Roads 25 years

6.5 Impairment

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

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 1 - Significant Accounting Policies

6.6 Borrowing Costs

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

7 Payables

7.1 Goods & Services

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

7.2 Payments Received in Advance & Deposits

Amounts received from external parties in advance of service delivery, and security deposits held against possible damage to Authority 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 carried at their principal amounts which represent the present value of future cash flows associated with servicing the debt. Interest is accrued over the period to which it relates, and is recorded as part of "Payables".

9 Provisions

9.1 Employee Benefits

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

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

No accrual is made for sick leave as 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 Authority does not make payment for untaken sick leave.

9.2 Superannuation

The Authority makes superannuation contributions in respect of its employees to the Hostplus Scheme. The Scheme has two types of membership, each of which is funded differently. Details of the accounting policy and the Authority's involvement with the scheme are reported in Note 13.

9.3 Provision for reinstatement, restoration and rehabilitation

Expenditures relating to ongoing rehabilitation and restoration reduce any provision previously established.

The Authority recognises a capping liability for all past and present active landfill cell operational areas. For which capping rehabilitation works have not yet been completed.

The Authority recognises a capping liability for a historical cell given it is believed that it will be responsible for capping this area in future years and has accordingly recognised a liability. The Authority however is not presently obligated to undertake this work given the liability to cap the cell resides with the existing owners of the site.

The Authority has calculated the liability based on an alternate capping design being accepted by the Environmental Protection Authority South Australia (EPA) which is in the process of being approved. Should there be an unfavourable outcome from the alternate capping plan application process, this may result in further increases to the liability needing to be recorded in future periods.

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 1 - Significant Accounting Policies

The Authority annually monitors the liability recorded for landfill rehabilitation and restoration estimates and make adjustment to the liability as required ensuring an accurate projected cost of the liability is showing in the Statement of Financial Position. The Authority will be undertaking further detailed reviews of all rehabilitation and restoration liability costs in future years with the assistance of external consultants to ensure all projected costs have been independently verified. This was last reviewed and revalued by Golder Associates Ltd on 29 July 2019.

10 Leases

The Authority recognises lease liabilities to make lease payments and right-of-use assets representing the right to use the underlying assets, being the land leased at Brinkley Landfill.

i) Right-of-use assets

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

ii) Lease liabilities

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

11 Changes to comparative figures

During the financial year, the Authority has reviewed the allocation and classification of some transactions which has been updated in the comparative information presented. Changes in classification has resulted in no change to the previously reported financial performance and position of the Authority.

12 GST Implications

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

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

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 2 - INCOME

	2022	2021
Notes	\$	\$
USER CHARGES		
Waste processing and disposal fee	5,725,347	5,300,030
	5,725,347	5,300,030
INVESTMENT INCOME		
Interest on investments:		
Interest on investments	915	16
	915	16
OTHER INCOME		
Consultancy service	10,053	14,889
Waste officer contribution	59,588	174,671
Waste transfer station income	1,711,808	1,648,655
Waste transfer station recuperation	99,302	52,773
Transport income	317,837	250,938
Fuel tax rebate	52,185	48,219
Machinery charge out	109,774	123,725
Recycled income	15,745	8,561
Sundry	132,757	1,669,390
	2,509,049	3,991,821
GRANTS, SUBSIDIES, CONTRIBUTIONS		
Sundry	20,000	
The functions to which these grants relate are shown in Note 12.		
Sources of grants		
Other	20,000	
	20,000	<u> </u>

Notes to and forming part of the Financial Statements for the year ended 30 June 2022

Note 3 - EXPENSE

		2022	2021
	Notes	\$	\$
EMPLOYEE COSTS			
Salaries and Wages		1,187,834	1,017,531
Employee leave expense		174,725	164,666
Superannuation - defined contribution plan contributions	13	123,126	102,336
Superannuation - defined benefit plan contributions	13	4,595	3,071
Workers' Compensation Insurance		46,358	34,012
Other	_	72,231	66,738
Total Operating Employee Costs	-	1,608,869	1,388,354
Total Number of Employees		16	13
(Full time equivalent at end of reporting period)			
MATERIALS, CONTRACTS & OTHER EXPENSES			
Prescribed Expenses			
Auditor's Remuneration			
- Auditing the financial reports		5,289	5,508
Bad and Doubtful Debts	_		812
Subtotal - Prescribed Expenses	=	5,289	6,320
Other Materials, Contracts & Expenses			
Materials, contractors and other		293,753	364,193
Waste transfer station expenses		1,212,752	1,134,076
Consultants		47,044	52,681
Administration and Board		76,094	71,261
EPA licence fee		9,793	9,611
Repairs and maintenance		201,980	179,075
Insurance and legal		39,978	66,053
EPA waste levy paid		3,394,154	3,311,107
Parts, accessories & consumables		263,237	157,621
Sundry		23,649	19,436
Subtotal - Other Materials, Contracts & Expenses	=	5,562,434	5,365,114
	_	5,567,723	5,371,434

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 3 - EXPENSE con't

		2022	2021
	Notes	\$	\$
DEPRECIATION, AMORTISATION & IMPAIRMENT			
Depreciation			
Road infrastructure		5,534	5,534
Buildings		15,062	15,012
Vehicles		31,501	29,378
Plant and equipment		317,487	284,909
Landfill cells		144,320	99,583
Leachate pond		8,697	8,697
Landfill rehabilitation		46,121	38,443
Landfill cell capping		62,833	82,750
Right of Use Assets	16	48,543	48,543
		680,098	612,849
FINANCE COSTS	_		
Interest on overdraft and short-term drawdown		8,323	24,999
Interest on Leases	_	6,162	7,144
	_	14,485	32,143

Notes to and forming part of the Financial Statements for the year ended 30 June 2022

Note 4 - ASSET DISPOSALS AND FAIR VALUE ADJUSTMENTS

		2022	2021
	Notes	\$	\$
INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT			
Assets renewed or directly replaced			
Proceeds from disposal		-	80,780
Less: Carrying amount of assets sold		-	33,728
NET GAIN (LOSS) ON DISPOSAL OR REVALUATION OF ASSETS		-	47,052

Notes to and forming part of the Financial Statements for the year ended 30 June 2022

Note 5 - CURRENT ASSETS

		2022	2021
CASH & EQUIVALENT ASSETS	Notes	\$	\$
Cash on Hand and at Bank		324,529	264,637
Deposits at Call	_	726,540	
		1,051,069	264,637
TRADE & OTHER RECEIVABLES			
Accrued Revenues		705,312	1,209,967
Debtors - general	_	650,172	579,008
	_	1,355,484	1,788,975
INVENTORIES			
Stores & Materials		9,153	1,958
		9,153	1,958

Adelaide Hills Region Waste Management Authority Notes to and forming part of the Financial Statements for the year ended 30 June 2022

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

2022 \$'000 9,492,115 138,352 164,768 173,938 461,206 43,660 9,182,710 277,199 3,813,145 323,623 2,559,142 1,537,082 Cost Fair Value 851,738 168,350 109,025 1,859,874 1,106,471 111,135 217,509 226,537 94,011 4,744,650 4,936,546 Carrying Amount (106,182) (55,743) (44,341) (62,803) (636,241) (980,76) (3,955,243) (1,739,181) (1,452,671)(243,812)Acc' Dep'n (4,438,060) 2021 \$'000 274,532 164,768 138,352 173,938 461,321 3,599,055 2,559,142 1,487,979 323,623 9,182,710 8,891,789 Cost Fair Value Fair Value Level

Plant and equipment

Road infrastructure

Buildings Vehicles Landfill rehabilitation Landfill cell capping

Leachate pond

Landfill cells

Right of Use Assets

WIP

Total IPP&E

1,756,476

(2,056,669)(1,596,991)

962,151 102,438 171,273 838,008 43,660 177,994 4,373,956

> (289,933) (699,074)

(71,500)

4,744,650

(4,438,060)

(145,629)(5,118,159)

155,955 77,524

(121,244)

(87,244)

88,477

(49,875)

Carrying

Acc' Dep'n

This Note continues on the following pages.

Comparatives

15

Adelaide Hills Region Waste Management Authority Notes to and forming part of the Financial Statements for the year ended 30 June 2022

Note 6 - INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT

Carrying Amounts Movement During the Year \$
Additions
New / Upgrade Renewals
1
2,667
1
214,089
1
1
1
1
43,660
1
260,416
64,200

This note continues on the following pages.

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 7 - LIABILITIES

· ·	1016 / -	LIADILITIL	0		
		20	22	20	21
		•	\$	9	\$
TRADE & OTHER PAYABLES	Notes	Current	Non- current	Current	Non-current
Goods & Services		744,440	-	768,118	-
Payments received in advance		15,000	-	20,000	-
Accrued expenses - other		765	-	4,234	-
GST Payable		43,173	-	24,262	-
Other Payables		43,952	-	36,677	-
		847,330	-	853,291	-
Amounts included in trade & other payables that are not expected to be settled within 12 months of reporting date.					_
BORROWINGS					
Leases Liabilities	16	48,825	141,604	46,560	190,429
LGFA cash advance debenture facility		175,248		625,248	-
		224,073	141,604	671,808	190,429
All interest bearing liabilities are secured ov	er the fut	ure revenues	of the Council.		
PROVISIONS					
Employee entitlements (including oncosts)		338,649	51,800	308,568	23,042
Future reinstatement / restoration, etc		-	461,206	-	461,321
Cell capping		-	1,380,300		1,331,197
		338,649	1,893,306	308,568	1,815,560
Movements in Landfill Provisions - 2022 year only (current & non-current)		Future Reinstate- ment	Cell capping	Total	
Opening Balance		461,321	1,331,197	1,792,518	
Add (Less) Remeasurement Adjustments		(115)	49,103	48,988	_
Closing Balance		461,206	1,380,300	1,841,506	-

Notes to and forming part of the Financial Statements for the year ended 30 June 2022

Note 8 - RECONCILIATION TO 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:

		2022	2021
	Notes	\$	\$
Total cash & equivalent assets	5	1,051,069	264,637
(b) Reconciliation of Change in Net Assets to Cash from Oper	ating Ac	tivities	
Net Surplus (Deficit)		384,136	1,934,139
Non-cash items in Income Statement			
Depreciation, amortisation & impairment		680,098	612,849
Net increase (decrease) in unpaid employee benefits		58,839	39,946
Net (Gain) Loss on Disposals		<u>-</u>	(47,052)
		1,123,073	2,539,882
Add (Less): Changes in Net Current Assets			
Net (increase) decrease in receivables		433,491	(1,174,426)
Net (increase) decrease in inventories		(7,195)	298
Net increase (decrease) in trade & other payables	_	(31,511)	(24,914)
Net Cash provided by (or used in) operations		1,517,858	1,340,840
(c) Non-Cash Financing and Investing Activities			
Estimated future reinstatement etc. costs	_	48,988	(123,819)
(d) Financing Arrangements			
Unrestricted access was available at balance date to the following	ines of c	redit:	
Corporate Credit Cards		10,000	10,000
LGFA Cash Advance Debenture facility		1,650,000	1,650,000

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

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 9 - FINANCIAL INSTRUMENTS

All financial instruments are categorised as loans and receivables.

Accounting Policies - Recognised Financial Instruments

realisable value, interest is recognised when earned.

Terms & conditions: deposits at call have an average maturity of 90

days and an average interest rate of 1.55% (2021: 90 days 0.3%)

Carrying amount: approximates fair value due to the short term to

maturity

Receivables - Fees and other charges

Accounting Policy: carried at nominal values less any allowances for

doubtful debts.

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

Authority.

Terms & conditions: liabilities are normally settled on 30 days after the

month of invoice.

Carrying amount: approximates fair value.

Liabilities - Interest Bearing Borrowings

Accounting Policy: carried at the principle amounts. Interest is charged

as an expense as it accrues.

Terms & conditions: secured over future revenues, interest is payable

quarterly and principle due at CAD end date.

Carrying amount: approximates fair value.

stated in note 1.

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 9 - FINANCIAL INSTRUMENTS (con't)

1 10	mid	ıtν	Ana	lysis

2022		Due < 1 year	Due > 1 year ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
Financial Assets		\$'000	\$'000	\$'000	\$'000	\$'000
Cash & Equivalents		1,051,069	-	-	1,051,069	1,051,069
Receivables		1,383,072	-	-	1,383,072	1,355,484
	Total	2,434,141	-	-	2,434,141	2,406,553
Financial Liabilities						
Payables		846,565	-	-	846,565	846,565
Current Borrowings		190,407	-	-	190,407	175,248
Lease Liabilities		53,776	148,595	-	202,371	190,429
	Total	1,090,748	148,595	-	1,239,343	1,212,242
2021		Due < 1 year	Due > 1 year; <u><</u> 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
2021 <u>Financial Assets</u>		Due < 1 year \$'000			Contractual	, ,
		,	≤5 years	years	Contractual Cash Flows	Values
Financial Assets		\$'000	≤5 years	years	Contractual Cash Flows \$'000	Values \$'000
Financial Assets Cash & Equivalents	Total	\$'000 264,637	≤5 years	years	Contractual Cash Flows \$'000 264,637	Values \$'000 264,637
Financial Assets Cash & Equivalents	Total	\$'000 264,637 1,788,975	≤5 years	years	Contractual Cash Flows \$'000 264,637 1,788,975	Values \$'000 264,637 1,788,975
Financial Assets Cash & Equivalents Receivables	Total	\$'000 264,637 1,788,975	≤5 years	years	Contractual Cash Flows \$'000 264,637 1,788,975	Values \$'000 264,637 1,788,975
Financial Assets Cash & Equivalents Receivables Financial Liabilities	Total	\$'000 264,637 1,788,975 2,053,612	≤5 years	years	Contractual Cash Flows \$'000 264,637 1,788,975 2,053,612	Values \$'000 264,637 1,788,975 2,053,612
Financial Assets Cash & Equivalents Receivables Financial Liabilities Payables	Total	\$'000 264,637 1,788,975 2,053,612 849,057	≤5 years	years \$'000 - - -	Contractual Cash Flows \$'000 264,637 1,788,975 2,053,612	Values \$'000 264,637 1,788,975 2,053,612 849,057

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

	30 June 2022		30 Jun	ne 2021	
	Weighted Average Interest Rate	Carrying Value	Weighted Average Interest Rate	Carrying Value	
	%	\$'000	%	\$'000	
LGFA cash advance debenture	1.75	175,248	2.4	625,248	
Non interest bearing		842,728		849,057	
	_	1,017,976		1,474,305	

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 9 - FINANCIAL INSTRUMENTS (con't)

Net Fair Value

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

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 theAuthority is the carrying amount, net of any impairment. All Authority investments are made with the SA Local Government Finance Authority and are guaranteed by the SA Government. Except as detailed in Notes 5 in relation to individual classes of receivables, exposure is concentrated within the Authority'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 the Authority'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 the Authority will encounter difficulty in meeting obligations with financial liabilities. In accordance with the model Treasury Management Policy (LGA Information Paper 15), liabilities have a range of maturity dates. The Authority also has available a range of standby borrowing facilities that it can access.

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

Note 10 - EXPENDITURE COMMITMENTS

The Authority as at 30 June 2022 had no obligation for expenditure.

Note 11 - CONTINGENCIES, ASSETS & LIABILITIES NOT RECOGNISED

There were no contingencies, assets or liabilities not recognised subsequent to 30 June 2022 that need to be disclosed in the financial statements.

Note 12 - EVENTS OCCURING AFTER REPORTING DATE

There were no events subsequent to 30 June 2022 that need to be disclosed in the financial statements.

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 13 - SUPERANNUATION

The Authority makes employer superannuation contributions in respect of its employees to Hostplus (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 (9.5% in 2020-21; 10.0% in 2021-22). No further liability accrues to the Authority 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. The Authority 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 2020-21) of "superannuation" salary.

In addition, the Authority 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 119.32(b), the Authority 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 the Authority's contribution rates at some future time.

Contributions to Other Superannuation Schemes

The Authority 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 Authority.

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 14 - FINANCIAL INDICATORS

	2022	2021	2020
Operating Surplus Ratio			
Operating Surplus	4.7%	20.3%	2.0%
Total Operating Income			

This ratio expresses the operating surplus as a percentage of total operating revenue.

Net Financial Liabilities Ratio

Net Financial Liabilities	13%	19%	60%
Total Operating Income			

Net Financial Liabilities are defined as total liabilities less financial assets. These are expressed as a percentage of total operating revenue.

Adjustments to Ratios

In recent years the Federal Government has made advance payments prior to 30th June from future year allocations of financial assistance grants, as explained in Note 1. These **Adjusted Ratios** correct for the resulting distortion in key ratios for each year and provide a more accurate basis for comparison between years.

Adjusted Operating Surplus Ratio Adjusted Net Financial Liabilities Ratio	4.7% 13%	20.3% 19%	2.0% 60%
Asset Renewal Funding Ratio			
Outlays on Existing Assets Asset Renewals - IAMP	0%	87%	100%

Net asset renewals expenditure is defined as net capital expenditure on the renewal and replacement of existing assets, and excludes new capital expenditure on the acquisition of additional assets.

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 15 - UNIFORM PRESENTATION OF FINANCES

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

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

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

	20:	22	202	21
	\$	i	\$	
Income		8,255,311		9,291,867
Expenses		(7,871,175)		(7,404,780)
Operating Surplus / (Deficit)		384,136	_	1,887,087
Net Outlays on Existing Assets				
Capital Expenditure on renewal and replacement of Existing Assets	-		(514,300)	
Add back Depreciation, Amortisation and Impairment	680,098		612,849	
Proceeds from Sale of Replaced Assets			80,780	
		680,098		179,329
Net Outlays on New and Upgraded Assets				
Capital Expenditure on New and Upgraded Assets (including investment property & real estate developments)	(234,866)		(64,200)	
	_	(234,866)	_	(64,200)
Net Lending / (Borrowing) for Financial Year		829,368	_	2,002,216

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 16 - OPERATING LEASES

The Authority as a Lessee

Right of Use Aset

Set out below are the carrying amounts (written down value) of right of use assets recognised within Infrastructure Propery, Plant & Equipment

Carrying Value	Land
At 1 July 2021	226,537
Deprecaition Charge	(48,543)
At 30 June 2022	177,994

Set out below are the carrying amounts of lease liabilities (including under intrest bearing loans and borrowings) and the movements during the period:

end continued of end the mental continued and pendent	
	2022
Opening Balance 1 July 2021	236,989
Accretion of Interest	6,162
Payments	(52,722)
Closing Balance 30 June 2022	190,429
Current	48,825
Non Current	141,604
The maturity analysis of lease liabilities is included in note 9.	
Authority and its associated entities (the group) had total cash outflows for leases	of \$52,722.
The following are amounts recognised on profit or loss:	
Deprecaition expense right of use asset	48,543
Interest expense on lease liabilities	6,162
Total amount recognised in profit and loss	54,705

Notes to and forming part of the Financial Statements for the year ended 30 June 2022

Note 17 - RELATED PARTY DISCLOSURES

KEY MANAGEMENT PERSONNEL

The key management personnel of the Authority include the Chair, the Board and the Executive Officer being prescribed officers under section 112 of the Local Government Act 1999. In all, key management personnel were paid the following total compensation:

	2022	2021
	\$	\$
Salaries, allowances & other short term benefits	227,175	214,063
Termination benefits	-	-
TOTAL	242,120	227,632

The following transactions occurred with related parties:

	2022	Outstanding 30 June 2022	2021	Outstanding 30 June 2021
	\$,000	\$,000	\$,000	\$,000
Adelaide Hills Council - provision of waste processing & disposal service	1,481	136	1,380	160
Alexandrina Council - provision of waste processing & disposal service	261	25	276	34
Mount Barker District Council - provision of waste processing & disposal service	1,260	109	1,219	134
Rural City of Murray Bridge - provision of waste processing & disposal service	885	62	781	58
TOTAL	3,887	332	3,656	386

PARTIES RELATED TO KEY MANAGEMENT PERSONNEL

*Comparatives have been updated to include the EPA levy received from the Authority's Constituent Councils.

Amounts recorded as outstanding from related parties are recorded in trade and other receivables in Note 5.

The related parties disclosed above are equity owners of the Authority and are referred to as Constituent Councils. Constituent Councils have equal representation on the Board of the Authority and accordingly have significant influence on the financial operating decisions of the Authority. No one Constituent Council individually has control of the policies.

Adelaide Hills Region Waste Management Authority

Certification of Auditor Independence for the year ending 30 June 2022

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of Adelaide Hills Region Waste Management Authority for the year ended 30 June 2022, the Authority's Auditor, Dean Newbery & Partners Chartered Accountants, 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.

Andrew Aitken

CHIEF EXECUTIVE OFFICER

Adelaide Hills Council

Date: 12 July 2022

Adelaide Hills Region Waste Management Authority

Certification of Auditor Independence for the year ending 30 June 2022

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of Adelaide Hills Region Waste Management Authority for the year ended 30 June 2022, the Authority's Auditor, Dean Newbery & Partners Chartered Accountants, 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.

Nigel Morris

CHIEF EXECUTIVE OFFICER
Alexandrina Council

Date: 11 July 2022

Adelaide Hills Region Waste Management Authority

Certification of Auditor Independence for the year ending 30 June 2022

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of Adelaide Hills Region Waste Management Authority for the year ended 30 June 2022, the Authority's Auditor, Dean Newbery & Partners Chartered Accountants, 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.

Andrew Stuart
CHIEF EXECUTIVE OFFICER

Mount Barker District Council

Date: 19 July 2022

ADELAIDE HILLS REGION WASTE MANAGEMENT AUTHORITY

ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 June 2022

CERTIFICATION OF AUDITOR INDEPENDENCE

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of Adelaide Hills Region Waste Management Authority for the year ended 30 June 2022, the Authority's Auditor, Dean Newbery & Partners Chartered Accountants, 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.

Michael Sedgman

CHIEF EXECUTIVE OFFICER

Rural City of Murray Bridge

Date: 12.07.2012

Adelaide Hills Region Waste Management Authority Annual Financial Statements for the year ended 30 June 2022

CERTIFICATION OF AUDITOR INDEPENDENCE

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of Adelaide Hills Region Waste Management Authority for the year ended 30 June 2022, the Authority's Auditor, Dean Newbery & Partners Chartered Accountants, 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.

Adrian Skull CHAIRPERSON

Adelaide Hills Region Waste Management Authority

Date: 21 September 2022



Chartered Accountants

HEAD OFFICE 214 Melbourne Street North Adelaide SA 5006

PO Box 755 North Adelaide SA 5006

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

Dean Newbery ABN: 30 164 612 890

Certification of Auditor's Independence

I confirm that, for the audit of the financial statements of the Adelaide Hills Region Waste Management Authority for the year ended 30 June 2022, I have maintained my independence in accordance with the requirements of APES 110 - Code of Ethics for Professional Accountants (including Independence Standards), 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

Partner

DEAN NEWBERY

Dated this 4th day of July 2022

North Adelaide | Balaklava

Liability limited by a scheme approved under Professional Standards Legislation



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527 BRINKLEY RD,
BRINKLEY SA 5253





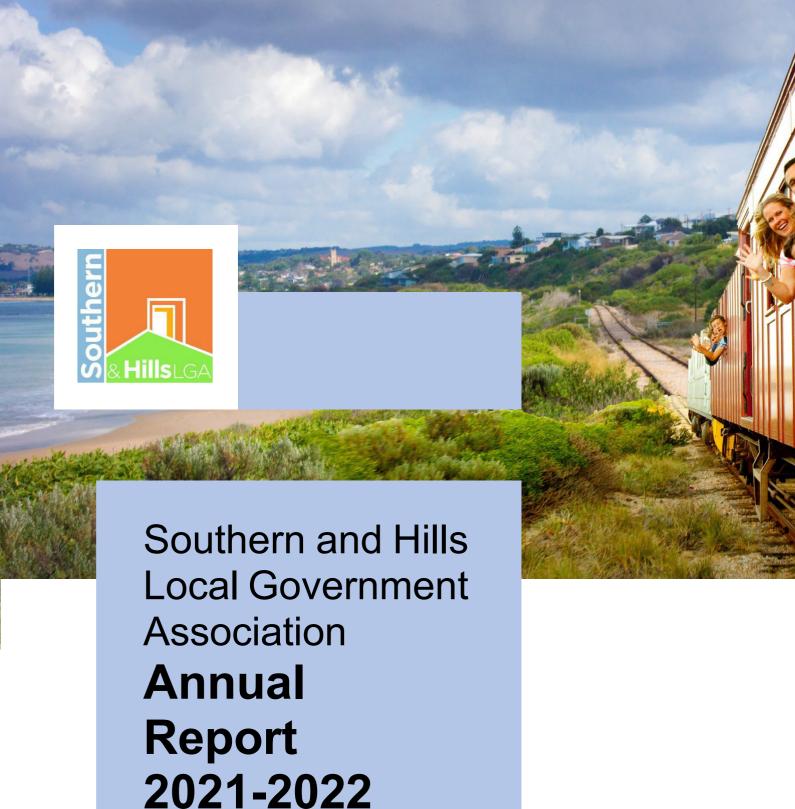
















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Southern and Hills Local Government Association – Snapshot

6 Councils

SIZE
8,656
Square Kilometres

\$5.36b

GROSS
REGIONAL
PRODUCT

63,519
EMPLOYED MM
RESIDENTS MMM

5,539
KILOMETERS OF LOCAL ROADS

132,206

REGIONS POPULATION THINKS

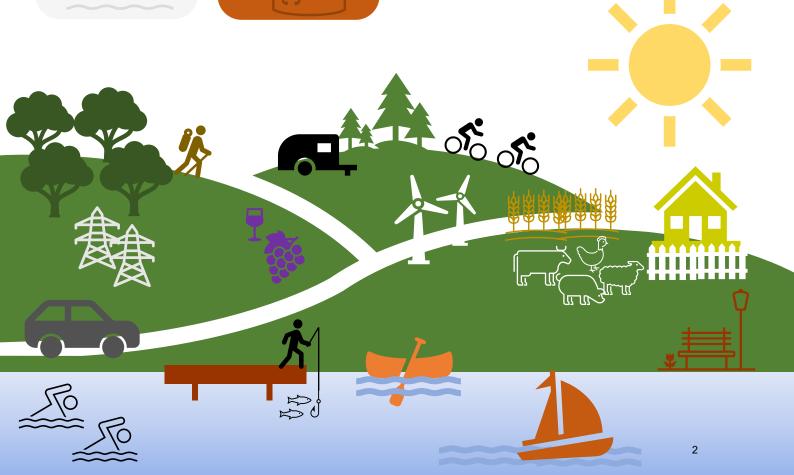
TOURISM Destination

Councils Total
Revenue
\$192 MILLION

652
Kilometres

Largest Industry
Employment

Health Care and
Social Assistance



About the Southern & Hills Local Government Association region

The Southern & Hills Local Government Association was first formed in July 1969 and is now constituted as a Regional Subsidiary under Section 43 and Schedule 2 of the Local Government Act 1999. Consisting of six (6) local government Councils:

- o Adelaide Hills Council
- Alexandrina Council
- Kangaroo Island Council
- Mt Barker District Council
- City of Victor Harbor
- District Council of Yankalilla

Collectively these six (6) Councils have:

- ☑ More than 131,000 people as of 30th June 2022.
- ☑ Area consists of 8,656 square kilometres.
- ☑ An ocean coastline of 652 Km.
- ☑ The River Murray and lakes form the southeast boundary of the region.
- ☑ The region has extreme diversity form the foothill suburbs of Adelaide to the isolation of the inaccessible west coast of Flinders Chase National Park.
- ☑ Significant areas within the region are under primary production include highly productive farm, horticulture, viticulture, forestry, fishing and intensive animal keeping enterprises and in the more undulating parts sheep farming, cereal growing and dairying.
- ☑ The region contributed nearly \$6 billion in gross value to the State economy
- ✓ Much of the area has, (by South Australian standards) a high rainfall.
- ☑ A large part of the area is within the 30 Year Plan for Greater Adelaide.
- ☑ Significant growth pockets both in population and development, placing demands on infrastructure and the natural environment.
- ☑ Projected change in the population to 2026 by approximately 25%.
- ☑ Within the region, Victor Harbor and Goolwa are key retirement destinations.
- ☑ Within the region, The Adelaide Hills, The Fleurieu and Kangaroo Island are all major tourism destinations.
- ☑ Kangaroo Island is a major component of the Australian and SA tourism plan with tourist numbers targeted to double over the next decade.

President's Report

It has been my pleasure to serve as President and Chair once again during 2021-2022.

I wish to thank all S&HLGA member councils, all the elected members and the staff for their strong efforts to support each other and their own communities during these still post covid challenging times.

We have continued the excellent work with many of our important regional programs and projects such as:

- the work of the S&HLGA Roads Working Party and the completion of a new 2030 Regional Transport Plan
- monitoring the current S&HLGA Regional Public Health plan and commencing our new 2022-2027 S&HLGA Regional Public Health Plan
- successfully completing our two critical social inclusion projects and the Community Wellbeing Indicators project. These projects have been well received by the sector and have been award winners.
- implementing and monitoring the region's Climate Change Adaptation Plan and the Resilient Hills and Coasts 2020-2025 Regional Action Plan

We have continued to cement our many regional stakeholder and partner relationships, working very closely with the RDA to further the regional economic growth strategies and Infrastructure Plan, input into our two regional Landscape Boards Strategic and operational plans, continued support for the SA Coastal Councils Alliance as well as maintaining and reviewing key strategy and performance documents such as the Annual Action Items, Annual Budget and completing and endorsing our new 2021-2025 Strategy and Business Plan. These activities are all designed to drive and improve the wellbeing of our communities.

I would once again point out the S&HLGA Value proposition report documents a consistent four figure percentage return on member Council subscriptions demonstrating amazing value for member councils.

S&HLGA has been an active participant on the LGA regional SAROC committee.

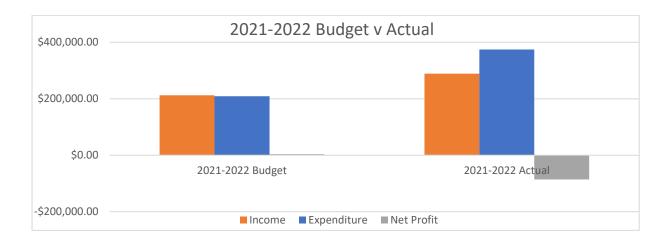
Thank you to our Executive Officer, Graeme Martin for his co-ordination and management and drive in supporting the body. He has been ably supported during 2021-2022 by Penny Worland in the Regional Public Health space and Jen St Jack and Olivia Davies as co-ordinators of the Regional Climate Adaption Plan and associated projects. A big thank you to Sara O'Dea who has provided very valuable assistance to the Board.

In closing, I acknowledge and thank all the member councils for their support during the year and acknowledge the ongoing contribution of member Mayors and CEOs to the S&HLGA Board.

Mayor Keith Parkes President



Dashboard 2021-2022



Transport

- Completed the new 2030 S&HLGA Transport Plan
- o Recommended for Special Local Roads Funding of \$2,140,000
- Progressed the South Coast Freight Route concept

Health and Wellbeing

- The Community Wellbeing Indicators project regional winner of the Health & Wellbeing Ministers Excellence in Public Health Award for 2021
- Implemented and monitored the regional and member Council actions of the "Wellbeing in our Community" Regional Public Health Plan for S&HLGA and commenced the development of the new S&HLGA Regional Public Health & Wellbeing Plan 2022-2027
- Successfully completed the two S&HLGA disability and inclusions projects, \$76,464 Regional Champions for Accessible Destinations and \$81,408 Regional Champions for Accessible Communications with the former winning the Planning Institute of Australia award for Community Wellbeing & Diversity

Environment

- Successful application to Commonwealth Government for Balancing Bushfire & Biodiversity
- Implemented and monitored the actions of the Resilient Hills and Coasts Climate Change
 2020-2025 Regional Action Plan
- Actively worked with the LGA and our regional Landscape Boards on developing regional strategies

2022 S&HLGA Value Summary	Average Value per Council	Total Value for the S&HLGA region
General advocacy	\$20,000	\$120,000
Programs and Projects	\$376,227	\$1,878,300
Capacity building	\$7,130	\$42,783
Total	\$403,357	\$2,041,083

ORGANISATION

S&HLGA Organisation and its Board structure, members and office bearers

The Southern and Hills Local Government Association Board July 2021

Council	Elected Member Representative	Council Staff Representative
Adelaide Hills	Mayor Jan – Claire Wisdom	CEO Andrew Aitken
Alexandrina Council	Mayor Keith Parkes	CEO Glenn Rappensberg*
Kangaroo Island Council	Mayor Michael Pengilly	* Resigned May 2022 CEO Greg Georgopolous
Mt Barker District Council	Mayor Ann Ferguson	CEO Andrew Stuart
City of Victor Harbor	Mayor Moira Jenkins	CEO Victoria MacKirdy
District Council of Yankalilla	Mayor Simon Rothwell	CEO Nigel Morris

Council	Proxy Representative	Role
Adelaide Hills	Lachlan Miller	Executive Manager Governance
Alexandrina Council		
Kangaroo Island Council	Bob Teasdale	Deputy Mayor
Mt Barker District Council	Samantha Jones	Councillor
City of Victor Harbor		
District Council of Yankalilla		Deputy Mayor

Office Bearers 2021 – 2022

President Mayor Keith Parkes, Alexandrina Council

Deputy President Mayor Moira Jenkins, City of Victor Harbor

Executive Officer Mr Graeme Martin

Auditor Ms Katerina Galvan, Jon Colquhoun - HLB Mann Judd

Elected under the provisions of the Constitution of the Local Government Association:

Delegates to LGA Board Mayor Keith Parkes

Mayor Jan – Claire Wisdom (via Metro/GAROC)

Delegates to SAROC Mayor Keith Parkes Alexandrina Council

Mayor Moira Jenkins City of Victor Harbor

Southern & Hills Local Government Association Past Presidents and Secretaries / Executive Officers

Years	President	Council	Secretary / EO
2021 - 2022	Mayor Keith Parkes	Alexandrina Council	Graeme Martin
2020 - 2021	Mayor Keith Parkes	Alexandrina Council	Graeme Martin
2019 – 2020	Mayor Keith Parkes	Alexandrina Council	Graeme Martin
2018 - 2019	Mayor Keith Parkes	Alexandrina Council	Graeme Martin
2017 – 2018	Mayor Keith Parkes ^g	Alexandrina Council	Graeme Martin
2016 - 2017	Mayor Bill Spragg	Adelaide Hills Council	Graeme Martin
2015 - 2016	Mayor Bill Spragg		Graeme Martin
2014 - 2015	Mayor Bill Spragg ^f	Adelaide Hills Council	Graeme Martin
2011 2010	Mayor Ann Ferguson	Adelaide Hills Council DC Mount Barker	Ordonio Martin
2013 - 2014	Mayor Ann Ferguson	DC Mount Barker	Graeme Martin
2012 - 2013	Mayor Ann Ferguson	DC Mount Barker	Graeme Martin
2011 - 2012	Mayor Ann Ferguson	DC Mount Barker	Fred Pedler ^d Graeme Martin ^e
2010 - 2011	Mayor Ann Ferguson ° Mayor Brian Hurn OAM	DC Mount Barker The Barossa Council	Fred Pedler ^b
2009 - 2010	Mayor Brian Hurn OAM	The Barossa Council	Fred Pedler ^b
2008 - 2009	Mayor Brian Hurn OAM	The Barossa Council	Fred Pedler ^b
2007 - 2008	Mayor Brian Hurn OAM	The Barossa Council	Fred Pedler ^b
2006 - 2007	Mayor Brian Hurn OAM	The Barossa Council	Fred Pedler ^b
2005 - 2006	Mayor Brian Hurn OAM	The Barossa Council	Fred Pedler ^b
2004 - 2005	Mayor Kym McHugh	Alexandrina Council	Fred Pedler ^b
2003 - 2004	Mayor Kym McHugh	Alexandrina Council	Fred Pedler ^b
2002 - 2003	Mayor John Crompton ^a	City of Victor Harbor	Fred Pedler ^b
2001 - 2002	Mayor John Crompton	City of Victor Harbor	Fred Pedler ^b
1999 - 2000	Mayor Bernie Eglinton APM	DC Mt Barker	Fred Pedler ^b
1998 - 1999	Mayor Bernie Eglinton APM	DC Mt Barker	Dean Gollan
1997 - 1998	Mayor Janice Kelly	Kangaroo Island Council	Barry Hurst
1996 - 1997	Mayor Janice Kelly	Kangaroo Island Council	Barry Hurst
1995 - 1996	Mayor Anita Aspinall	DC Stirling	Peter Vlatko
1993 - 1994	Cr GR Mayfield	DC Yankalilla	Malcolm Davis
1991 - 1992	Mayor Val Ball	DC Strathalbyn	John Coombe
1989 - 1990	Cr Val Bonython	DC East Torrens	Eric March
1987 - 1988	Cr PD Secker	DC Mt Barker	Dean Gollan
1985 - 1986	Mayor Leon O'Driscoll	DC Strathalbyn	Vernon Cotton
1984 - 1985	Cr CA Phieffer	DC Onkaparinga	David Seaman
1982 - 1983	Cr Brian Pym	DC Mt Pleasant	Adrian Hamiester
1980 - 1981	Cr Roy Galpin	DC Port Elliot and Goolwa	Ron Wellington
1979	Mayor M Checker	DC Gumeracha	Malcolm Anderson
1978	Mayor M Checker	DC Gumeracha	John Grosvenor
1976 - 1977	Mayor A Davidson	DC Strathalbyn	Vernon Cotton
1975	Cr Ray Orr	DC Mt Barker	Reginald Walters
1974	Cr L Hughes	DC Meadows	Wally Richards
1969-1973	No minutes available	od	
30 th July 1969	First Constitution for S&HLGA Adopt	eu	

 $^{^{\}rm a}$ Until 12 $^{\rm th}$ May 2003 $^{\rm b}$ Executive Officer $^{\rm c}$ From February 2011 $^{\rm d}$ To December 2011 $^{\rm e}$ From January 2012

^f From February 2015 ^g From December 2017

REPORTING AND ACCOUNTABILITY

S&HLGA Reporting flow and performance monitoring

S&HLGA Administration - Flow



The Board

The Board held 6 ordinary bi-monthly meetings during the year. Board Members are generally the Mayor and Chief Executive Officer of each Council. To provide the opportunity for Board Members to gain firsthand knowledge of regional issues, meetings are hosted by Member Councils on a rotational basis and were held at:

Date	Host
20 August 2021	Mt Barker
22 October 2021	Yankalilla
10 December 2021	Alexandrina
25 February 2022	Kangaroo Island
22 April 2022	Adelaide Hills
24 June 2022	City of Victor Harbor

Key Issues acted on by the Board included:

- o Updating and maintaining of the S&HLGA Website to the LGA Squiz platform
- o Implementing and monitoring the S&HLGA Regional Public Health Plan, commencing new 2022-2027 Regional Public Health Plan
- o Completed the two ILC disability and social inclusion projects
- o Implementing and monitoring the S&HLGA Regional Climate Change Adaptation Plan and 2020-25 Regional Action Plan
- o Continued to work closely with the Adelaide Hills Fleurieu and Kangaroo Island Regional Development Australia Board and with RDA officers to implement the 2019 Regional Public Transport study, develop the regional Infrastructure Priority Plan, and the South East Transport Corridor review
- o The South Australian Regional Organisation of Councils (SAROC) is a Committee of the LGA that focuses on key issues affecting country Councils. The S&HLGA continues to support the Governance process by attending the meetings, contributing to agenda items for SAROC meetings, the distribution of Key Outcomes Statements and/or Minutes of meetings to S&HLGA Board meetings and collegiate support to prepare submissions on behalf of country Councils.
- o Commissioned the new 2030 Regional Transport Plan, Special Local Roads Program applications as well as the advocacy of the South Coast Freight Corridor and Public Transport in the region.
- o Having input into and supporting the LGA in developing and highlighting Local Government reform issues and advocacy with the State Government
- Approved and gazetted the new Charter for S&HLGA

Regional Consultations and briefings were usually coordinated to occur on the day of Board meetings. 6 various speakers addressed meetings of the Board.

The Board reviewed its achievements to date via the 2021-2022 Key Action Plan, tracked the Actual performance against Budget and developed a new Budget and Action Plan for 2022-2023

At the commencement of 2021-2022 the Board completed a review of its Annual Key Actions, the EO performance and its Annual Budget performance covering the previous period.

S&HLGA Value proposition

The S&HLGA provided a report back to its Council members on the estimated value of their membership. This is based on the same methodology utilised by the LGA in determining its membership value.

The value from membership in a regional organisation can be summarised in the following key categories; advocacy and representing the region, establishing and implementing high level regional partnerships and links, developing and strengthening regional capacity.

The table 1 below summarise the ongoing value per council and for the region as a total.

2022 Summary	Average Value per Council	Total Value for the S&HLGA region
General advocacy	\$20,000	\$120,000
Programs and Projects	\$376,227	\$1,878,300
Capacity building	\$7,130	\$42,783
Total	\$403,357	\$2,041.083

Table 1

The table 2 below summarises and compares the S&HLGA membership subscriptions and levies total with the value per S&HLGA member Councils as measured in the value proposition over the past years

	2018	2019	2020	2021	2022
Av Council membership	\$12,529	\$12,279	\$13,536	\$15,202	\$21,570
Value per Council	\$427,871	\$430,953	\$401,809	\$390,087	\$403,357
Return on Investment	3,375%	3,385%	2,968%	2,466%	1,870%

Table 2

COMMITTEES, PROGRAMS AND PROJECTS

S&HLGA Committees, work groups and the programs and projects undertaken during 2021-2022

Committees and Working/Task Groups

The S&HLGA EO was a member of the following Committees and Working Groups during the course of the year:

	Committee	S&HLGA Executive Officer Role	Meeting Frequency	Comment
1	Regional Public Health	Secretarial/Administration	Every 2 months	ongoing
2	Resilient Hills & Coast - Climate change Adaptation	Secretarial/Administration	Every 2 months	ongoing
3	Regional Economic Development Officers	Committee member	Every 2 months	ongoing
4	Regional EO Management Group	Committee member	Every 2 months	Precedes SAROC
5	S&HLGA Advisory Group	Secretarial/Administration	As necessary	Precedes S&HLGA Board
6	S&HLGA Roads Works Group	Secretarial/Administration	Ad hoc but at least 3 times per annum	ongoing
7	S&HLGA CWMS User Group	Secretarial/Administration	As necessary	ongoing
8	SAROC	Advisor/Observer	Every 2 months	ongoing



S&HLGA Roads Working Group

The Roads Working Party (RWP) has its membership drawn from directors /managers of technical services of Councils and as required regional managers and infrastructure planners of the Department of Planning, Transport and Infrastructure.

The RWP held meetings on:

Date	Host
1 October 2021	HDS (Aust) Pty Ltd offices
16 December 2021	On Line
13 April 2022	HDS (Aust) Pty Ltd offices

- o Continued the development of the 2030 S&HLGA Transport Plan.
- o Co-ordinated the application process of Councils to the SLRP.
- Made recommendations for the SLRP 2022 2023 based on the new 2030 Transport Plan critical Roads database.

- o Reviewed Part A and part B drafts of the next 2030 S&HLGA Transport plan.
- Further input into the South Coast Freight Corridor concept and SE Freeway issues.
- The following projects were recommended, based on the methodology of the Plan and proposed funding under the Special Local Roads Program for 2022 – 2023.

Project	Council	Total Project Cost for this stage	SLRP request	Council contribution	comment
Ten Trees Lagoon Rd	Kangaroo Island	\$2,000,000	\$1,340,000	\$660,000	Stage 1 of 1
Nangkita Rd	Alexandrina	\$900,000	\$600,000	\$300,000	Stage 1 of 1
Three Gullies Rd	Victor Harbor	\$300,000	\$200,000	\$100,000	Stage 1 of 1
Total		\$3,200,000	\$2,140,000	\$1,060,000	



S&HLGA Regional Public Health Plan

S&HLGA Regional Public Health Committee (RPHC) has its membership drawn from Health, Environment and social planning officers of the member Councils

The S&HLGA RPHC held meetings on:

Date	Host
20 July 2021	Alexandrina, Strathalbyn
21 September 2021	On Line
30 November 2021	On Line
1 March 2022	On Line
29 March 2022	On Line

Primary tasks and focus for this committee:

- o Attendance at Committee meetings to implement and monitor the Wellbeing in Our Community- Regional Public Health Plan
- Liaise with LGA officers responsible for Public Health Programs
- Liaise with SA Public Health Office
- Represent the region at Forums and workshops
- Liaise with Public Health Researchers
- o Prepare funding submissions for regional Public Health projects

- Of significant importance was the winning of the Ministers Health & Wellbeing Public Health Award for the Community Wellbeing Indicators project.
- In addition, the region successfully completed the two ILC grants for disability and inclusion projects for Communications and Destinations.
- The commencement of the new 2022-27 S&HLGA Regional Public Health Plan.



S&HLGA Regional Climate Change Adaptation Committee (Resilient Hills and Coasts)

Resilient Hills and Coasts has its membership drawn from Environmental officers of the member Councils, RDA, Department of Water and Environment, Green Adelaide and Landscapes Board

The S&HLGA Regional Climate Change Adaptation Committee (Resilient Hills & Coast) held meetings on:

Date	Host
15 July 2021	District Council of Yankalilla
16 September 2021	City of Victor Harbor
9 December 2021	Mt Barker District Council
10 February 2022	On Line
9 April 2022	Adelaide Hills, Stirling
9 June 2022	City of Victor Harbor

Primary tasks and focus for this committee:

- Attendance at Committee meetings to implementation and Monitoring of the Regional Climate Change Adaptation Plan for S&HLGA:
- S&HLGA presentations as required
- o Implement and monitor the 2020-2025 Regional Action Plan
- Represent the region at forums and workshops
- o Liaise with various "Climate Change" State Government agencies and authorities

- Successful application for Federal funding for a regional and community Resilience study –
 Balancing Bushfire & Biodiversity
- Established a working group to develop Yankalilla Carbon Farming Pilot
- Successful Council & partner funding for the continuance of the Resilient Hill & Coasts project co-ordinator
- Liaised with Hills and Fleurieu Landscape Board and had input into its climate smart Farming forum



Regional Economic Development Network Committee

The S&HLGA has strongly supported the activities and research of the Adelaide Hills Fleurieu and Kangaroo Island Regional Development Australia Board and worked closely with RDA officers to partner with the organisation in the general Economic Development of the region.

This Committee has been formed with the Economic Development Officers from the S&HLGA Member Councils under the guidance of the RDA.

The RDA Economic Development Network Committee held meetings on:

Date	Host
9 August 2021	City of Victor Harbor
8 November 2021	Alexandrina, Goolwa
7 February 2022	On Line
16 May 2022	Mt Barker

Primary tasks and focus for this committee:

- To share information, achieve procurement and resource sharing efficiencies and develop a regional infrastructure Plan
- o Identify and collating infrastructure projects from Council plans
- Grade them according to Local, District or Regional category, dollar value and impact and probability
- Review the criteria to insure relevant social and environmental impacts are captured
- Generally, identify and develop regional economic growth strategies and opportunities

- Continued to Advocate for the Regional university hubs
- o Guided and assisted in the development and re-opening of the Strathalbyn Abattoir
- Noted the regional Housing crisis and active in the KI pilot housing projects
- Worked through the meeting Action items
- Shared information and knowledge about individual Council projects and programs
- Worked with the Mayo Communications group on addressing the Mobile blackspots in the region



Regional LGA Organisations EO Management Group

The Regional LGA EO group has its membership drawn from each of the Executive Officers of the respective regional LGA organisations

The Regional LGA Organisations EO Management Group held meetings on:

Date	Host
8 July 2021	Mt Gambier
6 September 2021	Loxton
8 February 2022	Mintaro
28 April 2022	On Line
27 June 2022	On Line

Primary tasks and focus for this committee:

- To provide input into the sector, develop capacity, share knowledge and develop cooperation between the regions:
- Have input into SAROC Business Plans and the Agenda
- Develop a working relationship with the LGA Management team
- Have input into sector issues
- Advocate on behalf of the regions
- Share information and provide collegiate support
- Develop a priority issues and action list

- o Input into the SAROC 2022-2023 Business Plan
- o Identified critical issues with the regional recycling (MRF) concept
- Input into Joint Planning Boards and Regional Plans
- o Guidance and assistance with the regional road mapping exercise (QGIS)
- Advocacy on the regional housing crisis, regional workforce development and regional mental health services



SAROC

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

The S&HLGA supports the Governance process by contributing to agenda items for SAROC meetings, the distribution of Key Outcomes Statements and/or Minutes of meetings for S&HLGA Board meetings and collegiate support to prepare submissions on behalf of country Councils that included:

Key achievements and outcomes:

- Review of the 2022 SAROC Annual Business Plan and development of the 2023 SAROC Annual Business Plan
- o Development of a Regional Housing Policy Toolkit
- o Progressing the development of a Regional Health Workforce Toolkit
- Advocated to address deteriorating medical services in regional areas
- Reviewed the LGA Community Waste Water Management Systems program
- Provided input into the LGA 2022 State Election Platform and Campaign Advocacy kit for Councils
- Advocacy on Hoarding and Squalor issues
- Development of the QGIS digital mapping of Regional Roads hierarchy



MP Relationships

The EO S&HLGA met regularly with the regions State government Members of Parliament (Finniss, Mawson, Kavel and Heysen) to discuss key priorities and policy impact for the region.

Federal MP Rebekha Sharkie (Mayo) and/or members of her team were regular attendees at S&HLGA Board meetings along with the regions State government MPs.

Regional Research Papers and Submissions

The following Papers and Submissions have been prepared on behalf of Member Councils during the course of the year:

- 2022 Value proposition
- Advocacy Proposal on Hoarding and Squalor
- o LGA Building Capacity progress report
- LGA Building Capacity final report 2020-2021
- Comment and input into the Independent review of the LGA Regional Building Capacity Grant program
- Audit Committee Exemption report
- State Election regional priorities and advocacy report

LGA Board

Mayor Jan – Claire Wisdom (Adelaide Hills Council) along with Mayor Keith Parkes (Alexandrina Council) have represented the Southern and Hills Region at the Local Government Association State Board meetings.

Resources

The continuation of the *capacity building grant from the Local Government Research and Development Scheme has improved* the capacity of the Executive Officer that has been applied across a range of Association projects and programs during the year.

Part of the additional capacity has supported the processes and project outcomes around the S&HLGA Roads Working Party and the applications to the Local Government Transport Advisory Panel, involvement with SAROC, the regional EO group, the regional committees and various reports, submissions and forums throughout the year.

Mr Graeme Martin has provided Executive Officer services to the Association.

Penny Worland has provided under contract, project oversight of the S&HLGA Community Wellbeing Indicators project, ILC Champions for accessible destinations, ILC Champions for accessible communications and a preliminary review of the current S&HLGA Regional Public Health plan in anticipation of a new S&HLGA 2022 Regional Public Health plan as required under legislation.

Josh Spiers from Adelaide Hills Council is co-ordinating and developing the new S&HLGA 2022-2027 Regional Public Health and Wellbeing Plan.

Jen St Jack and Olivia Davies have provided under contract, project oversight and co-ordination of the work program of the Resilience Hills and Coasts, S&HLGA's Climate Change Committee.

Sara O'Dea from RDA AHF&KI provides meeting minutes secretarial services to the S&HLGA Board

2021-2022 KEY ANNUAL ACTION PLAN

S&HLGA Key Annual Action Plan report for 2021-2022



2021-22 S&HLGA ANNUAL KEY ACTION PLAN

KEY CATEGORIES & THEMES

THE 2021-2025 S&HLGA BUSINESS PLAN

KEY STRATEGIC OBJECTIVES

- 1. Advocate and Assist Provide leadership and advocacy for its member Councils on regional and state issues
- 2. **Promote and Partner** To market & promote the Southern & Hills Local Government Association as a credible and capable advocate on behalf of its member Councils. Partner with relevant organisations and regional drivers
- 3. **Research and Recommend -** To conduct research and communicate on important or emerging issues for Councils and their communities
- 4. Capacity and Capability Build the capacity of its member Councils. Provide valuable information. Explore opportunities both external and internal to build capacity and capability in our region
- 5. **Good Governance -** Provide sound financial management. Ensure compliance with all regulatory obligations. Continually review, evaluate and mitigate risks

THE 2021-2022 S&HLGA ANNUAL KEY ACTION PLAN

Theme	Items & Actions
General Administration (sound financial and compliance management)	Budget, Complete Charter Review, Board meetings, Subscriptions and Levies, Key Actions, Audit, Annual Report, Grant reporting & acquitals.
Projects and support (sustainability and development)	New Regional Public Health Plan, Resilient Hills & Coast Climate adaptation Plan, ILC Accessibility and Destinations projects, Implement new 2030 Transport Plan and SLRP applications.
Leadership, advocacy and marketing	LG reform, Continue relationship building with Government MPs, Website information & maintenance, Peri-Urban grouping Overabundant species (Little Corella) Strategy and Management, SLRP review
Opportunities (capacity and infrastructure)	CWMS, Waste, Regional Infrastructure Plan, Membership and External Funding, Regional Development Assessment Panel, Telecommunications and 5G

Theme	Items & Actions	Item	Status	Comment
General Administration	Budget, Charter	Budget		Adopted
(sound financial	Review, Board meetings,	2021-2025 S&HLGA Business Plan		Complete

Theme	Items & Actions	Item	Status	Comment
and compliance	Subscriptions and	Charter review		Complete
management)	Levies, Key Actions, Audit, Annual Report,	Subscriptions & levies		Issued and received
	Grant reporting &	Audit		Complete
	acquittals, 4 year	Annual Report		Complete and issued
	2021-2025 S&HLGA Business Plan	LGA Grants		Capacity Grant received
		Website		WIP
Projects and support (sustainability and development)	Regional Public Health Plan, Resilient Hills & Coast Climate adaptation Plan, Regional Transport Plan	Regional Public Health Plan		WIP Phase 2 Community Wellbeing Indicators grant application submitted but rejected. Winner Minister's Excellence in Public Health Award
		Resilient Hills & Coast Climate adaptation Plan		Co-ordinator appointed. Implementing Regional Action Plan
		Regional Transport Plan		Completed May 2022
		ILC Accessibility/Destinations		WIP ILC Destinations finalised 30/09/2021 Winner PIA award Nov 2021
Leadership,	LGA Peri-Urban	LGA peri Urban		Peri-urban regional
advocacy and marketing	Governance review, New Government	Governance review		conference/organisation to be investigated
	Policies and LG Reform, Relationship	LG reform		Continue to work with the LGA/SAOC
	building with State	Relationship with MPs		Regularly meeting
	Government MPs,	Overabundant species (Little Corellas)		WIP
		SLRP Review		Completed
Opportunities (capacity and infrastructure)	CWMS, Waste, Regional Infrastructure Plan, External Funding,	CWMS		Committee to meet regularly. Liaise with Legatus. Workshop forums planned for April 2022
	Regional Development Assessment Panel, Regional Plan and telecommunications	Waste		Liaise with the regional Waste Authorities to co- ordinate the regional strategy around waste management and the circular economy
		Infrastructure Plan		Recent RDA priority project forum/ Committee meeting regularly
		External funding		Project based and WIP.
		Telecommunications		Seek funding opportunities as presented Mayo Advisory Group to be investigated RDA/S&HLGA to partner preliminary information for the Advisory Group.
		SA Coastal Councils Alliance		WIP.

Theme	Items & Actions	Item	Status	Comment
		Regional Assessment Panel		

Key	Not on track/overdue / yet to commence
	Past due date but some minor action commenced
	Past due date / action commenced and on track
	completed / no further action required

Category	S&HLGA Role	Item	Comment/Description
Administration	Active/Lead	Charter Review	Adopted and Gazetted 27 Jan 2022
	Active/Lead	Budget 2021-2022	Adopted June 2021
	Active/Lead	Key Action 2021-2022	Adopted June 2021
	Active/Lead	Regional Capacity grant acquittal 2020-2021	Acquited 2020-21 Received for 2021-22
	Active/Lead	Audit 2020-2021	Complete August 2021
	Active/Lead	Annual Report 2020-2021	Complete September 2021
	Active/Lead	2021-2025 S&HLGA Business Plan	Adopted Dec 2021
Projects – Lead/S&HLGA Committee	Active/Lead	Regional Public Health Plan	WIP. Applied for Phase 2 Community Wellbeing Indicators LGA R&D grant. Winner of Regional category Ministers Excellence in Public Health 2021 award. AHC developing new 2021- 2025 regional Public Health Plan. Awaiting Ministerial approval of draft for stakeholder consultation
	Active/Lead	Resilient Hills & Coast	re-appointed a co-ordinator. Contract signed. Sub contractor from June – Dec 2022
	Active/Lead	S&HLGA Advisory Group	2022 Meeting schedule issued
	Active/Lead	2030 Transport Plan/ Road Works Party	S&HLGA 2030 Regional Transport Plan. complete. SLRP funding recommendations lodged May 2022
	Active/Influence	CWMS	Legatus Group now leading sector review. Regional forums set up April 2022. State Conference April19/20 Mt Gambier.
		1166	D 11 11
Projects – Lead	Active/Lead	ILC Communications/Destinations Projects	Destinations project complete. Destinations project winner of 2021 PIA award. Communications project WIP and successfully

Category	S&HLGA Role	Item	Comment/Description
eutegery			negotiated with LGA for final delivery
	Lead/Partner/Influence	Regional LGA Management Group	Regular meeting of the LGA EOs and development of priority projects in conjunction with SAROC
Projects - Partner	Partner/Influence	Coastal Alliance project	Supported Funding Proposal. Subscriptions paid. Key plank in LGA state election advocacy
	Partner/Advocate	Telecommunications	Advocating for regional black spot funding and ready for 5G. Potential Mayo user group. RDA/S&HLGA joint project underway
	Partner/Influence	Economic Development Officers Forum	RDA lead but focus on Regional Infrastructure plan, Federal stimulus opportunities and Public Transport.
	Partner/Influence	Waste Management Strategy	
	Partner/Advocate	Northern Freight Bypass. SE Transport Corridor studies	Final reports released. Minister for Transport to attend Aug meeting
	Partner/Influence	Overabundant Species	S&HLGA/LGA/Landscapes Board working on collaborative project for managing Little Corellas. Cherp have application for State and Federal funding with support from 11 Councils and S&HLGA
	Partner/Influence	SLRP Review	Working with LGA assessing Hudson Howell recommendations. Review completed and now most recommendations being implemented
Relationships	Active/Lead/Influence	State MPs/Federal MP	Continue regular catch ups during 2021-2022 Meetings with MP Finniss and Kavel during March 2022 in lead up to election
	Active/Lead/Influence	Peri –Urban Group	Advocate and seek input from potential expanded Council members into a larger peri – urban Regional Organisation. Option to pursue an annual conference

Acronyms

AICD.....Australian Institute of Company Directors CEO......Chief Executive Officer CWMS......Community Wastewater Management Systems DEW......Department of Environment and Water EO.....Executive Officer ESCOSA.....Essential Services Commission of South Australia GAROC......Greater Adelaide Region of Councils LGA.....Local Government Association MP.....Members of Parliament MDBA......Murray Darling Basin Authority MOU......Memorandum of Understanding NBN......National Broadband Network NRM.....Natural Resources Management OLG.....Office of Local Government PIRSA.....Primary Industries & Regions SA RH&C.....Resilient Hills and Coasts Committee RDA.....Regional Development Australia RPHC.....Regional Public Health Committee RWP.....Roads Works Party SA.....South Australia SAROC.....South Australian Regional Organisation of Councils S&HLGA.....Southern and Hills Local Government Association SLRP.....Special Local Roads Program

FINANCIALS

S&HLGA Audited Financial statement for 2021-2022

SOUTHERN & HILLS LOCAL GOVERNMENT ASSOCIATION FINANCIAL STATEMENTS

Statement of Comprehensive Income for the Year Ended 30th June 2022

	Notes	2022 \$	2021 \$
Income			
Subscriptions Operating Grants Investment Income Other	1.8 2.2 1.7	129,423 42,783 665 115,694	91,214 42,151 1,258 39,833
Total Income		288,565	174,456
Expenditure			
Employee Costs Materials, Contracts and other expenses Finance Charges	3	150,733 218,354 5,536	137,149 219,153 4,036
Total Expenditure	_	374,623	360,338
Surplus (Deficit) from Operations	_	(86,058)	(185,882)

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

Balance Sheet as at 30th June 2022

	2022	2021
1	lotes \$	\$
Current Assets		
Investments Debtors	218,876 0	201,700 0
Total Current Assets	218,876	201,700
Current Liabilities		
Accounts Payable Grants in Advance GST PAYG Payable Employee provisions Rounding Superannuation payable Wages payable Total Current Liabilities Net Current Assets	2,673 81,818 (1,808) 5,152 36,169 (15) 0 (599) 123,390	0 (9,912) 2,576 23,194 (15) 906 3,406 20,156
Net Assets	95,486	181,544
Equity		
Accumulated Surplus	95,486	181,544
Total Equity	95,486	181,544

The above Balance Sheet should be read in conjunction with the accompanying notes

SOUTHERN & HILLS LOCAL GOVERNMENT ASSOCIATION Statement of Changes in Equity for the Year Ended 30th June 2022

		2022	2021
	Notes	\$	\$
Accumulated Surplus			
Balance at beginning of period Net Surplus / (Deficit)		181,544 (86,058)	367,426 (185,882)
Balance at end of period	_	95,486	181,544
	_		
Total Equity	_	95,486	181,544

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

Statement of Cash Flows for the Year Ended 30th June 2022

	2022		2021
	Notes	\$	\$
Cash Flows from Operating Activities			
Receipts Payments GST Paid (received) Finance Costs Interest Receipts	_	406,690 (382,437) (2,205) (5,537) 665	202,013 (390,984) 17,179 (4,037) 1,258
Net Cash Provided by (Used in) Operating Activities		17,176	(174,571)
Net increase/(decrease) in Cash Held		17,176	(174,571)
Cash at the beginning of the reporting period	_	201,700	376,271
Cash at the end of the reporting period	_	218,876	201,700

Reconciliation of Change in Net Assets to Cash from operating activities

	2022	2021
		\$
Net Surplus	(86,058)	(185,882)
Decrease / (Increase) in Provisions	8,063	
Decrease / (Increase) in Debtors	0	10,450
(Decrease) / Increase in Accounts Payable	13,353	860
(Decrease) / Increase in Grants in Advance	81,818	-
Net Cash provided by Operating Activities	17,176	(174,571)

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

SOUTHERN & HILLS LOCAL GOVERNMENT ASSOCIATION

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS For the year ended 30 June 2022

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.

The financial report was authorised for issue by certificate under regulation 14 of the *Local Government (Financial Management) Regulations 2011* dated 31 July 2022.

1 Basis of Preparation

1.1 Compliance with Australian Accounting Standards

This general-purpose financial report has been prepared in accordance with Australian Accounting Standards as they apply to not-for-profit entities, other authoritative pronouncements of the Australian Accounting Standards Board, interpretations and relevant South Australian legislation

The Southern & Hills Local Government Association is a Regional Subsidiary under Section 43 and Schedule 2 of the Local Government Act 1999. The Constituent Councils are the Adelaide Hills Council, Alexandrina Council, Kangaroo Island Council, Mt Barker District Council, City of Victor Harbor and District Council of Yankalilla.

All funds received and expended by the Association have been included in the financial statements forming part of this financial report.

1.2 Historical Cost Convention

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

1.4 Rounding

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

1.5 Non-Current Assets and Non-Current Liabilities

The Association has nil non-current assets or non-current liabilities.

1.6 Employees

The Association has one employee having converted the CEO from contractor to employee in February 2019.

1.7 Investments

Investments are valued at cost. Interest revenues are recognised as they accrue.

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

1.8 Subscriptions

Clause 6 of the Charter of the Association prescribes that subscriptions (not levies) by Constituent Councils are equal. The Charter has since been amended in January 2022 allowing flexible subscriptions.

Constituent Council Subscription 2022 \$20,000 Constituent Council Subscription 2021 \$13,667

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

1.10 Cash

For purposes of the statement of cash flows, cash includes cash deposits which are readily convertible to cash on hand and which are used in the cash management function on a day to day basis.

1.11 New accounting standards for application in future periods

The Australian Accounting Standards Board has issued new and amended Accounting Standards and interpretations that have mandatory application dates for future periods. The organisation has assessed that it is not expected to be materially impacted by those changes.

2 Functions / Activities of the Association

- **2.1** Revenues and expenses have been attributed to the following functions / activities, descriptions of which are set out in Note 2.2.
- 2.2 The activities of the Association are categorised into the following broad functions:

Administration: The operation of the Office of the Association and its decision making

forums.

Special projects: The research into and implementation of projects prescribed by Acts or

regulations or approved by Board decision.

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NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

Note 2.2 Functions / Activities of the Southern & Hills Local Government Association

Administration

Year	Revenue			Expen	Curpluo		
rear	Grants	Other	Total Revenue	%	Expenses Total	%	Surplus (Deficit)
2022	0	131,295	131,295	45.5%	196,452	52.4%	(65,157)
2021	0	92,472	92,472	53.0%	205,278	57.0%	(93,728)
Projects							
2022	157,270	0	157,270	54.5%	178,171	47.6%	(20,901)
2021	62,251	19,732	81,984	47.0%	155,060	43.0%	(73,077)
Total							
2022	157,270	131,295	288,565	100%	374,623	100%	(86,058)
2021	62,251	112,204	174,456	100%	360,338	100%	(185,882)

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

3. Contractual Services

Contractual Services involve payments or liabilities for the external provision of services and include (net of GST):

·	,	2022	2021	
Consultants:	Jeanette Pope	\$13,723	\$20,400	
	URPS	\$2,443	\$47,496	
	HDS Australia Pty Ltd	\$33,025	\$28,810	
	Centre for Inclusive design	\$23,850	\$10,500	
	Seed Consulting	\$0	\$0	
	Jack Jensen	\$33,000	\$7,500	
	Penny Worland Consulting	\$21,944	\$27,455	
	ILC Advisors	\$0	\$1,580	
	AHC	\$10,000	\$0	
	Totals	\$137,985	\$153,741	
	Material and other expenses	\$ 80,369	\$ 65,412	
	Total	\$218,354	\$219,153	

4. Comparison of Budget and Actual Results

	2022		20	21
	Budget \$	Actual \$	Budget \$	Actual \$
Revenue				
Administration Projects	131,281 144,270	131,295 157,270	92,214 63,910	92,472 81,984
Total Revenue	275,551	288,565	156,124	174,456
Expenditure				
Administration Projects	186,028 171,424	196,452 178,171	184,449 100,559	205,278 155,060
Total Expenditure	357,452	374,623	285,008	360,338
Surplus (Deficit)	(81,901)	(86,058)	(128,884)	(185,882)

CERTIFICATION OF FINANCIAL STATEMENTS

We have been authorised by the Southern & Hills Local Government 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.
- o the financial statements present a true and fair view of the Association's financial position at 30 June 2022 and the results of its operations and cash flows for the financial year.
- internal controls implemented by the Authority provide a reasonable assurance that the Association's financial records are complete, accurate and reliable and were effective throughout the financial year.
- o the financial statements accurately reflect the Association's accounting and other records.

Dated 19th September 2022

Graeme Martin

EXECUTIVE OFFICER

Mayor Keith Parkes PRESIDENT

CERTIFICATION OF AUDITOR INDEPENDENCE

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of the Southern & Hills Local Government Association for the year ended 30 June 2022, the Association's Auditor, HLB Mann Judd, 169 Fullarton Rd, Adelaide, 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.

Dated 19th September 2022

Graeme Martin

EXECUTIVE OFFICER

Mayor Keith Parkes PRESIDENT



The Board C/- Graeme Martin Executive Officer Southern & Hills Local Government Association 13 Ringmer Drive Burnside SA 5066

TO THE BOARD MEMBERS OF SOUTHERN & HILLS LOCAL GOVERNMENT ASSOCIATION

STATEMENT OF AUDITORS INDEPENDENCE ANNUAL FINANCIAL STATEMENT FOR THE YEAR ENDED 30 JUNE 2022

I confirm that, for the audit of the financial statements of Southern & Hills Local Government Association for the year ended 30 June 2022, I have maintained my independence in accordance with the requirements of APES 110 – Code of Ethics for Professional Accountants, Section 290, published by the Accounting Professional and Ethical Standards Board, in accordance with the Local Government Act 1999 and the Local Government (Financial Management) Regulations 2011 made under that Act.

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

HLB Mann Judd

HLB Mann Judd Audit (SA) Pty Ltd Chartered Accountants

Jon Colquhoun Director

Adelaide, South Australia
19 September 2022



Independent Auditor's Report to the Members of Southern & Hills Local Government Association

Opinion

We have audited the financial report of Southern & Hills Local Government Association ("the Association") which comprises the Balance Sheet as at 30 June 2022, the statement of comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial report presents fairly, in all material aspects, the financial position of the Association as at 30 June 2022, and its financial performance and its cash flow for the year then ended in accordance with Australian Accounting Standards.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the Association in accordance with the auditor independence 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.

Responsibilities of Management and Board Members for the Financial Report

Management is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards and for such internal control as management determines is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

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

Board Members are responsible for overseeing the Association'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 an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists.

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Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

As part of an audit 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 Association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of the management'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 Association'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 Association 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 Board Members 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.

HLB Mann Judd

HLB Mann Judd Audit (SA) Pty Ltd Chartered Accountants

Adelaide, South Australia 19 September 2022 Jon Colquhoun Director

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Southern and Hills Local Government Association Independent Assurance Report

Qualified Opinion

We have undertaken a reasonable assurance engagement on the design and the operating effectiveness of controls established by Southern and Hills Local Government Association ('Association') in relation to financial transactions relating to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities, throughout the period 1 July 2021 to 30 June 2022 relevant to ensuring such transactions have been conducted properly and in accordance with law.

In our opinion, except for the matter described in the Basis for Qualified Opinion paragraph, in all material respects:

- (a) The controls established by the Association in relation to financial transactions relating to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities were suitably designed to ensure such transactions have been conducted properly and in accordance with law; and
- (b) The controls operated effectively as designed throughout the period from 1 July 2021 to 30 June 2022.

Basis for Qualified Opinion

The Association sought exemption from the requirement in clause 30 of Schedule 2 of the *Local Government Act 1999*. The Minister granted the exemption on the basis that the Association would periodically review and update its internal controls and encouraged the use of the practical and contemporary guidance material on internal controls issued by the Local Government Association's 'Better Practice Model – Internal Financial Controls'.

The Association's 'Operations Manual – Finance Policy' is available on the Association's website and was last updated in October 2014.

We conducted our engagement in accordance with applicable Australian Standards on Assurance Engagement ASAE 3000 Assurance Engagements Other than Audits or Reviews of Historical Financial Information and ASAE 3150 Assurance Engagement on Controls, issued by the Australian Auditing and Assurance Standards Board, in order to state whether, in all material respects. ASAE 3000 also requires us to comply with the relevant ethical requirements of the Australian professional accounting bodies

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

The Associations Responsibility for Internal Control

The Association is responsible for:

- a) The receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities;
- b) Identifying the control objectives
- c) Identifying the risks that threaten achievement of the control objectives
- d) Designing controls to mitigate those risks, so that those risks will not prevent achievement of the identified control objectives; and
- e) Operating effectively the controls as designed throughout the period.

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Our Independence and Quality Control

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

Auditor's responsibility

Our responsibility is to express an opinion on the Authority's compliance with Section 125 of the Local Government Act 1999 in relation only to the internal controls established by the Authority to ensure that financial transactions relating to receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities, based on our procedures. Our engagement has been conducted in accordance with applicable Australian Standards on Assurance Engagements ASAE 3000 Assurance Engagements Other than Audits or Reviews of Historical Information and ASAE 3150 Assurance Engagements on Controls, issued by the Australian Auditing and Assurance Standards Board, in order to state whether, in all material respects, the Authority has complied with Section 125 of the Local Government Act 1999 in relation only to the internal controls specified above for the period 1 July 2020 to 30 June 2021. ASAE 3000 also requires us to comply with the relevant ethical requirements for the Australian professional accounting bodies.

Limitations of Controls

Because of the inherent limitations of any internal control structure it is possible that, even if the controls are suitably designed and operating effectively, the control objectives may not be achieved so that fraud, error, or non-compliance with laws and regulations may occur and not be detected. An assurance engagement on controls is not designed to detect all instances of controls operating ineffectively as it is not performed continuously throughout the period and the tests performed are on a sample basis. Any projection of the outcome of the evaluation of controls to future periods is subject to the risk that the controls may become inadequate because of changes in conditions, or that the degree of compliance with them may deteriorate.

Limitations of Use

This report has been prepared for the members of the Authority in Accordance with Section 129 of the Local Government Act 1999 in relation to the Internal Controls Specified above. We disclaim any assumption of responsibility for any reliance on this report to any persons or users other than the members of the Authority, or for any purpose other than which it was prepared.

HLB Mann Judd

HLB Mann Judd Audit (SA) Pty Ltd Chartered Accountants

Adelaide, South Australia 19 September 2022 Jon Colquhoun Director

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