



CITY OF PORT LINCOLN

ANNUAL REPORT

2022/2023

ACKNOWLEDGEMENT OF COUNTRY

We acknowledge the Barngarla People, the Traditional Owners of the land on which the City of Port Lincoln rests and their continuing connection to land, sea, culture and community. We pay our respects to Elders past, present and emerging, and we extend that respect to other Aboriginal and Torres Strait Islander people in our community.



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Prepared by **City of Port Lincoln**

Adopted by Council

20 November 2023

RM: N2310022 18.68.4.1

MESSAGE FROM THE MAYOR

On behalf of my fellow Councillors and Council's executive management team, I am pleased to present the City of Port Lincoln 2022-23 Annual Report. This report describes Council's key deliverables, financial performance, and highlights the achievements and challenges during the year gone by.

THE COUNCIL ELECTIONS were held during the 2022-23 financial year, and these elections are a fundamental part of the democratic process, where electors decide who will represent them for the next four years. Prior to the elections, Council bid farewell to Cr. Faye Davis, Cr Geoff Dodd and Cr Peter Jolley who retired at the end of their terms, and we thank them for their service to the City of Port Lincoln. Following the elections in 2022, Council welcomed five new elected members, Cr Shania Richards, our youngest serving Councillor; Cr Dylan Cowley; Cr Karen Hollamby; Cr Lillian Poynter, and myself as the first female Mayor to be elected to the role. We thank the former Mayor, Brad Flaherty for his service to Port Lincoln, and welcome back returning elected members, Cr Andrea Broadfoot; Cr Peter Linn; Cr Jack Ritchie (Deputy Mayor); Cr Robyn Rowsell and Cr Valerie Staunton.

One of the challenges of current job markets is the attraction and retention of staff, and we have seen some changes in our staff during 2022-23, including the resignation of the Chief Executive Officer (CEO), Mr Matthew Morgan. Council boasts some very long

term staff, and has worked hard to fill vacancies.

The recruitment of a new Chief Executive Officer has begun and we look forward to the future with a fresh and exciting blend of new and existing staff across all work groups.

I have been proud to represent the City of Port Lincoln at a variety of local, State and National events and meetings, advocating for the best interests of Port Lincoln and the wider Lower Eyre Peninsula at every opportunity. Of significant note during 2022-23 was the hosting of the Eyre Peninsula Local Government Association Conference in Port Lincoln; attendance at the Local Government Association Mayor's Forum in Adelaide; and attendance at the National General Assembly in Canberra of the Australian Local Government Association. Opportunities to bring Port Lincoln to a wider audience ensures we stay relevant and at the forefront of government decision making.

I have participated in meetings of the Eyre Peninsula Desalination Plant Project, Site Selection Committee until it was wound up earlier this year. This project continues to be planned for the Billy Lights Point site by SA Water and State Government, although the

Site Selection Committee's recommendation was for a site at Sleaford West. Following the wind-up of the Site Selection Committee, an advocacy meeting was convened, and the CEO and I have met with industry representatives, SA Water and State Government to continue reiterating Council's position which supports our fishing industry and the Site Selection Committee's recommendation.

Council continues to deliver various stages of the Foreshore Redevelopment Project and it is anticipated to be completed by February 2024. It was a delight to open the Playspace component during the year. It has been widely welcomed by young families, and user groups of all ages and abilities, and it has been wonderful to see the smiles on the face of residents and visitors using the facility.

Council relies heavily on the goodwill of its volunteers, and we thank them for the role they play in keeping our city vibrant and engaged. Our cruise ship program, library, Nautilus Arts Centre and the Mill Cottage all benefit from the generous donation of time, and volunteers are our un-sung heroes. I sincerely thank them all, and encourage anyone looking for an opportunity to volunteer, to get in touch with our Council office.

Port Lincoln is a city that partners with its people! Nothing could make us more proud, than the title of 'Most Welcoming' as identified by Booking.Com during the year, with first place in the state and third in the nation. We also were awarded fourth place in the Aussie Towns of the Year, by online booking agents, Wotif. We are a proud city, full of vibrant individuals that make up the charm and character of Port Lincoln.



Congratulations to all of us, who welcome travellers, visitors, holidaymakers, family and friends to beautiful Port Lincoln.

Whilst I have not yet completed a year in the role as your Mayor, I thank you for your trust in me and in Council, to deliver the best outcomes for you all. My door is always open, and I look forward to a season of change and new beginnings for Council and our residents and ratepayers. I have faith in Council's clear vision for our city which will bring Port Lincoln to the forefront as a thriving regional city on a trajectory of growth with "an inclusive and connected community, committed to excellence in lifestyle, culture, industry and innovation" and I look forward to working hand in hand with you all, to see it come to life.

Diana Mislov
Mayor

MESSAGE FROM THE CEO

Welcome

to the City of Port Lincoln
2022/2023 Annual Report.

A MAJOR EVENT this year was the 2022 Local Government Elections and in addition to the returning Councillors comprising Deputy Mayor Jack Ritchie, Councillor Robyn Rowsell, Councillor Andrea Broadfoot and Councillor Peter Linn, we welcomed five new elected members including Mayor Diana Mislov, Councillor Lillian Poynter, Councillor Karen Hollamby, Councillor Dylan Cowley and Councillor Shania Richards after the conclusion of elections in November 2022.

We must also acknowledge the service of non-returning members, many of whom retired after several terms on Council including former Mayor Brad Flaherty, Councillor Faye Davis, Councillor Peter Jolley and Councillor Geoff Dodd.

The new Council hit the road running and planning was completed on various strategic documents leading to the endorsement of the City's first Economic Development Strategy, Sport and Recreation Strategy and an updated Emergency Management Plan.

In January, Council welcomed over 400 people to the Australia Day breakfast and service which post-covid was held on the Port Lincoln Foreshore in the

lead up to the 60th anniversary edition of Tunarama (which ultimately was the last event provided by the Tunarama committee – with Council now having secured rights to reinvigorate the event in future years).

Council, in partnership with the Andy Thomas Space Foundation, awarded its inaugural Constellation Scholarship, which is provided to Port Lincoln students graduating year 12 and undertaking tertiary studies in a field that could lead to a career in or supporting the space industry, and we congratulate Darcy Goldfinch on receiving this special scholarship.

Major projects continued, particularly the \$7.2M Port Lincoln Foreshore Project which is being delivered over multiple years, with the new play space being completed and being very well received and patronised by the community. Works continue on the Jetty renewal, seawall and Parnkalla Trail upgrades.

Community spaces refurbishments were completed including the ArtEyrea refurbishment project for the arts community and the 'Manse' refurbishment to house the new Port Lincoln campus of UniHub Spencer Gulf.



Road safety and maintenance remained a key focus for the Council this year and the continued partnership with the state government reaped rewards with two stages of works being planned within the CBD area including resealing works and roundabout safety improvements. Stage 1 works were completed in 2022/2023 and Stage 2 works will be completed in 2023/2024.

We also welcomed the further announcement of traffic signals to be installed after successfully securing federal funding for the Porter Street / Liverpool Street intersection.

Council continued its own reseal projects with over \$350K of road reseals being completed and a new school crossing being installed on Oxford Terrace to enhance pedestrian safety in that precinct.

Port Lincoln became a domestic tourism hotspot during COVID and this continued with our community receiving several accolades from Wotif and Booking.com, and welcoming over 30,000 visitors during the first post-covid cruise ship season.

Organisationally, like many regional Councils and businesses, attracting and retaining workforce was a key challenge throughout the year, and this led to the

development of the 'Port Lincoln Chooses You' video campaign, which has a very broad outreach about the lifestyle benefits of living in Port Lincoln.

Work was completed on implementing a cloud-based human resources management system and works commenced on delivering a full replacement of Council's current finance, property and rating systems, due for completion in late 2024, delivering savings on ICT hardware and streamlining many internal processes.

Financially, a strong result was produced for 2022/2023 financial year, resulting in a surplus of \$297,836, after adjusting for the prepayment of the Financial Assistance Grant Funding received from Federal Government. The receipt of another tranche of Local Roads Community Infrastructure funding in 2022/2023 also contributed towards Council achieving a surplus position.

It has been a pleasure to be the CEO of this Council for another year and I thank the Council, staff and the broader community for their support.

SECTION ONE **WE ARE & WILL BE...**

An inclusive and connected
community committed to
excellence in lifestyle, culture,
industry and innovation



Port Lincoln is the 'Seafood Capital of Australia', an iconic South Australian regional coastal city. We are the major service centre for the southern Eyre Peninsula communities. The city is located at the base of Eyre Peninsula some 650km west of Adelaide by road, on one of the world's largest protected harbours. The natural setting of Boston Bay is a defining feature of Port Lincoln, with the foreshore open space a highly valued recreation space and visitor experience. The lifestyle opportunities of the area are without parallel.

Regional primary production including 50% of South Australia's wheat, barley and oil seed together with our deep natural harbour and commercial fishing fleet, makes Port Lincoln a major agricultural export and fishing centre. The economy continues to diversify through the innovation and growth of production and industry, bringing new investment, workforce and population growth. Port Lincoln's popularity as a domestic visitor destination continues to grow.



CITY PROFILE FOR THE CITY OF PORT LINCOLN 2022/2023


Total Area
3,037 Hectares




**8 August
1921**
Town
Corporation
Claimed


**30
January
1971**
Proclaimed
City

**26 March
1981**
Boundaries
Extended

 **14,947**
Estimated Population
as at 30 June 2022*

 **491**
Average Rainfalls
Millimetres (Source : BOM)

21
Kilometres
of Coastline



 **163.5**
Kilometres
of Sealed Road

 **2.4**
Kilometres
of Unsealed Road

 **81.6**
Kilometres
of Footpath



Site Value Rateable Properties

as at June 2023

\$1.210 Billion

8,848 Assessments
(8,564 Rateable)



6.5%

of people
needing
assistance in
their day to day
lives due to
disability*



156

Development
Applications
2022/2023

**\$22.8
million**

Value of Development
Approvals



4.5%

Unemployment
Rate*



18.9%

2,235

People Volunteer*

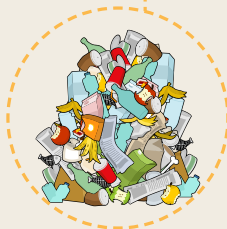


72,059 visitors

Port Lincoln Visitor Information Centre

12,345

Tonnes of
rubbish goes
to landfill
per year



1,414

Tonnes
recycled
per year



2,716

Registered dogs

606

Registered cats



Source:

* <https://profile.id.com.au/rda-eyre-peninsula>

STRATEGIC MANAGEMENT PLANS

Council is required to develop, adopt and review plans for the management of its area, collectively called Strategic Management Plans within two years of a general election of the council as per Section 122 of the Local Government Act 1999. The next review of the Strategic Plans are required to be completed by 2024.

The City of Port Lincoln's Strategic Management Plans are:

- The Strategic Directions Plan 2021-2030, which provides the community vision and Council objectives that drive Council's decision-making and activities;
- The Long Term Financial Plan (LTFP); and
- The closely aligned Strategic Asset Management Plan (SAMP).

A full list of Council's Plans and Strategies are available on Council's website at :

www.portlincoln.sa.gov.au/plansandstrategies



OUR VISION FOR THE CITY

Council has aligned its Goals, Objectives and Strategic Actions to achieve the Vision of:

“An inclusive and connected community committed to excellence in lifestyle, culture, industry and innovation” and meet the needs of the city and the wider community. Council’s projects and activities for the 2022/2023 year were developed and set to align with the objectives of the Strategic Directions Plan 2021-2030 and other strategic documents, plans and strategies that all contribute to achieving Council’s Goals.

ANNUAL BUSINESS PLAN AND BUDGET

Through the development of the 2022/2023 Annual Business Plan and Budget, Council endorsed 40 Capital projects to be completed or commenced during the 2022/2023 financial year, as well as 15 operational new initiatives/projects that required budget allocation and/or internal resources.

The table below illustrates the percentage of 2022/2023 projects that were included in the adopted Annual Business Plan and Budget that have either been completed, commenced and are ongoing work in progress or are a staged multi year project, or deferred and to be included in future budgets. In response to unplanned events, requests and opportunities, or supply shortages and resource capacity, Council has been required to make adjustments to the planned program of works through budget review processes.

80% of Council’s Capital and Operational Projects were either completed or were part of multi-year projects, such as the Foreshore Redevelopment, Wait Reserve and Nelson Square projects.

Supply chain challenges, availability of contractors and internal staff resourcing constraints were all major contributing factors for the deferral of the remaining 20% of Council’s projects.

Type of Project	Completed	In Progress or Multi Year Project	Deferred
Capital Projects	40%	40%	20%
Operational Project	53%	27%	20%

The following pages provides a summary of Council’s key achievements against the Strategic Goals.



ECONOMIC GROWTH AND OPPORTUNITY

GOAL 1

We will be an innovative, diverse and growing local economy

Key Achievements

- Delivered the City's first Economic Development Strategy for 2023-2026, which identified 5 key themes with actions outlined in each
 - A housing strategy was identified under the theme, 'Plan Growth', and work has commenced with a completion date set for the first half of 2024
 - The theme: 'Develop Capacity' identified childcare as a key constraint in the city's economic development and accordingly a childcare strategy has been funded to be undertaken during 2023/24.
- Welcomed 12 cruise ships to Port Lincoln between October 2022 and March 2023, after a two-and-a-half-year hiatus. The "Cruise Ship Welcome Program" was supported by 27 community volunteers who greeted nearly 36,000 people to Port Lincoln during the season
- The Port Lincoln Visitor Information Centre assisted over 72,000 visitors into the Centre, including 8,000 cruise ship passengers. This was up from a total of 60,000 visitors in 2021/22. Tour and ticket sales were up 48% on the previous year and souvenir sales were up by 38%
- Awarded two accolades including:
 - Wotif's 2023 Aussie Town of the Year Award, with Port Lincoln coming fourth in the list of top travel destinations – the only SA city in the top ten, and
 - Booking.com's "Most welcoming town in South Australia"
- Both awards are a credit to the cruise ship welcome program, the friendly staff at the visitor centre, and the city's welcoming community and businesses who look after visitors daily



- Worked with a small team of interns from UniSA to develop a marina wharf study of the Lincoln Cove Marina Wharf
- Contributed to the Regional Development Australia's Eyre Peninsula (RDAEP) tourism brand review with the new brand, "EYRE, the WILD side" which was launched in early 2023, with additional funding supplied to the RDAEP for brand awareness activities
- Developed an Eyre Peninsula Monopoly Board Game in conjunction with eight councils from the Eyre Peninsula. The board features iconic destinations and experiences around the Eyre Peninsula and will be sold from the Port Lincoln Visitor Information Centre
- Produced the Port Lincoln Chooses You recruitment video designed for both the council and businesses in the city to use to attract and encourage potential staff to live, work and play in Port Lincoln
- Allocated in excess of \$100,000 through Council's Community Grant Funding Program for events and programs that supported the local economy, enhanced community wellbeing and created opportunity for social inclusion
- Provided financial support to local major events including Port Lincoln Tunarama Festival, the Mortlock Shield, Adelaide to Lincoln Yacht Race and the SALT Festival
- Provided \$10,000 to the Chamber of Commerce and Tourism to deliver Christmas and New Year events and activities including a Christmas Street Parade and fireworks on New Year Eve
- Provided \$10,000 to Norwood Football Club to host an SANFL game at Centenary Oval against West Adelaide Football Club
- Completed the redevelopment of the former Manse Building at the Baptist Church to create a Regional University Centre operated by Uni Hub Spencer Gulf. Co-funded by Council and Federal Government to create a fit-for-purpose remote study facility to improve the accessibility to tertiary study for the community





LIVEABLE AND ACTIVE COMMUNITIES

GOAL 2

We will be a healthy, safe, inclusive and empowered community

Key Achievements

- A total of 92,153 people visited the Nautilus Arts Centre throughout the year
- Provided opportunity for the local community to engage with a variety of local and travelling performances at Council's Nautilus Arts Centre
- Supported local artists through sales and promotion in the Nautilus Arts Centre galleries, gallery shop and via the Artist of the Month exhibition in the Nautilus Arts Centre foyer
- Provided a platform for artists at any stage of their career to exhibit their work and gain exposure via the Port Lincoln Art Prize
- Welcomed 55,980 community members and visitors through the Port Lincoln Library doors
- Supported digital literacy outcomes through the Port Lincoln Library's Tech Support Program
- Established a Toy Library for Port Lincoln through the inaugural Libraries Board of SA Innovation Grant, supporting children to reach their potential
- Engaged Yailgoo Arts Group to incorporate Barngarla language, culture and histories into the foreshore play space as a part of the significant redevelopment of this premier destination





- Delivered Cultural Awareness training to Elected Members by Council's First Nations Engagement Officer
- Continued to implement the Volunteer Review Action Plan
- Developed and adopted Council's first Sport and Recreation Strategy on 20 February 2023
- Provided \$10,000 to West Coast Youth and Community Support, to support its many youth outreach and leadership activities during the 2022/2023 financial year
- Led the review of the Southern Eyre Peninsula Regional Public Health Plan on behalf of the Lower Eyre Council and District Council of Tumby Bay
- Partnered with West Coast Youth and Community Support and SAPOL to deliver a Crime Prevention Forum
- Secured funding from the Office for Recreation, Sport and Racing to upgrade the changeroom facilities at the Ravensdale Sporting Complex to provide inclusive and safe facilities for users of the facility and facilitate the growth of female sports within the community





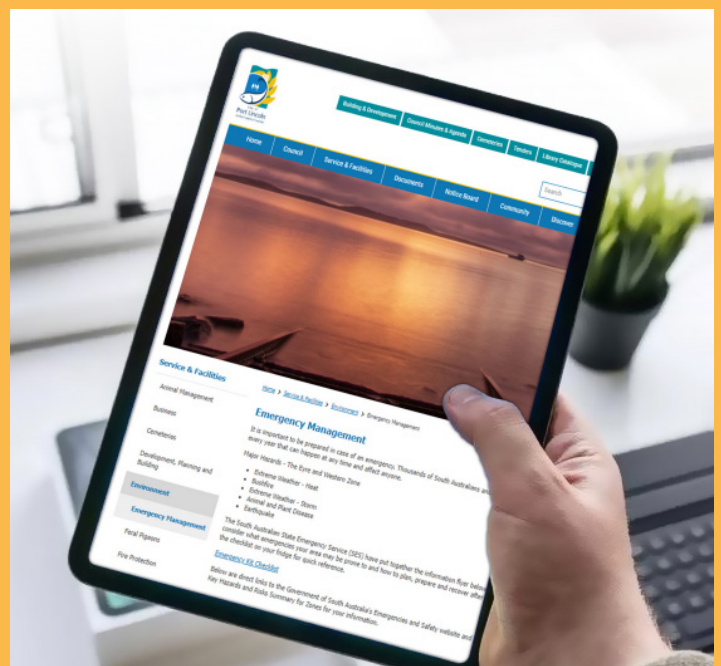
GOVERNANCE AND LEADERSHIP

GOAL 3

We will be strategically driven, community aware and accountable

Key Achievements

- Developed and implemented the City of Port Lincoln Emergency Management Plan 2023-2026. This Emergency Management Plan defines the roles of the City of Port Lincoln in emergency management and contains strategies and measurable actions to strengthen Council's emergency management capacity and capability
- Reviewed and updated the City of Port Lincoln Incident Operations Manual. The Incident Operations Manual describes how the Council will organise itself and take practical actions immediately before, during and immediately after an emergency incident
- Provided Shared services to Eyre Peninsula Councils by maintaining the established Regional Assessment Panel (Planning), encouraging ten member Councils to continue to work together with a regional planning perspective, as well as providing opportunities for resource sharing and cost saving. The Eyre Peninsula Regional Assessment Panel and its delegates (ten-member Council's)
- Maintained membership on the Port Lincoln Leadership Group, bringing together a range of government and non-government agencies to strategically work together to formulate a whole of community response to address common issues and challenges
- Implemented Geographical Information System (GIS)
- Managed the transition of the management responsibilities of the Ravendale Sporting Complex from the outgoing Ravendale Community Sports Centre Inc to become a Council-managed facility and implemented interim user agreements to ensure the continued availability for 2023 winter season
- Completed the master planning for the redevelopment of the Council Works Depot to design long-term improvements to the work environment, works efficiency, WHS and safety improvements and staff accommodation requirements



- Selected the systems to replace Council's current Enterprise Resource Planning Software. This will provide an improvement in performance and efficiency when compared to Council's current system. Implementation is expected to be completed by 31 December 2023
- Replaced user workstations that were at the end of useful life and using outdated software that limited Council's move to a "cloud-first" strategy with a new fleet of laptops better suited to meet Council's future IT needs
Implemented the installation of public WiFi along the foreshore from the Pier Hotel to the Shell Service Station, allowing residents and visitors to be able to access the internet while enjoying all the foreshore has to offer without charge
- Replaced the outdated phone system with a software-based IP phone system that is cloud hosted, allowing greater mobility, a greater choice of handsets and is easier and more cost-effective to maintain
- Replaced staff computers and self-service kiosks at the Port Lincoln Library, which were outdated and continuously breaking down
- Conducted several health programs including the annual skin screening program, health assessments and employee flu immunisations
- Introduced a new cloud based Human Resources platform, which provides for a more efficient and

improved system, resulting in a reduction in the time spent on administrative tasks and smoother workflow for all staff

- Supported ECSA with the 2022 November Council Elections
- Created a suite of e-newsletters providing the latest news and updates to the community – covering Council, Community, Library, Nautilus Arts Centre and Port Lincoln Visitor Information Centre
- Completed the mandated review of rates as part of the ESCOSA rates oversight scheme requirements
- Purchased Ipads for the newly elected council members following the November 2022 Council Elections
- Increased Council's Facebook followers from 3073 to 3654
- Increased the number of My Local Services App downloads by 68% with a total of 589 now utilising the App
- Completed the revaluation of Council's roads, footpaths and kerbs infrastructure in terms of Council's legislative requirement
- Undertook an Asset Maturity Assessment as part of Council's Asset Management Program





SUSTAINABLE ENVIRONMENT

GOAL 4

We will be clean, green, renewable and resilient

Key Achievements

- Secured significant funding from various funding bodies to support our ongoing efforts in eradicating unwanted declared noxious plant species within the boundaries of Port Lincoln. This funding will play a pivotal role in intensifying our eradication initiatives and enhancing the overall environmental health of the region
- Collaborated with EPLGA and other local Councils in development of the Eyre Peninsula Waste and Resources Strategy 2023-2033
- Continued working on a Waste Management Strategy for Port Lincoln
- Secured grant funding and commenced planning for a 12-month food organic and garden organic (FOGO) pilot program aiming to improve kerbside collection services, reduce the amount of household organic waste going to landfill, and support production of a valuable compost resource in Port Lincoln
- Appointed City of Port Lincoln's first Environmental Sustainability Officer to advance Council's sustainability objectives
- Completed Council's first ever carbon emissions inventory to be used as a foundation for setting carbon emissions reduction targets and prioritising projects for investment
- Commissioned a Coastal Scoping Study to support development of coastal adaptation & management strategies for Port Lincoln
- Increased renewable energy generation through the installation of solar power systems at ArtEyrea and the University Hub







COMMUNITY ASSETS AND PLACEMAKING

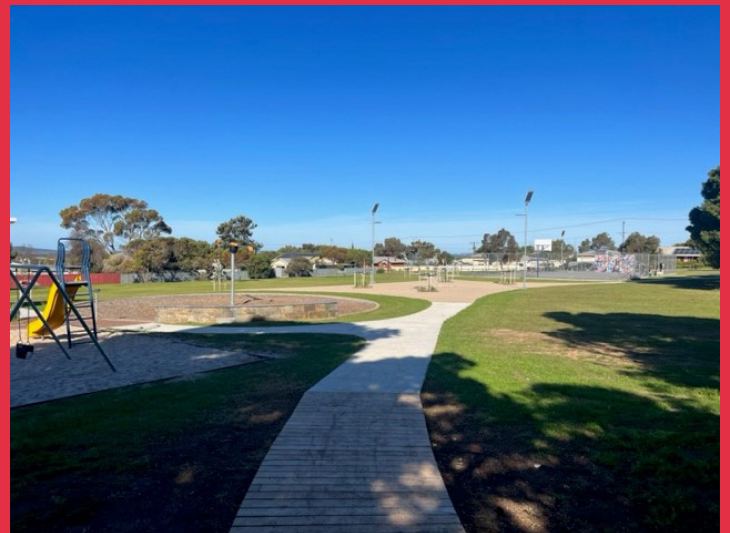
GOAL 5

We will be a welcoming, liveable and accessible City

Key Achievements

- Renewed the footpath along Adelaide Place from Tolmer Lane to Hallett place with new concrete footpath, including the beautification of the roadside verge with new landscaped garden, to improve community safety and walkability
- Completed the refurbishment of the ArtEyrea building to revitalise the facility and promote participation in arts and culture. Providing a space for many of community's arts program facilitators and groups, the ArtEyrea refurbishments also addressed improvements to accessibility and environmental sustainability
- Commenced the scope of works outlined in the Whatit Reserve Stage 1 Concept Plan which incorporated a Stolen Generations Memorial.
- Commenced the Nelson Square Redevelopment which has revitalised the space and has already begun to transform into a vibrant and accessible community hub that offers a wide range of recreational opportunities and amenities
- Begun the implementation of the highly anticipated Port Lincoln Dog Park
- Acquired major plant equipment which includes the addition of two new Isuzu trucks to our fleet





- Installed a protective fence around the playground area at North Point Reserve/Mundy's Mooring
- Upgraded all Councils' Irrigation Control systems throughout the city
- Progressing with the construction of the various stages of the Port Lincoln Foreshore Project
- The Foreshore Playspace has been completed including the integration of Barngarla heritage and storytelling throughout, and was officially opened on 5 June 2023



SECTION TWO COUNCIL AND ORGANISATIONAL LEADERSHIP



OUR COUNCIL 2022-2026



L to R: Cr Robyn Rowsell, Cr Valerie Staunton, Cr Jack Ritchie, Cr Peter Linn, Mayor Diana Mislov, Cr Andrea Broadfoot, Cr Karen Hollamby, Cr Dylan Cowley, Cr Lillian Poynter. Absent Cr Shania Richards

The Port Lincoln community is represented in the Council by the Mayor and nine area-wide Councillors who are elected for a four year term.

The following are the Elected Council for 2022-2026:

Mayor	Mayor Diana Mislov
Councillors	Cr Jack Ritchie (Deputy Mayor)
	Cr Andrea Broadfoot
	Cr Peter Linn
	Cr Valerie Staunton
	Cr Robyn Rowsell
	Cr Dylan Cowley
	Cr Shania Richards
	Cr Karen Hollamby
	Cr Lillian Poynter

COUNCIL REPRESENTATION

Section 12 (4) of the Local Government Act 1999, (the Act) requires a Council to conduct an elector representation review at least once every eight years.

Currently, Council comprises of an Elected Mayor (elected by the whole of the community), a “no ward” structure and nine area Councillors.

The following table provides a comparison of the average representation ratios of regional councils in South Australia which are of a similar size, by elector numbers, to the City of Port Lincoln. The table is derived from data provided by the Electoral Commission of SA, current as at last collection of elector figures statistics for House of Assembly (30/06/2022) and council supplementary roll (31/08/2021).

Council will undertake its next representation review in 2024/2025.

COUNCIL	Size by Km2	No. Electors	Councillors Inc Mayor	Quota
WATTLE RANGE	3,924	8,831	12	735
LOXTON WAIKERIE	7,957	8,408	11	764
YORKE PENINSULA	5,834	9,110	12	759
LIGHT REGIONAL	1,278	11,165	11	1,015
PORT LINCOLN	30.4	10,901	10	1,090
PORT AUGUSTA	1,153	9,513	10	951
COPPER COAST	773	12,151	10	1,215
VICTOR HARBOUR	386.5	13,376	10	1,337
PORT PIRIE	1,761	13,143	10	1,314
MURRAY BRIDGE	1,832	15,548	10	1,554

COUNCIL AND COMMITTEE MEETINGS

The Elected Council meets monthly to carry out ordinary business of Council. Special meetings are held when required, in accordance with the Local Government Act 1999.

Council has established various committees pursuant to Section 41 of the Local Government Act 1999, including the Building Fire Safety Committee established under Section 157(17) of the Planning, Development & Infrastructure Act 2016.

The composition, structure, delegated authority and Terms of Reference of these committees are determined and adopted by Council and reviewed as per the requirements set in the Terms of Reference. These details are available on Council's website:

www.portlincoln.sa.gov.au/council/meetings/council-committees.

All council and committee meetings are open to the public and community members are encouraged to attend. Meeting dates and times are available on the Council website.

The agenda, reports and minutes for each meeting are public documents and are available at the Council Office and on Council's website:

www.portlincoln.sa.gov.au.

AGENDAS AND MINUTES

Council and Committee agendas are placed on public display no less than three days prior to meetings. Minutes of meetings are on display at the principal office within five days of that meeting being held.

Meeting agendas and minutes are available for inspection (without charge) at the Council Office and are also available on Council's website at www.portlincoln.sa.gov.au/council/minutes-and-agendas.

Copies can also be obtained on payment of a fixed fee by Council.



COUNCIL AND COMMITTEE MEMBER ALLOWANCES

In accordance with Section 76 of the Local Government Act 1999, a Council Member is entitled to receive an annual allowance from the Council for performing and discharging their official functions and duties.

Allowances are determined by the Remuneration Tribunal and adjusted annually on the anniversary of the last periodic election, to reflect changes in the Consumer Price Index. The annual allowance for Council Members is payable quarterly in arrears.

The allowance provided under Section 76 is all-inclusive, with the exceptions as described in Council Policy 9.63.20 Council Members Allowances and Benefits for the additional support and facilities provided to Council Members and those exclusively provided to the Mayor.

The Remuneration Tribunal has allocated the City of Port Lincoln to Council Group 3. A Mayor or Principal Member allowance will be four times that of the Councillor Allowance, with a Deputy Mayor or Committee Presiding Member allowance being 1.25 times the annual allowance for councillors.

Ordinary Council (Group 3)	Annual Allowance
Mayor	\$61,524
Deputy Mayor & Committee Presiding Members	\$19,226
Council Members	\$15,381

The Audit & Risk Committee resolved the appointment of membership and sitting fees at the Ordinary Council meeting held on 20 February 2023.

Fees paid to Independent Members of Council's Audit Committee were:

- Presiding Member Sitting Fee \$1,000
- Committee Member Sitting Fee \$750

ELECTED MEMBER INTERSTATE TRAVEL

During the year, Council spent a total of **\$3,218.64** on interstate travel for Mayor Diana Mislav to attend the Australian Local Government Association (ALGA) National General Assembly in Canberra on 13th-17th June 2023.

COUNCIL MEMBERS TRAINING AND DEVELOPMENT ACTIVITIES

The following table details the training and development activities undertaken by Council Members from 1 July 2022 to 30 June 2023.

Elected Member Training	Elected Member	Provider
Module 1 - Behaviour	All	Kelley Jones Lawyers
Module 2 - Civic	All	Kelley Jones Lawyers
Module 3 - Legal	All	Kelley Jones Lawyers
Module 4 – Strategy & Finance	All	UHY Haines Norton
ALGA National General Assembly – Canberra	Mayor Mislov	ALGA
Principal Member Forum	Mayor Mislov	LGA
2022 EPLGA Conference	Cr Ritchie, Cr Rowsell, Cr Broadfoot, Brad Flaherty (former Mayor)	District Council of Cleve
Introduction to Local Government – Refresher course	Mayor Mislov	LGA
Port Lincoln Incident Investigation Simulations & Interactive Court Simulations – Session 1 and/or 2	Mayor Mislov, Cr Ritchie, Cr Broadfoot, Cr Rowsell, Cr Linn, Cr Poynter, Cr Cowley, Cr Richards	Local Government Risk Services

GIFTS AND BENEFITS

Council is required to maintain a register of any gifts or benefits, above the value of \$50, received by Council Members and Council employees. This register is publicly available on Council's website.

The table below shows a summary of the details (including costs) of any gifts above the value of \$50, that were provided to members of Council or Council employees and were funded wholly or in part by Council, as required under new provisions in the Local Government (General) Regulations 2013 that commenced on 23 December 2021.

Council Members Gifts Funded Wholly or in Part by Council

Description	Value
Catering – Council Workshop	\$1,036.91
Catering - Training	\$317.58
Catering – Council Member City Bus tour	\$311.53

Council Employees Gifts Funded Wholly or in Part by Council

Description	Value
Christmas Breakfast with Council Members including gifts and catering	\$1,663.81
Service Gifts (including engraving)	\$272.73
Catering for Employee Staff Meetings, Functions and Training	\$449.30

MEMBER BEHAVIOUR

New mandatory reporting obligations which commenced on 17 November 2022 require Councils report on contraventions of Member Behaviour and Member Health & Safety duties.

Pursuant to Regulation 35(a1), Councils must include information relating to the total number of contraventions of Chapter 5 (Members of Council) Part 4 (Members Integrity) Division 2 (Member Behaviour) of *the Local Government Act 1999*, and the total costs incurred by the Council in relation to dealing with complaints alleging contravention of this Division, and any referrals of such complaints to the Behavioural Standards Panel during the relevant financial year. For this financial year reporting period, we provide the following information:

- There have been no contraventions under the Chpt5, Pt4, Div2 *Member Behaviour*, and
- Council has not incurred any costs in relation to allegations of contraventions under this division; and
- Council has not referred any complaints under this division to the Behavioural Standards Panel

Pursuant to Regulation 35(2a), Councils must include information relating to the total number of contraventions of Section 75G (Health & Safety Duties) of the *Local Government Act 1999* and the total costs incurred by the Council in relation to dealing with complaints alleging contravention or failure to comply with Section 75G, and any referrals of such complaints to the Behavioural Standards Panel during the relevant financial year. For this financial year reporting period, we provide the following information:

- There have been no contraventions under Section 75G Health & Safety Duties, and
- Council has not incurred any costs in relation to allegations of contraventions under Section 75G; and
- Council has not referred any complaints under section 75(g) to the Behavioural Standards Panel.

CONFIDENTIAL ITEMS

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

Through the period 2022/2023, there were 21 such instances in which Council or a Committee was satisfied of the necessity to consider an agenda item in confidence. These items which were considered in accordance with Section 90(2) and Section 90(3) of the Local Government Act 1999, are listed in the table below. Confidentiality Orders pursuant to Section 91(7) of the Local Government Act 1999 require documents to remain confidential for either a specified period of time or until an event occurs, as listed in the table below.

During 2022/2023 there were 21 instances where documents were considered and determined to be kept in confidence in accordance with Section 91(7).

Meeting and Date	Item	Title	Local Government Act 1999	Confidentiality Order Applied
2022				
Ordinary Council 15 August 2022	17.1	Sale of Vacant Land Parcels	90(2) & (3)(b) 91(7)	Yes (released)
Ordinary Council 28 November 2022	16.1	Confidential – Independent Review of Infrastructure Repairs	90(2) & 90(3)(b) 91(7)	Yes (Extended)
Ordinary Council 12 December 2022	17.1	2023 Australia Day Awards	90(2) & 90(3)(o) 91(7)	Yes (Released)
2023				
Special Meeting CEO Review Committee 2 February 2023	6.1	CEO Annual Performance Review Documentation and process	90(2) & 90(3)(a) 91(7)	Yes (Retain)
Ordinary Council 20 February 2023	15.1	Confidential Strategic Property matter	90(2) & 90(3)(b) 91(7)	Yes (Extend)
Ordinary Council 20 February 2023	15.2	Confidential Appointment of Independent members to Audit and Risk Committee	90(2) & 90(3)(a) 91(7)	Yes (Released)
Ordinary Council 20 February 2023	15.3	Confidential Report – Enforcement – Development Approval 931/051/16 Failure to Comply with Conditions of Approval	90(2) & 90(3)(a) 91(7)	Yes (Extended)
Special Meeting CEO Review Committee 15 March 2023	7.1	CO Annual Performance Review Report and Chief Executive Officer Remuneration Review	90(2) & 90(3)(a) 91(7)	Yes (Retain)
Ordinary Council 17 April 2023	15.1	Legal Matter Update	90(2) & 90(3)(i) 91(7)	Yes (Retain)
Ordinary Council 17 April 2023	15.2	Organisational Resourcing	90(2) & 90(3)(j) 91(7)	Yes (Retain)

CONFIDENTIAL ITEMS – *Continued*

Meeting and Date	Item	Title	Local Government Act 1999	Confidentiality Order Applied
Audit & Risk Committee 9 May 2023	6.1	Confidential Report – Review of Recognition Schemes	90(2) & 90(3)(j) 91(7)	Yes (Retain in perpetuity)
Ordinary Council 19 June 2023	15.1	Kirton Court Retirement Village – Officer to Purchase	90(2) & 90(3)(b) 91(7)	Yes (Released)
Ordinary Council 19 June 2023	15.2	Proposed Walter Street Land Division – Council Reserve	90(2) & 90(3)(d) 91(7)	Yes (Retain)
Ordinary Council 19 June 2023	15.3	Unsolicited Proposal – Property Related Matter	90(2) & 90(3)(b) 91(7)	Yes (Retain)
Ordinary Council 19 June 2023	15.4	Strategic Property & Staff Accommodation Matter	90(2) & 90(3)(b) 91(7)	Yes (Retain)
Ordinary Council 19 June 2023	15.5	Strategic Property Acquisition	90(2) & 90(3)(b) 91(7)	Yes (Retain)
Special Council 26 June 2023	6.1	Trademark and Intellectual Property	90(2) & 90(3)(b) 91(7)	Yes (Retain)
Special CEO Recruitment Selection Panel 26 June 2023		Chief Executive Officer Recruitment – Review of Consultancy Applications	90(2) & 90(3)(k) 91(7)	Yes (Retain)
Special CEO Recruitment Selection Panel 26 June 2023		Interim Chief Executive Officer	90(2) & 90(3)(k) 91(7)	Yes (Retain)
Special CEO Recruitment Selection Panel 29 June 2023		Chief Executive Officer Recruitment – Assessment of Recruitment Consultants	90(2) & 90(3)(k) 91(7)	Yes (Retain)
Special CEO Recruitment Selection Panel 30 June 2023		Chief Executive Officer Recruitment – Assessment of Recruitment Consultants	90(2) & 90(3)(k) 91(7)	Yes (Retain)

CONFIDENTIAL PROVISIONS

The following table describes information about confidential matters that were considered under Section 90 of the Local Government Act 1999 during 2022/2023.

LGA 1999 RELEVANT SECTION	DESCRIPTION	NO. TIMES
90(2)	A council or council committee may order that the public be excluded from attendance at a meeting to the extent (and only to the extent) that the council or council committee considers it to be necessary and appropriate to act in a meeting closed to the public in order to receive, discuss or consider in confidence any information or matter listed in subsection (3)	22
90(3)(a)	Information the disclosure of which would involve the unreasonable disclosure of information concerning the personal affairs of any person (living or dead)	3
90(3)(b)	Information the disclosure of which – (i) could reasonably be expected to confer a commercial advantage on a person with whom the council is conducting, or proposing to conduct, business, or to prejudice the commercial position of the council; and (ii) would, on balance, be contrary to the public interest	8
90(3)(d)	Commercial information of a confidential nature (not being a trade secret) the disclosure of which- (i) could reasonably be expected to prejudice the commercial position of the person who supplied the information, or to confer a commercial advantage on a third party; and (ii) would, on balance, be contrary to the public interest	1
90(3)(e)	A council or a committee may rely upon section 90(3)(e) of the Act as a ground to exclude the public from a meeting in order to receive, discuss or consider in confidence any matter or information that affects the security of the council, members or employees of the council, or council property, or the safety of any person. This is a singular test, whereby a council or committee must be satisfied that the information or matter affects the safety of any person or the security of one or more of the following: <ul style="list-style-type: none"> • the council; • council property; • members of the council; or • employees of the council. The terms 'safety' and 'security' are to be interpreted as ordinary terms of the English language.	1
90(3)(h)	Legal advice	1
90(3)(i)	Information relating to actual litigation, or litigation that the council or council committee believes on reasonable grounds will take place, involving the council or an employee of the council;	
90(3)(j)	Information the disclosure of which— <ul style="list-style-type: none"> (i) would divulge information provided on a confidential basis by or to a Minister of the Crown, or another public authority or official (not being an employee of the council, or a person engaged by the council); and (ii) would, on balance, be contrary to the public interest; 	2
90(3)(k)	Information to be received, discussed or considered in relation to this Agenda Item are tenders for the; <ul style="list-style-type: none"> • Supply of goods, or • The provision of services, or • The carrying out of works. 	5

LGA 1999 RELEVANT SECTION	DESCRIPTION	NO. TIMES
90(3)(o)	Information relating to a proposed award recipient before the presentation of the award.	
91(7)	A council or a committee can only resolve to keep documents confidential under section 91(7) of the Act if the council or committee has applied a ground under section 90(3) of the Act. The application of section 91(7) of the Act enables minutes, reports and associated documents to be kept confidential. The Act, however, does not permit the provision to be used in isolation. This means that a council or committee must first resolve to exclude the public from a meeting before it can further resolve to keep a document, such as minutes confidential. This "two-step" process required by the Act is, in itself, a good practice when dealing with some items which require confidentiality for discussion, but for which there is no reason to withhold any documentation from the public. This means a council or a committee can resolve to exclude the public from a meeting for discussions to take place but does not need to proceed and resolve to keep documentation confidential.	

During 2022/2023, 4 orders lapsed or were released and 14 orders remained in confidence and 3 orders were extended. This means that Council determined to remove the confidential order over the information, and made it available to the public.

The Confidential reports, agendas and minutes are made available for inspection (without charge) at the Council Office and on Council's website at www.portlincoln.sa.gov.au/council/minutes-and-agendas.

Copies can also be obtained on payment of a fixed fee by Council.



REVIEW OF COUNCIL DECISIONS UNDER SECTION 270 OF THE LOCAL GOVERNMENT ACT 1999

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

Council is committed to transparent decision-making processes and to providing access to a fair and objective procedure for the internal review of decisions. The Internal Review of Council Decisions Policy 9.63.2 provides the framework for dealing with formal requests for internal review of decisions of Council, its employees, and other people acting on behalf of Council.

During the 2022/2023 financial year, Council received 3 internal review applications requesting a review of Council decisions in May 2023, pursuant to Section 270 of the Local Government Act 1999 (the Act). The three applications were related to the Foreshore Redevelopment, and in particular the removal of the Andrew Small Playground. Two of the applications were accepted and one application was not, pursuant to Section 270 (4)(d), in that Council was satisfied that the subject matter of the application related to the same subject matter of the existing internal reviews that were already being investigated. The accepted applications were reviewed by an independent legal firm and the report and Council's decision were expected to be finalised by Council at the end of July 2023.

LEGAL FEES

As per the requirements pursuant to section 131 (1a) of the Local Government Act 1999 the following table is a report on the legal costs incurred by the Council for the 2022/2023 financial year.

Legal Expenses 2022/2023	Amount
General Enquiries	\$9,447
Governance	\$13,926
Human Resourcing	\$16,633
Animal Control	\$93
Debt Collection	\$36,107
Town Planning	\$14,025
Health	\$1,860
Council Properties	\$4,261
Total Legal Expenses 2022/23	\$96,352

CREDIT CARD EXPENDITURE

Council is required to provide a statement of the total amount of expenditure incurred using credit cards provided by the council for use by members or employees of the Council during the 2022/2023 financial year.

Council procure goods and services in accordance with its Procurement Policy, credit cards are one type of payment method. Funds are expended within approved delegated purchasing limits and are reconciled monthly in line with Council's Credit Card Policy.

Credit Card Expenses 2022/2023	Amount
Credit Card Fees	\$372.00
Other	\$4,363.57
Visitor Information Centre/Tourism advertising	\$13,732.73
Nautilus Arts Centre	\$2,189.27
Library Purchases	\$2,916.42
Training	\$1,653.00
Subscriptions/Software	\$18,526.23
Graphic Design	\$2,948.36
Travel & accommodation	\$12,058.70
Pre-employment Costs	\$2,061.40
Elected Members	\$5,051.69
Total Credit Card Expenses 2022/2023	\$65,873.37

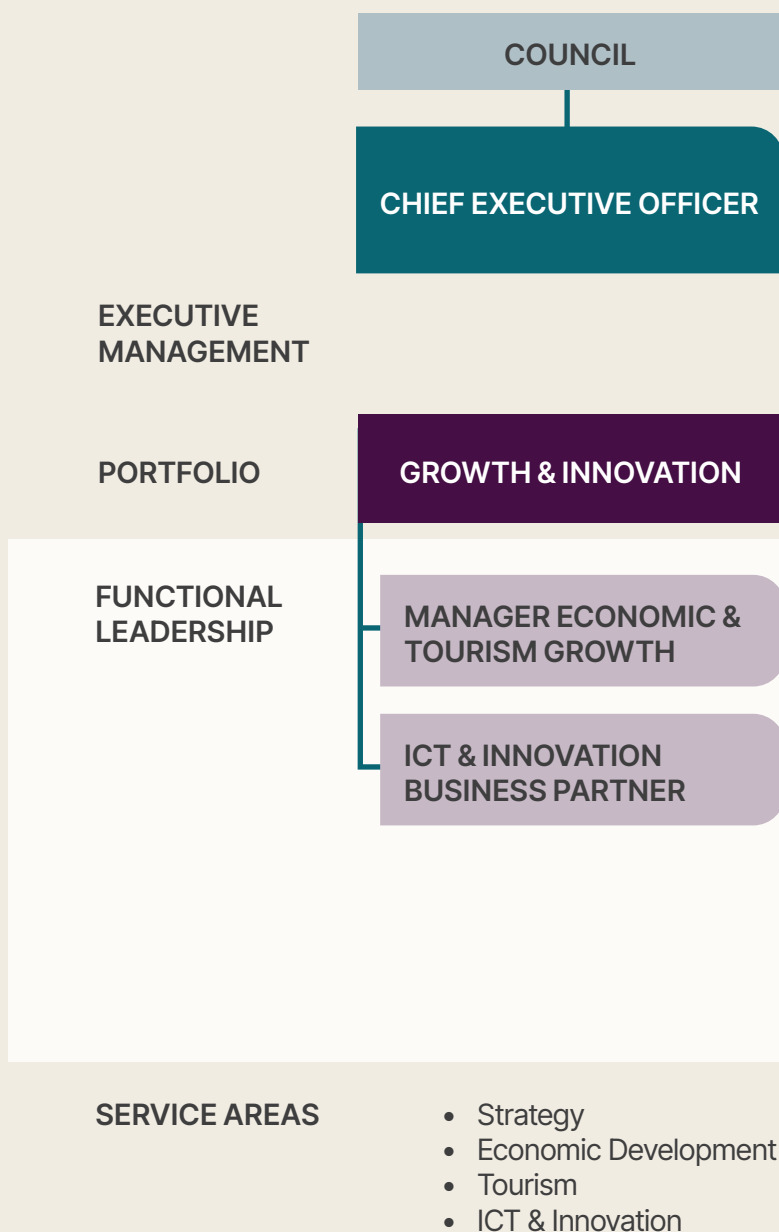
OUR ORGANISATION AND PEOPLE

The function of Council's administration is to support and carry out the lawful decisions of the Council. Each of our staff members contribute to our constructive workplace culture by being supportive, taking on challenges, seizing opportunities and building great relationships. Our workplace culture supports staff to achieve great outcomes for our customers, and we are proud of what we deliver with, and for, our community.

MANAGEMENT AND STAFFING

The City of Port Lincoln firmly believes it has a social responsibility to create an employment environment that reflects the values and needs of its community. Management and staff of the City of Port Lincoln work for and on behalf of the community in response to policies and directions set by Council's Elected Members. The current organisational structure provides for the management of Council's operations under an Executive team consisting of the Chief Executive Officer and two General Managers leading three portfolio areas.

As at 30th June 2023, the City of Port Lincoln employed a total of 76 staff and 2 trainees, equating to 66.5 Full Time Equivalent (FTE) roles.





- Finance
- Business (Inc. Customer & Records)
- Governance
- Human Resources
- WHS & Risk
- Community Wellbeing
- Volunteers & Events
- Library & Information
- Art & Culture
- Sport & Recreation
- Council Property, Commercial & Leases

- Major Project Delivery
- Public Places
- Asset Management
- Water Resources Management
- Field & Civil Services
- Sustainable Resource Management
- Planning & Development
- Public Health
- Community Safety
- Emergency Management
- Environment & Coastal Management

ALLOWANCES AND BENEFITS

Council maintains a Register of Salaries for all Council Employees, pursuant to Section 105 of the Local Government Act, which is available on Council's website, or available for inspection during business hours.

Council's Chief Executive Officer and General Managers are employed on fixed term contracts. The following details other allowances, bonuses and benefits that are included as part of the contracts at the end of the reporting year.

Executive Management Team			
	Male	Female	Salary
CEO	1	0	\$220,000
General Manager Environment & Infrastructure	1	0	\$155,335
General Manager Corporate & Community	1	0	\$150,729

Chief Executive Officer

- Salary, Superannuation Guarantee of 10.5% plus an additional 3% Superannuation Contribution
- Council mobile phone provided for Council business
- Council issued motor vehicle
- Salary Sacrifice Arrangements
- 5 Weeks Annual Leave

General Managers

- Salary, Superannuation Guarantee of 10.5% plus an additional 2% Superannuation Contribution
- Motor Vehicle Allowance or Council issued motor vehicle
- Council mobile phone provided for Council business or mobile phone allowance
- Salary Sacrifice Arrangements
- 5 days Flexi Leave in addition to 4 weeks Annual Leave

EMPLOYEE INTERSTATE TRAVEL

The Manager Economic & Tourism Growth attended the National Economic Development Conference, held in Sydney, NSW from 11 October 2022 to 15th October 2022. The total cost of the interstate travel to attend the conference was **\$1,928.40** exclusive of GST.

AUDITOR

In accordance with Section 128(9) of the Local Government Act, 1999 during the 2022/2023 financial year, Council's external auditors, **Dean-Newberry and Partners** was remunerated \$19,000 for the audit of Council's financial statements and \$4,000 for travel and accommodation expenses.

NATIONAL COMPETITION POLICY

Under the requirements of the Local Government Act, 1999 Schedule 4 1(j) and the National Competition Policy there were no significant Council-owned or operated business activities created, undertaken or ceased for 2022/2023.

In terms of Council's Competitive Neutrality obligations, the Port Lincoln Leisure Centre is considered a significant business activity. As such, Council continues to implement a private sector equivalent cost-reflective pricing model across the "All Access" membership price structure and all membership types linked to the "All Access" standard pricing.

COMPETITIVE TENDERING & COST EFFECTIVE SERVICES

Council continues to strive to provide value for money in service delivery to the ratepayers of the City of Port Lincoln through the adoption and utilisation of best practice purchasing and procurement policies. Council regularly undertakes reviews of its policies as required by the Local Government Act.

Council is committed to implementing fair, transparent and consistent procurement practices when procuring goods and/or services. In identifying the strategy and approach to be undertaken for a procurement, in terms of Council's Procurement Policy 7.63.15, adopted by Council in April 2023, consideration must be given to embedding the following key principles and objectives across all stages of a procurement process:

- Obtaining value in the expenditure of public money;
- Providing for ethical and fair treatment of participants;
- Ensuring probity, accountability and transparency in procurement operations;
- Accountability and transparency;
- Risk management;
- Encouragement of the development of competitive local business and industry;
- Purchasing Australian made products;
- Environmental aspects; and
- Work, Health and Safety.

Consideration will vary with each procurement to determine local and/or regional opportunities and certain procurement practices include an assessment process incorporating a "local weighting" as part of the procurement evaluation process. Dependent on various thresholds and criteria, a formal Industry Participation Policy Plan may be required to be developed, to provide a clear statement of the contractor's commitment to optimise the benefits of the contract to Council's local economy and use of local industry where possible.

LOCAL NUISANCE AND LITTER CONTROL

One of Council's key responsibilities is to sustain and improve public and environmental health.

By responding to complaints under the Local Nuisance and Litter Control Act 2016, Council aims to improve local amenities and the environment. Through 2022/2023, a total of 16 littering and 102 local nuisance reports were received.

The following table indicates the number of regulatory actions taken by Council throughout the 2022/2023 period.

Nature of Complain/Matter	Type	Total Number	Warning Letter	Expiations	Prosecution	Abatement	Civil Penalties	Other Regulatory Functions
Local Nuisance	Dust	5	0	0	0	0	0	5
	Odour	5	0	0	0	0	0	5
	Wood Smoke	6	2	0	0	0	0	4
	Noise	66	3	0	0	0	0	63
	Animal Keeping	5	0	0	0	0	0	5
	Unsightly Properties	15	8	0	0	0	0	7
TOTAL LOCAL NUISANCE		102	13	0	0	0	0	89
Litter Control	Class A (<i>Asbestos, prescribed substances by regulation</i>)	2	0	0	0	0	0	2
	Class B (<i>Live cigarettes, used syringes, waste glass</i>)	4	0	0	0	0	0	4
	General Litter (<i>food scraps, packaging, furniture, garden clippings, dead animals</i>)	10	0	0	0	0	0	10
TOTAL LITTER CONTROL		16	0	0	0	0	0	16



COMMUNITY LAND MANAGEMENT PLANS

Management Plans are developed for all Community Land including foreshores, ovals, public reserves, parklands and other land and buildings under Council's care and control.

A review of Council's Community Land Management Plans is scheduled to be undertaken to ensure their alignment with the strategic directions established by our Precincts Master Plan for the Foreshore, CBD and Marina Precincts and Open Space Strategy.

- Council currently has the following Community Land Management Plans:
- Community Land Management Plan 1 for Recreation and Sport; and
- Community Land Management Plan 2 for Parks, Gardens and Reserves.

In the 2022/2023 reporting year, Council engaged the consultancy services to assist with development of master plans of the City's sporting precincts including Centenary Oval, Ravendale Sporting Complex and Kirton Point Precinct.

When Council prepares a new, or reviews an existing Community Land Management Plan, it will undertake public consultation in accordance with the Local Government Act, 1999 prior to its adoption.



COUNCIL POLICIES, REGISTERS AND CODES

Pursuant to Section 125 of the Local Government Act 1999 (the Act) councils are required to have appropriate policies, practices and procedures of internal control in order to ensure that they carry out their activities in an efficient and orderly manner, ensure adherence to management policies, safeguard community assets, and secure (as far as possible) the accuracy and reliability of Council records.

Council's policies, codes and registers are accessible to the public via Council's website and principal Council Office located in the Civic Centre.

Codes

The following Code of Conduct and Practice documents are available to the public, either at the Council Office or on Council's website www.portlincoln.sa.gov.au.

- Section 92 – Code of Practice – Access to Meetings and Documents 18.63.1
- Regulation 6 – Code of Practice – Council and Committee Meetings 18.63.2

Registers

Council retains the following information pursuant to the Local Government Act 1999 and the Local Government (Elections) Act 1999;

- Section 44 – Delegations Register
- Section 68 – Register of Interests – Members
- Section 72A – Register of Gifts and Benefits - Members
- Section 73, 74, 75 & 75A – Register of Conflict of Interest - Members
- Section 79 – Register of Members Allowances & Benefits – Members
- Section 80A (2h) – Register of Training & Development - Members
- Section 105 – Register of Remuneration, Salaries & Benefits - Employees
- Section 116 – Register of Interests – Employees
- Section 119A – Register of Gifts and Benefits - Employees
- Section 188 – Fees & Charges Schedule
- Section 196 – Community Land Management Plan 1 and Plan 2
- Section 207 – Community Land
- Section 231 – Public Roads
- Section 252 – By-Laws

Council Policies

The City of Port Lincoln Council has adopted various policies to assist in the governance of its operations. Council Policies are developed and reviewed pursuant to the requirements of the Local Government Act 1999 and other applicable legislation.

Council has determined that its policies will be reviewed as required by legislation or every four years or on significant change to legislation, if there are no statutory review requirements.

A full list of Council Policies is available on Council's website

www.portlincoln.sa.gov.au.

The following list are Council's mandated policies.

- 9.63.17 Caretaker Policy
- 9.63.19 Complaint Handling under Code of Conduct Policy (revoked 19/06/2023)
- 9.63.26 Complaint Handling Policy
- 7.63.15 Procurement Policy
- 9.63.20 Council Members' Allowance & Benefits Policy
- 9.63.12 Council Members' Training & Development Policy
- 9.63.25 Model Behavioural Management Policy
- 7.63.5 Internal Financial Control Policy
- 9.63.2 Internal Review of Council Decisions Policy
- 14.63.13 Naming of Roads Policy
- 5.63.1 Order Making Policy
- 9.63.24 Prudential (Project Management) Policy
- 2.63.1 Public Consultation & Community Engagement Policy
- 18.63.7 Service & Program Reviews Policy

By-laws

At the Ordinary Council meeting held on Monday 18 June 2018, 5 By-laws were adopted and came into operation on 6 November 2018.

Council's current By-laws are listed below and can be located on Council's website **www.portlincoln.sa.gov.au**.

By-Law No. 1	Permits and Penalties
By-Law No. 2	Moveable Signs
By-Law No. 3	Roads
By-Law No. 4	Local Government Land
By-Law No. 5	Dogs

These By-Laws expire in 2026 unless reviewed and adopted by Council.

ACCESS TO COUNCIL DOCUMENTS

Council has a range of documents that are available for public inspection at:

Council Administration Office:

Level One, Civic Centre
60 Tasman Terrace, Port Lincoln
Between 9am and 4:30pm.

Documents may also be available on Council's website at www.portlincoln.sa.gov.au.

Many of these documents can be provided free of charge to the public. A fee may be payable for copies of some of the documents. Fees are set out in the Schedule of Fees and Charges (subject to review by Council in July each year).

A list of documents available for inspection is provided in Council's Freedom of Information Statement, also available on Council's website.

FREEDOM OF INFORMATION

Freedom of Information Statement

Under Schedule 5 of the Local Government Act 1999 and Section 9 of the Freedom of Information Act 1991, Council must publish an Information Statement in the manner prescribed by regulation annually.

Council's Information Statement is required to inform the community of the arrangements and functions that Council has in place for the public to access information and documents to enable participation in Council's decision-making processes and policy formulation.

The City of Port Lincoln "Freedom of Information Statement" is available on Council's website and is reviewed annually.

Requests for information are considered in accordance with the Freedom of Information Act provisions. Under this legislation, an application fee and a search fee must be forwarded with the completed request form unless the applicant is granted an exemption. Should the applicant require copies of any documents inspected pursuant to a Freedom of Information request, the charge set out in the Act will apply.

Freedom of Information application forms can be accessed from the State Records Website FOI Application Forms. Applications are responded to as soon as possible within the statutory number of days of Council receiving the properly completed Freedom of Information Request Form, together with the application and search fees.

Applications Received

3 applications under the Freedom of Information Act were received by the City of Port Lincoln during the 2022/2023 financial year. These applications were from the same applicant and were all refused.

Council did not receive any FOI referrals from other agencies during the reporting period.

Amendment to Council Records

A member of the public may gain access to Council documents to make amendments concerning their personal affairs by making a request under the Local Government Act 1999. A member of the public may then request a correction to any information about themselves that is incomplete, incorrect, misleading or out of date. To gain access to these Council records, a member of the public must enquire in the first instance to the Chief Executive Officer. It may be necessary to complete a Freedom of Information Request Form as indicated above outlining the records that they wish to inspect.



SECTION THREE FINANCIAL PERFORMANCE



APPENDICES

- * City of Port Lincoln Audited Financial Statements for the Year Ended 30 June 2023
- * Eyre Peninsula Local Government Association Annual Report 2022/2023



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CITY OF PORT LINCOLN

GENERAL PURPOSE FINANCIAL REPORT

For the year ending 30 June 2023

Adopted by Council 16th October 2023

RM: FINAL2327 7.73.1.5



City of
Port Lincoln
Seafood Capital of Australia

CITY OF PORT LINCOLN
General Purpose Financial Reports
for the year ended 30 June 2023

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Annual Financial Statements for the year ended 30 June 2023

CERTIFICATION OF FINANCIAL STATEMENTS

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

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

Peter Bond
CHIEF EXECUTIVE OFFICER

Diana Mislov
MAYOR

Date: 16 October 2023

We work on Barngarla Country. The City of Port Lincoln acknowledges Aboriginal and Torres Strait Islander peoples as the First Australians and their continuing connection to land, sea, culture and community. We pay respect to Elders past, present and emerging and are committed to working together on our reconciliation journey.

CITY OF PORT LINCOLN
Statement of Comprehensive Income
for the year ended 30 June 2023

	Notes	2023 \$	2022 \$
INCOME			
Rates	2	16,384,160	15,695,753
Statutory charges	2	349,092	381,863
User charges	2	2,914,073	2,723,218
Grants, subsidies and contributions - Capital	2	429,081	531,918
Grants, subsidies and contributions - Operating	2	3,352,218	2,965,097
Investment income	2	275,193	67,326
Reimbursements	2	624,188	553,496
Other income	2	1,074,944	941,045
Total Income		25,402,949	23,859,716
EXPENSES			
Employee costs	3	6,574,847	6,358,112
Materials, contracts & other expenses	3	12,911,977	11,498,614
Depreciation, amortisation & impairment	3	4,691,511	4,426,606
Finance costs	3	247,571	260,457
Total Expenses		24,425,906	22,543,789
OPERATING SURPLUS / (DEFICIT)		977,043	1,315,927
Asset disposal & fair value adjustments	4	(518,332)	(194,328)
Amounts received specifically for new or upgraded assets	2	1,031,101	202,000
Physical resources received free of charge	2	20,500	-
NET SURPLUS / (DEFICIT) transferred to Equity Statement		1,510,312	1,323,599
Other Comprehensive Income			
Changes in revaluation surplus - infrastructure, property, plant & equipment	9	10,301,739	3,055,905
Total Other Comprehensive Income		10,301,739	3,055,905
TOTAL COMPREHENSIVE INCOME		11,812,051	4,379,504

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

CITY OF PORT LINCOLN
Statement of Financial Position
as at 30 June 2023

ASSETS	Notes	2023	2022
		\$	\$
Current Assets			
Cash and cash equivalents	5	8,946,151	10,507,371
Trade & other receivables	5	2,139,021	1,913,526
Other financial assets	5	89,921	142,797
Total Current Assets		11,175,093	12,563,694
Non-current Assets			
Financial assets	6	467,713	557,634
Infrastructure, property, plant & equipment	7	233,014,246	223,219,488
Other non-current assets	6	3,687,760	566,959
Total Non-current Assets		237,169,719	224,344,081
Total Assets		248,344,812	236,907,775
LIABILITIES			
Current Liabilities			
Trade & other payables	8	4,380,936	3,973,976
Borrowings	8	708,973	718,290
Provisions	8	911,365	882,426
Total Current Liabilities		6,001,274	5,574,692
Non-current Liabilities			
Borrowings	8	6,104,589	6,814,994
Provisions	8	1,387,986	1,479,177
Total Non-current Liabilities		7,492,575	8,294,171
Total Liabilities		13,493,849	13,868,863
NET ASSETS		234,850,963	223,038,912
EQUITY			
Accumulated surplus		44,468,390	43,070,963
Asset revaluation reserves	9	188,921,150	178,619,411
Other reserves	9	1,461,423	1,348,538
TOTAL EQUITY		234,850,963	223,038,912

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

CITY OF PORT LINCOLN
Statement of Changes in Equity
for the year ended 30 June 2023

	Notes	Acc'd Surplus \$	Asset Rev'n Reserve \$	Other Reserves \$	TOTAL EQUITY \$
2023					
Balance at end of previous reporting period		43,070,963	178,619,411	1,348,538	223,038,912
Restated opening balance		43,070,963	178,619,411	1,348,538	223,038,912
Net Surplus / (Deficit) for Year		1,510,312	-	-	1,510,312
Other Comprehensive Income					
Gain on revaluation of infrastructure, property, plant & equipment	9	-	10,301,739	-	10,301,739
Transfers between reserves	9	(112,885)	-	112,885	-
Balance at end of period		44,468,390	188,921,150	1,461,423	234,850,963
2022					
Balance at end of previous reporting period		41,827,893	175,563,506	1,268,009	218,659,408
Restated opening balance		41,827,893	175,563,506	1,268,009	218,659,408
Net Surplus / (Deficit) for Year		1,323,599	-	-	1,323,599
Other Comprehensive Income					
Gain on revaluation of infrastructure, property, plant & equipment	9	-	3,055,905	-	3,055,905
Transfers between reserves	9	(80,529)	-	80,529	-
Balance at end of period		43,070,963	178,619,411	1,348,538	223,038,912

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

CITY OF PORT LINCOLN
Statement of Cash Flows
for the year ended 30 June 2023

	Notes	2023 \$	2022 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
<i>Receipts:</i>			
Rates - general & other		16,301,340	15,581,328
Fees & other charges		349,092	381,863
User charges		3,279,971	2,759,115
Investment receipts		275,193	66,326
Grants utilised for operating purposes		3,177,949	3,497,015
Reimbursements		624,188	553,496
Other revenues		1,077,229	879,167
<i>Payments:</i>			
Employee costs		(6,804,419)	(6,452,605)
Materials, contracts & other expenses		(12,522,475)	(10,064,881)
Finance payments		(197,568)	(260,457)
Net Cash provided by (or used in) Operating Activities	11(b)	5,560,500	6,940,367
CASH FLOWS FROM INVESTING ACTIVITIES			
<i>Receipts:</i>			
Amounts specifically for new or upgraded assets		1,031,101	202,000
Grants utilised for capital purposes		429,081	-
Sale of replaced assets	4	195,455	15,909
Repayments of loans by community groups		142,797	146,090
<i>Payments:</i>			
Expenditure on renewal/replacement of assets		(3,452,693)	(2,635,862)
Expenditure on new/upgraded assets		(4,608,989)	(1,254,805)
Loans made to community groups		-	(80,000)
Net Cash provided by (or used in) Investing Activities		(6,263,248)	(3,606,668)
CASH FLOWS FROM FINANCING ACTIVITIES			
<i>Receipts:</i>			
Proceeds from borrowings		-	80,000
<i>Payments:</i>			
Repayments of borrowings		(521,442)	(505,090)
Repayment of principal portion of lease liabilities		(198,280)	(184,876)
Repayment of aged care facility deposits		(138,750)	-
Net Cash provided by (or used in) Financing Activities		(858,472)	(609,966)
Net Increase (Decrease) in cash held		(1,561,220)	2,723,733
Cash & cash equivalents at beginning of period	11(a)	10,507,371	7,783,638
Cash & cash equivalents at end of period	11(a)	8,946,151	10,507,371

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

CITY OF PORT LINCOLN

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 1 - Significant Accounting Policies

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

1 Basis of Preparation

1.1 Compliance with Australian Accounting Standards

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

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

1.2 Historical Cost Convention

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

1.3 Critical Accounting Estimates

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

1.4 Rounding

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

2 The Local Government Reporting Entity

City of Port Lincoln is incorporated under the SA Local Government Act 1999 and has its principal place of business at Level 1, Civic Centre, 60 Tasman Terrace, Port Lincoln, South Australia. These consolidated financial statements include the Council's direct operations and all entities through which Council controls resources to carry on its functions. In the process of reporting on the Council as a single unit, all transactions and balances between activity areas and controlled entities have been eliminated.

3 Income recognition

3.1 Revenue

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.

CITY OF PORT LINCOLN

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 1 - Significant Accounting Policies

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

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

	Cash Payment Received	Annual Allocation	Difference	
2020-21	\$ 1,691,450	\$ 1,806,686	-	\$ 115,236
2021-22	\$ 2,369,966	\$ 1,859,469	+	\$ 510,497
2022-23	\$ 2,704,754	\$ 2,025,547	+	\$ 679,207

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.

3.2 Construction Contract Revenue

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

4.1 Cash, Cash Equivalent Assets

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.

4.2 Other Financial Instruments

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.

CITY OF PORT LINCOLN

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 1 - Significant Accounting Policies

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 also form part of Note 13.

5 Inventories

The City of Port Lincoln held inventory items valued at \$28,263 at the Visitor Information Centre as at 30 June 2023 which have not been included in these financial statements as they are immaterial.

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 in Note 7. No capitalisation threshold is applied to the acquisition of land or interests in land.

6.3 Subsequent Recognition

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

6.4 Depreciation of Non-Current Assets

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

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

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

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.

CITY OF PORT LINCOLN
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 1 - Significant Accounting Policies

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

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

6.6 Borrowing Costs

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

7 Payables

7.1 Goods & Services

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

7.2 Payments Received in Advance & Deposits

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

8 Borrowings

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

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

9 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 on costs) measured in accordance with AASB 119.

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

CITY OF PORT LINCOLN
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 1 - Significant Accounting Policies

Weighted average discount rate	2023: 7.29% Indoor, 7.39% Outdoor (2022: 9.5% Indoor, 5.83% Outdoor)
Weighted average settlement period	2023: 2.03 years Indoor, 2.07 years Outdoor (2022: 3.14 years Indoor, 1.94 years Outdoor)

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.

Superannuation:

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

9.2 Provisions for reinstatement, restoration, rehabilitation.

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

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

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.

Council as a lessee:

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

i) Right-of-use assets

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

Right of use assets are depreciated on a straight-line basis over the shorter of the lease term and the estimated useful lives of the assets.

The right-of-use assets are also subject to impairment.

CITY OF PORT LINCOLN
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 1 - Significant Accounting Policies

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.

12 GST Implications

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

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

13 Kirton Court Liability Adjustment

Upon entry to the facility, a resident is required to pay an accommodation bond which is initially recorded as a liability on the Balance Sheet. Council is entitled to receive retentions from the accommodation bond depending on the length a resident occupies the facility. A liability is recognised for exit entitlements which are required to be paid upon exit of the facility to the resident which is calculated in accordance with individual accommodation bond agreements entered into. The liability is calculated based on a combination of the value of the accommodation bond received (minus retentions) and the market value movement of individual units over the term of occupancy. The Council annually assesses the likely liability payable to residents which is adjusted to account for changes in market conditions. Any movement in the liability is reflected in the Statement of Comprehensive Income.

CITY OF PORT LINCOLN
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 2 - INCOME

	2023	2022
	\$	\$
RATES REVENUES		
<u>General Rates</u>	12,985,694	12,442,079
Less: Mandatory rebates	(161,500)	(154,104)
Less: Discretionary rebates, remissions & write offs	(101,648)	(112,388)
	12,722,546	12,175,587
<u>Other Rates (including service charges)</u>		
Landscape Levy	712,685	703,026
Waste Collection Charge	2,369,428	2,260,897
Recycling Service Charge	446,666	427,065
	3,528,779	3,390,988
<u>Other Charges</u>		
Penalties for late payment	98,271	100,177
Legal & other costs recovered	34,564	29,001
	132,835	129,178
	16,384,160	15,695,753
STATUTORY CHARGES		
Development Act fees	102,554	98,966
Town planning fees	64,371	93,131
Health & septic tank Inspection fees	7,440	4,394
Animal registration fees & fines	139,771	139,558
Parking fines / expiation fees	497	4,902
Other licences, fees, & fines	34,459	40,912
	349,092	381,863
USER CHARGES		
Cemetery/crematoria fees	96,369	154,808
Kirton Court Units Maintenance Charge	23,473	27,864
Resource Recovery Centre	1,507,840	1,399,959
Property rental income	73,499	81,497
Visitor Information Centre	748,740	689,049
Nautilus Arts Centre and shop sales	338,102	268,727
Hall & equipment hire	22,387	5,258
Permit fees/cost recovery (footpath, dogs)	34,730	23,393
Water reuse sales	42,441	38,724
Sundry	26,492	33,939
	2,914,073	2,723,218

CITY OF PORT LINCOLN
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 2 - INCOME (con't)

	2023	2022
	\$	\$
INVESTMENT INCOME		
Interest on investments:		
Local Government Finance Authority	170,803	32,955
Banks	82,117	5,739
Loans to community groups	22,273	28,632
	275,193	67,326
REIMBURSEMENTS		
Private works	373	1,961
Joint undertakings	171,907	231,269
Other	451,908	320,266
	624,188	553,496
OTHER INCOME		
Insurance & other recoupments	286,703	220,797
Rebates received	4,790	4,815
Plant & labour overheads allocated	616,652	582,291
Sundry	166,799	133,142
	1,074,944	941,045
GRANTS, SUBSIDIES, CONTRIBUTIONS		
<i>Amounts received specifically for new or upgraded assets</i>	1,031,101	202,000
<i>Other grants, subsidies and contributions - Capital</i>		
Local Roads & Community Infrastructure	429,081	531,918
	429,081	531,918
<i>Other grants, subsidies and contributions - Operating</i>		
Additional Grants Commission Financial Assistance Grant	2,080,647	1,401,440
Grants Commission Financial Assistance Grant	624,107	968,526
Roads to Recovery	224,104	224,101
Transport Relief Fund	149,883	38,190
Library	119,999	106,440
Nautilus Arts Centre	12,560	10,770
Grant Funding for Community Groups	46,000	-
Parnkalla Trail Grant	9,000	-
Economic Development Strategy Funding	20,000	-
Australia Day Grant	23,880	-
Arts Activation Contribution	-	70,000
COVID-19 Related Grants	-	47,204
Tourism	-	58,403
Sundry	42,038	40,023
	3,352,218	2,965,097
	4,812,400	3,699,015

The functions to which these grants relate are shown in Note 12.

CITY OF PORT LINCOLN
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 2 - INCOME (con't)

	2023	2022
	\$	\$
Sources of grants		
Commonwealth government	244,104	224,101
State government	4,398,823	2,161,005
Other	169,473	1,313,909
	4,812,400	3,699,015
Individually Significant Item		
<i>In June 2023 Council Received an advance payment of the Commonwealth Grants Commission Grant ("FAG") allocated to the 2023/24 financial year. As a result, Councils operating result in the current financial year has increased by \$2,080,647. In April 2022 Council received an advance payment of the FAG allocated to the 2022/23 financial year of \$1,401,440. This reduced the operating result in 2022/23. The net effect in 2022/23 due to the miss allocation of the FAG is a \$679,207 increase in the operating result in 2022/23.</i>	2,080,647	1,401,440
Conditions over grants & contributions		
<i>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:</i>		
<i>Unexpended at the close of the previous reporting period</i>	-	499,677
<i>Less: expended during the current period from revenues recognised in previous reporting periods:</i>		
Roads to Recovery Grant	-	(224,100)
Local Roads and Community Infrastructure Grant	-	(275,577)
<i>Subtotal</i>	-	(499,677)
<i>Plus: amounts recognised as revenues in this reporting period but not yet expended in accordance with the conditions</i>		
Ravendale Inclusive Change Facilities Grant	325,000	-
Age and Dementia Friendly Communities Grant Funding	40,000	-
Climate, Environment and Water Grant	4,250	-
Connected and Active Communities Program Grant	125,000	-
Organic Waste Collection Grant	54,918	-
Local Roads and Community Infrastructure Funding - Phase 3	211,793	-
<i>Subtotal</i>	760,961	-
<i>Unexpended at the close of this reporting period</i>	760,961	-
<i>Net increase / (decrease) in assets subject to conditions in the current reporting period</i>	760,961	(499,677)
PHYSICAL RESOURCES RECEIVED FREE OF CHARGE		
Land & Improvements	20,500	-
TOTAL PHYSICAL RESOURCES RECEIVED	20,500	-

CITY OF PORT LINCOLN
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 3 - EXPENSE

	Notes	2023 \$	2022 \$
EMPLOYEE COSTS			
Salaries and Wages		5,527,116	5,664,229
Employee leave expense		234,315	238,656
Superannuation - defined contribution plan contributions	18	664,600	595,339
Superannuation - defined benefit plan contributions	18	37,159	34,591
Workers' Compensation Insurance		248,561	217,186
Less: Capitalised and distributed costs		(136,904)	(391,889)
Total Operating Employee Costs		6,574,847	6,358,112
Total Number of Employees		66	68
<i>(Full time equivalent at end of reporting period)</i>			
MATERIALS, CONTRACTS & OTHER EXPENSES			
<u>Prescribed Expenses</u>			
Auditor's Remuneration			
- Auditing the financial reports		23,000	26,030
Bad and Doubtful Debts		3,200	-
Elected members' expenses		243,893	206,832
Election expenses		85,746	-
Subtotal - Prescribed Expenses		355,839	232,862
<u>Other Materials, Contracts & Expenses</u>			
Waste management contract		3,126,245	2,820,031
Utilities		605,536	550,293
Insurance		559,387	458,343
Information technology communications		546,431	437,171
Advertising		34,150	53,376
Legal expenses		61,683	84,962
Levies paid to government - Regional Landscape Levy		712,988	694,331
- other levies		1,068,204	897,234
Library operations		168,874	166,309
Leisure Centre operations		393,407	455,704
Road maintenance expenses		247,246	216,985
External contractors		1,701,701	1,094,426
Repairs, maintenance & materials		57,073	77,275
Parts, accessories & consumables		63,566	57,661
Plant, machinery, fuel & oil		72,865	60,161
Professional services		446,986	306,661
Tourism expenses		751,273	707,748
Sundry		1,938,523	2,127,081
Subtotal - Other Materials, Contracts & Expenses		12,556,138	11,265,752
		12,911,977	11,498,614

CITY OF PORT LINCOLN
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 3 - EXPENSE con't

	Notes	2023 \$	2022 \$
DEPRECIATION, AMORTISATION & IMPAIRMENT			
Buildings		616,583	663,940
Recycled Water Scheme		115,090	108,318
Road Pavement & Surface		923,787	647,007
Kerbing		350,657	317,972
Footpaths		286,644	242,334
Stormwater		460,838	430,961
Bridges		40,644	40,644
Other Community Assets		937,691	932,812
Leisure Centre		445,187	440,972
Plant & Equipment		206,919	237,739
Furniture & Fittings		68,636	125,884
Resource Recovery Centre - Landfill Cell 4		35,564	35,564
Resource Recovery Centre - Cell 4 Capping Provision		38	1,291
Resource Recovery Centre - Post Closure Remediation Provision		6,838	7,542
Right of Use Assets	17	196,395	193,626
		4,691,511	4,426,606
FINANCE COSTS			
Interest on loans		174,119	187,598
Interest on leases	17	22,816	23,639
Unwinding of present value discounts		50,636	49,220
		247,571	260,457

CITY OF PORT LINCOLN
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

	2023	2022
	\$	\$
Note 4 - ASSET DISPOSALS AND FAIR VALUE ADJUSTMENTS		
INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT		
<i>Assets renewed or directly replaced</i>		
Proceeds from disposal	195,455	15,909
Less: Carrying amount of assets sold	(713,787)	(210,237)
Gain (Loss) on disposal	(518,332)	(194,328)
NET GAIN (LOSS) ON DISPOSAL OR REVALUATION OF ASSETS	(518,332)	(194,328)

Note 5 - CURRENT ASSETS

CASH & EQUIVALENT ASSETS		
Cash on Hand and at Bank	7,018,220	8,802,834
Deposits at Call	1,927,931	1,704,537
	8,946,151	10,507,371
TRADE & OTHER RECEIVABLES		
Rates - General & Other	1,466,978	1,384,158
Accrued Revenues	20,332	11,277
Debtors - general	601,078	426,809
GST Recoupment	23,869	66,017
Prepayments	-	3,167
Sundry	26,764	22,098
	2,139,021	1,913,526
OTHER FINANCIAL ASSETS		
Loans to Community Organisations	89,921	142,797
	89,921	142,797

Note 6 - NON-CURRENT ASSETS

FINANCIAL ASSETS		
Loans to Community Organisations	467,713	557,634
	467,713	557,634
OTHER NON-CURRENT ASSETS		
Capital Works-in-Progress	3,687,760	566,959
	3,687,760	566,959

CITY OF PORT LINCOLN
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 7 - INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT

	Fair Value Level	2022				2023			
		Fair Value	Cost	Acc' Dep'n	Carrying Amount	Fair Value	Cost	Acc' Dep'n	Carrying Amount
		\$				\$			
Land	2	78,360,000	400,000	-	78,760,000	78,360,000	420,500	-	78,780,500
Buildings	2	1,300,000	-	(92,682)	1,207,318	1,288,000	11,785	(121,087)	1,178,698
Buildings	3	34,156,447	777,216	(10,915,118)	24,018,545	32,709,375	2,453,011	(10,645,871)	24,516,515
Recycled Water Scheme	3	3,387,200	32,778	(1,555,836)	1,864,142	3,387,200	50,817	(1,670,926)	1,767,091
Road Pavement & Surface	3	34,046,396	3,505,920	(12,561,182)	24,991,134	46,561,927	577,750	(14,910,136)	32,229,541
Kerbing	3	22,291,870	23,632	(7,451,904)	14,863,598	24,629,843	-	(8,544,710)	16,085,133
Footpaths	3	13,866,130	766,943	(3,059,550)	11,573,523	16,989,671	204,746	(4,561,078)	12,633,339
Stormwater	3	32,912,560	1,662,845	(11,077,213)	23,498,192	32,818,555	1,856,739	(11,474,519)	23,200,775
Bridges	3	5,308,200	9,359	(624,423)	4,693,136	5,308,200	9,359	(665,067)	4,652,492
Other Community Assets	3	29,655,821	2,070,060	(12,695,312)	19,030,569	29,501,061	3,681,952	(13,521,779)	19,661,234
Leisure Centre	3	15,335,591	5,385,711	(4,974,260)	15,747,042	15,335,591	5,467,031	(5,419,447)	15,383,175
Plant & Equipment		-	2,660,618	(1,716,579)	944,039	-	2,880,611	(1,717,632)	1,162,979
Furniture & Fittings		-	1,774,762	(1,614,196)	160,566	-	1,789,259	(1,592,269)	196,990
Resource Recovery Centre - Landfill Cell 4		-	1,423,579	(462,585)	960,994	-	1,423,579	(498,149)	925,430
Resource Recovery Centre - Cell 4 Capping Provision	3	834,558	-	(792,928)	41,630	794,198	-	(792,966)	1,232
Resource Recovery Centre - Post Closure Remediation Provision	3	469,481	-	(221,132)	248,349	446,777	-	(227,970)	218,807
Right of Use Assets	3	1,133,723	-	(517,013)	616,710	1,133,723	-	(713,408)	420,315
Total IPP&E		273,057,977	20,493,423	(70,331,913)	223,219,487	289,264,121	20,827,139	(77,077,014)	233,014,246
		262,757,451	26,298,221	(65,228,140)	223,827,532	273,057,977	20,493,423	(70,331,913)	223,219,487

Comparatives

This Note continues on the following pages.

CITY OF PORT LINCOLN
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 7 (cont) - INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT

	2022 \$	Carrying Amounts Movement During the Year \$						2023 \$	
		Carrying Amount	Additions		Disposals	Dep'n	Adjustments		Net Reval'n
			New / Upgrade	Renewals					
Land	78,760,000	20,500	-	-	-	-	-	78,780,500	
Buildings	1,207,318	-	11,785	(9,586)	(30,819)	-	-	1,178,698	
Buildings	24,018,545	910,891	764,904	(592,061)	(585,764)	-	-	24,516,515	
Recycled Water Scheme	1,864,142	-	18,039	-	(115,090)	-	-	1,767,091	
Road Pavement & Surface	24,991,134	-	577,750	(3,389)	(923,787)	-	7,587,833	32,229,541	
Kerbing	14,863,598	-	-	-	(350,657)	-	1,572,192	16,085,133	
Footpaths	11,573,523	180,009	24,737	-	(286,644)	-	1,141,714	12,633,339	
Stormwater	23,498,192	-	193,894	(30,473)	(460,838)	-	-	23,200,775	
Bridges	4,693,136	-	-	-	(40,644)	-	-	4,652,492	
Other Community Assets	19,030,569	1,605,780	6,112	(43,536)	(937,691)	-	-	19,661,234	
Leisure Centre	15,747,042	-	81,320	-	(445,187)	-	-	15,383,175	
Plant & Equipment	944,039	379,878	72,807	(26,826)	(206,919)	-	-	1,162,979	
Furniture & Fittings	160,566	47,618	65,358	(7,916)	(68,636)	-	-	196,990	
Resource Recovery Centre - Landfill Cell 4	960,994	-	-	-	(35,564)	-	-	925,430	
Resource Recovery Centre - Cell 4 Capping Provision	41,630	-	-	-	(38)	(40,360)	-	1,232	
Resource Recovery Centre - Post Closure Remediation Provision	248,349	-	-	-	(6,838)	(22,704)	-	218,807	
Right of Use Assets	616,710	-	-	-	(196,395)	-	-	420,315	
Total IPP&E	223,219,487	3,144,676	1,816,706	(713,787)	(4,691,511)	(63,064)	10,301,739	233,014,246	
	223,827,532	1,254,805	2,232,019	(210,237)	(4,426,606)	(2,513,931)	3,055,905	223,219,487	

Comparatives

This note continues on the following pages.

CITY OF PORT LINCOLN
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 7 (con't) – INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT

Valuation of Assets

General Valuation Principles

Accounting procedure: 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, fair value is taken to be the current replacement cost.

Highest and best use: For land which Council has an unfettered right to sell, the "highest and best use" recognises the possibility of the demolition or substantial modification of some or all of the existing buildings and structures affixed to the land.

Much of the land under Council's care and control is Crown land or has been declared as community land under the provisions of the Local Government Act 1999. Other types of restrictions also exist.

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

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

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

The determination of the cost to construct the asset (or its modern engineering equivalent) using current prices for materials and labour, the quantities of each being estimated based on recent experience of this or similar Councils, or on industry construction guides where these are more appropriate.

The calculation of the depreciation that would have accumulated since original construction using current estimates of residual value and useful life under the prime cost depreciation method adopted by Council.

This method has significant inherent uncertainties, relying on estimates of quantities of materials and labour, residual values and useful lives, and the possibility of changes in prices for materials and labour, and the potential for development of more efficient construction techniques. Accordingly, formal sensitivity analysis does not provide useful information.

CITY OF PORT LINCOLN
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 7 (con't) – INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT

Capitalisation thresholds used by Council for a representative range of assets are shown below. No capitalisation threshold is applied to the acquisition of land or interests in land, nor any other assets not listed below.

Office Furniture & Fittings	3,000
Office Equipment	3,000
Plant & Equipment	3,000

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

Building Assets	4 to 300 years
Recycled Water Scheme Assets	5 to 150 years
Road Surface Assets	13 to 66 years
Road Base Assets	60 to 300 years
Kerb & Gutter Assets	50 to 70 years
Footpath Assets	20 to 200 years
Stormwater Assets	10 to 100 years
Bridge Assets	50 to 200 years
Other Community Assets	5 to 210 years
Leisure Centre Assets	5 to 150 years
Plant & Equipment	2 to 20 years
Furniture & Fittings	2 to 30 years
Resource Recovery Centre Landfill Cell 4	30 to 40 years
Right of Use Assets	1 to 20 years

CITY OF PORT LINCOLN

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 7 (con't) – INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT

Land & Land Improvements

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

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

Land assets were last revalued as at 30 June 2019 by APV.

Buildings, Other Community Assets & Leisure Centre

Buildings, Other Community Assets and Leisure Centre assets were revalued as at 30 June 2019 by APV, using the market and fair value valuation techniques. All acquisitions made after the respective date of valuation are recorded at cost.

Infrastructure

Road pavement and surface, kerbing & footpath asset classes were recently revalued by Tonkin Consulting as at 1 July 2022. All acquisitions made after the respective valuation date are recorded at cost.

Stormwater assets were revalued by Tonkin Consulting as at 1 July 2021. All acquisitions made after the respective date of valuation are recorded at cost.

Bridge assets were revalued by APV as at 1 July 2019 using the fair value technique.

Plant, Equipment, Furniture & Fittings

These assets are recognised on the cost basis.

Recycled Water Scheme

Recycled water scheme assets were revalued by APV as at 1 July 2019 using the fair value technique. All acquisitions made after the respective date of revision are recorded at cost.

Resource Recovery Centre

The Resource Recovery Centre asset class' are valued based on Net Present Value of future cash outflows expected to cap, rehabilitate and restore the landfill assets. The last revaluation occurred as at 1 July 2020 by GHD. Council undertakes an annual review of the Cell 4 Capping Provision and Post Closure Remediation Provision.

Right of Use Assets

The accounting of Councils right to use assets is detailed in Note 17. Council last undertook an assessment of the right of use assets as at 1 July 2019.

CITY OF PORT LINCOLN
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 8 - LIABILITIES

	Notes	2023		2022	
		Current	Non-current	Current	Non-current
TRADE & OTHER PAYABLES					
Goods & Services		2,225,103	-	2,124,405	-
Payments received in advance		1,072,676	-	690,348	-
Accrued expenses - employee entitlements		27,237	-	206,985	-
Accrued expenses - other		63,166	-	63,799	-
Aged Care Facility Deposits		704,625	-	850,750	-
GST Payable		4,554	-	2,269	-
Other		283,575	-	35,420	-
		4,380,936	-	3,973,976	-
BORROWINGS					
Loans		499,541	5,854,524	520,010	6,355,497
Leases Liabilities	17	209,432	250,065	198,280	459,497
		708,973	6,104,589	718,290	6,814,994
PROVISIONS					
Employee entitlements - Long Service Leave		423,198	45,628	413,214	124,391
Employee entitlements - Annual Leave		488,167	-	469,212	-
Resource Recovery Centre - Cell 4 Capping		-	859,081	-	867,035
Resource Recovery Centre - Post Closure Remediation		-	483,277	-	487,751
		911,365	1,387,986	882,426	1,479,177

Movements in Provisions 2023 year only <i>(current & non-current)</i>	<i>Resource Recovery Centre - Cell 4 Capping</i>	<i>Resource Recovery Centre - Post Closure Remediation</i>
Opening Balance	867,035	487,751
Add Unwinding of present value discounts	32,406	18,230
Add (Less) Remeasurement Adjustments	(40,360)	(22,704)
Closing Balance	859,081	483,277

CITY OF PORT LINCOLN
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 9 - RESERVES

ASSET REVALUATION RESERVE	1/7/2022	Net Increments/ (Decrements)	Transfers, Impairments	30/6/2023
	\$	\$	\$	\$
Land	84,185,468	-	-	84,185,468
Buildings	22,526,593	-	-	22,526,593
Recycled Water Scheme	522,478	-	-	522,478
Road Pavement & Surface	13,808,556	7,587,833	-	21,396,389
Kerbing	14,821,925	1,572,192	-	16,394,117
Footpaths	9,500,650	1,141,714	-	10,642,364
Stormwater	14,004,998	-	-	14,004,998
Bridges	1,030,092	-	-	1,030,092
Other Community Assets	13,820,648	-	-	13,820,648
Lesiure Centre	4,398,003	-	-	4,398,003
TOTAL	178,619,411	10,301,739	-	188,921,150
Comparatives	175,563,506	3,055,905	-	178,619,411

OTHER RESERVES	1/7/2022	Transfers to Reserve	Transfers from Reserve	30/6/2023
	\$	\$	\$	\$
Community Pier Fund	30,434	880	-	31,314
Prepaid Burials	62,196	4,029	(5,160)	61,065
Open Space Contributions	73,424	2,073	-	75,497
Community Infrastructure Fund	520,743	14,711	-	535,454
CBD Carpark	320,927	9,052	-	329,979
Kirton Court Capital Upgrade	93,541	2,641	-	96,182
Risk Management Fund	247,255	84,677	-	331,932
Indoor Acquaic Facility Reserve	18	1,744	(1,762)	-
TOTAL OTHER RESERVES	1,348,538	119,807	(6,922)	1,461,423
Comparatives	1,268,009	1,182,543	(1,102,014)	1,348,538

PURPOSES OF RESERVES

Asset Revaluation Reserve

The asset revaluation reserve is used to record increments and decrements arising from changes in fair value of non-current assets (less any subsequent impairment losses, where applicable).

Other Reserves

Community Pier Fund - Funds held for improvement to community pier infrastructure.

Prepaid Burials - Payment received for burials that will occur in the future.

Open Space Contributions - Funds held specifically for the development of Open Spaces.

Community Infrastructure Fund - Income from sale of significant assets held for the projects identified in the Strategic Directions Plan.

CBD Carpark - Funds received from Developers in lieu of parking allocations, for future parking development.

Kirton Court Capital Upgrades - Funds held for the upgrade of Kirton Court Units as required.

Risk Management Fund - Funds held for the implementation of Risk Management & WHS Initiatives.

Indoor Acquaic Facility Fund - Account used to hold remaining funds from the refurbishment of the Facility. Council closed this account during the financial year.

CITY OF PORT LINCOLN

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

Note 10 - ASSETS SUBJECT TO RESTRICTIONS

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.

	2023	2022
CASH & FINANCIAL ASSETS	\$	\$
Way 2 Go - Footpath Grant Funding	-	33,000
Whait Reserve redevelopment funding	-	322,910
TOTAL ASSETS SUBJECT TO EXTERNALLY IMPOSED RESTRICTIONS	-	355,910

CITY OF PORT LINCOLN
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 11 - 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:

	Notes	2023 \$	2022 \$
Total cash & equivalent assets	5	8,946,151	10,507,371
Balances per Cash Flow Statement		<u>8,946,151</u>	<u>10,507,371</u>

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

Net Surplus (Deficit)		1,510,312	1,323,599
Non-cash items in Income Statement			
Depreciation, amortisation & impairment		4,691,511	4,426,606
Net increase (decrease) in unpaid employee benefits		(229,572)	(94,493)
Non-cash asset acquisitions		(20,500)	-
Grants for capital acquisitions treated as Investing Activity		(1,460,182)	(202,000)
Net (Gain) Loss on Disposals		518,332	194,328
		<u>5,009,901</u>	<u>5,648,040</u>
Add (Less): Changes in Net Current Assets			
Net (increase) decrease in receivables		(223,210)	(299,508)
Net increase (decrease) in trade & other payables		773,809	1,542,615
Net increase (decrease) in other provisions		-	49,220
Net Cash provided by (or used in) operations		<u>5,560,500</u>	<u>6,940,367</u>

(c) Non-Cash Financing and Investing Activities

Acquisition of assets by means of:

Physical resources received free of charge	8	20,500	-
		<u>20,500</u>	<u>-</u>

(d) Financing Arrangements

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

Bendigo Bank Variable Interest Rate Loan		2,700,000	2,900,000
Corporate Credit Cards		20,000	20,000
Local Government Finance Authority Cash Advance Debenture facilities		4,900,000	4,900,000

The Bendigo Bank Variable Interest Rate Loan's full draw down capacity at 30 June 2023 was \$2,700,000, however Council had drawn down \$2,698,569 leaving a \$1,431 credit. The balance of the corporate credit card is cleared in full each month via a direct debit to Council's at call account, therefore interest charges are avoided. The Cash Advance Debenture facilities may be drawn down at any time by Council.

CITY OF PORT LINCOLN
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023
Note 12 - FUNCTIONS

INCOMES, EXPENSES AND ASSETS HAVE BEEN DIRECTLY ATTRIBUTED TO THE FOLLOWING FUNCTIONS & ACTIVITIES

	INCOME		EXPENSES		OPERATING SURPLUS (DEFICIT)		GRANTS INCLUDED IN INCOME		TOTAL ASSETS HELD (CURRENT & NON-CURRENT)	
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	2023	2022	2023	2022
	2023	2022	2023	2022	2023	2022	\$	\$	\$	\$
	\$	\$	\$	\$	\$	\$				
Administration	16,609,119	15,367,876	5,753,912	4,777,341	10,855,207	10,590,535	2,353,259	1,898,931	101,766,162	100,125,879
Public Order & Safety	163,834	155,391	583,204	576,926	(419,370)	(421,535)	-	-	245,945	245,945
Health	24,562	18,430	261,412	321,368	(236,850)	(302,938)	-	-	5,596	5,596
Social Security & Welfare	31,567	40,239	36,751	189,854	(5,184)	(149,615)	-	5,000	13,631	11,432
Housing & Community Services	4,876,081	4,660,682	6,012,119	5,654,438	(1,136,038)	(993,756)	175,688	65,615	26,116,182	26,478,030
Protection of the Environment	42,441	38,724	191,207	180,708	(148,766)	(141,984)	-	-	3,317,603	3,414,654
Sport Recreation & Culture	780,987	831,451	4,734,681	4,541,305	(3,953,694)	(3,709,854)	857,349	311,201	31,704,336	31,017,212
Mining, Manufacture & Construction	64,371	93,131	130,034	166,319	(65,663)	(73,188)	-	-	-	-
Transport & Communication	1,089,589	1,138,973	2,315,615	1,893,305	(1,226,026)	(754,332)	1,099,913	1,149,865	37,075,884	27,596,773
Economic Affairs	833,835	757,500	1,626,761	1,521,240	(792,926)	(763,740)	326,191	268,403	743,545	244,204
Other Purposes	886,563	757,319	2,780,209	2,720,985	(1,893,646)	(1,963,666)	-	-	47,355,928	47,768,050
TOTALS	25,402,949	23,859,716	24,425,906	22,543,789	977,043	1,315,927	4,812,400	3,699,015	248,344,812	236,907,775

CITY OF PORT LINCOLN

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 12 (con't) - COMPONENTS OF FUNCTIONS

The activities relating to Council functions are as follows:

Administration & Governance

Governance, Administration, Elected Members, Organisational Support Services, Accounting/Finance, Payroll, Human Resources, Information Technology, Grant Funding, Communication, Rates Administration, Records, Contract Management, Customer Service, Other Support Services, Revenues, LGGC - General Purpose.

Public Order

Dog and Cat Control and Fire Protection.

Health

Health Services, Health Inspection, Pest Control, Health, Immunisation.

Social Security & Welfare

Aged Homes Facilities, Crime Prevention, Youth, Family, Community Support.

Housing & Community Amenities

Cemeteries, Crematoria, Public Conveniences, Sanitary and Garbage, Waste Management, Domestic Waste, Green Waste, Recycling, Street Cleaning, Street Lighting, Town Planning, Stormwater and Drainage.

Protection of the Environment

Coastal Protection, Recycled Water Scheme.

Sport & Recreation

Jetties, Other Marine Facilities, Parks & Gardens, Indoor and Outdoor Sports Facilities, Swimming Facility, Halls, Library, Performing Arts and Other Recreation.

Mining, Manufacturing & Construction

Building Act Work.

Transport & Communication

Bridges, Footpaths and Kerbing, Roads - sealed, Roads - Formed, Roads - Natural Formed, Roads - Unformed, Traffic Management, LGGC - Roads and other Transport.

Economic Affairs

Economic Development, Tourism, Regional Contribution, Parking Off Street.

Other Purposes

Public Debt Transactions, Plant Operations, Depot, Vandalism, Transport Asset Management.

CITY OF PORT LINCOLN

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 13 - FINANCIAL INSTRUMENTS

All financial instruments are categorised as *loans and receivables*.

Accounting Policies - Recognised Financial Instruments

Bank, Deposits at Call, Short Term Deposits

Accounting Policy: Carried at lower of cost and net realisable value. Interest is recognised when earned.

Terms & conditions: The transaction bank account returned variable interest rates range of 1.45% to 4.20% (2021/22: 0.35% and 1.05%). Deposits at call returned variable interest rates range of 1.55% to 4.30% (2021/22: 0.30%, 0.55% and 1.05%). Council did not secure a short term deposit in 2022/23.

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

Receivables - Rates & Associated

Accounting Policy: Carried at nominal values less any allowances for doubtful debts. An allowance for doubtful debts is recognised (and re-assessed annually) when collection in full is no longer probable.

Terms & conditions: Secured over the subject land, arrears attract interest of 0.42% (2021/22: 0.42%). Although 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 - Fees & other charges

Accounting Policy: Carried at nominal values less any allowance for doubtful debt. An allowance for doubtful debts is recognised (and re-assessed annually) when collection in full is no longer probable.

Terms & conditions: Unsecured, and do not bear interest. Although 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).

Liabilities - Creditors and Accruals

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

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

Carrying amount: Approximates fair value.

Liabilities - Retirement Home Contributions

Accounting Policy: To avoid inconvenience when complying with the separate audit requirements imposed by the relevant legislation, amounts are carried at nominal values.

Terms & conditions: Pursuant to Commonwealth legislation certain intending residents are required to contribute amounts on an interest free basis. The amounts are subject to certain deductions as prescribed by the legislation, the balance being repaid on termination of tenancy.

Carrying amount: approximates fair value for short tenancies; may be non-materially over-stated for longer tenancies.

CITY OF PORT LINCOLN

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 13 - FINANCIAL INSTRUMENTS (con't)

Liabilities - Interest Bearing Borrowings

Accounting Policy: Carried at the principal amounts. Interest is charged as an expense as it accrues.

Terms & conditions: secured over future revenues, borrowings are repayable (six monthly); interest is charged at fixed interest rates range of 2.00% to 5.60% (2021/22: range of 2.00% to 5.60%) and variable interest rates range of 3.64% and 5.96% (2021/22: 1.93%, 1.97% and 3.64%).

Carrying amount: Approximates fair value.

Liquidity Analysis

2023	Due < 1 year	Due > 1 year ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
<u>Financial Assets</u>	\$	\$	\$	\$	\$
Cash & Equivalents	8,946,151	-	-	8,946,151	8,946,151
Receivables	2,068,056	-	-	2,068,056	2,068,056
Other Financial Assets	113,743	434,145	77,778	625,666	557,634
Total	11,127,950	434,145	77,778	11,639,873	11,571,841
<u>Financial Liabilities</u>					
Payables	3,649,074	704,625	-	4,353,699	4,353,699
Current Borrowings	825,794	-	-	825,794	499,541
Lease Liabilities	221,750	212,996	56,656	491,402	459,497
Non-Current Borrowings	-	3,073,337	4,718,914	7,792,251	5,854,524
Total	4,696,618	3,990,958	4,775,570	13,463,146	11,167,261

2022	Due < 1 year	Due > 1 year; ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
<u>Financial Assets</u>	\$	\$	\$	\$	\$
Cash & Equivalents	10,507,371	-	-	10,507,371	10,507,371
Receivables	1,913,526	-	-	1,913,526	1,913,526
Other Financial Assets	174,730	498,622	294,851	968,203	700,431
Total	12,595,627	498,622	294,851	13,389,100	13,121,328
<u>Financial Liabilities</u>					
Payables	2,852,442	850,750	-	3,703,192	3,703,192
Current Borrowings	718,510	-	-	718,510	520,010
Lease Liabilities	215,873	429,810	61,590	707,273	657,777
Non-Current Borrowings	-	2,576,580	4,880,242	7,456,822	6,355,497
Total	3,786,825	3,857,140	4,941,832	12,585,797	11,236,476

CITY OF PORT LINCOLN
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 13 - FINANCIAL INSTRUMENTS (con't)

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

	30 June 2023		30 June 2022	
	Weighted Average Interest Rate	Carrying Value	Weighted Average Interest Rate	Carrying Value
	%	\$	%	\$
Other Variable Rates	5.96	2,698,569	3.64	2,898,501
Fixed Interest Rates	4.59	3,655,497	4.59	3,977,006
		<u>6,354,066</u>		<u>6,875,507</u>

Net Fair Value

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

Risk Exposures:

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

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

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

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

Expected Credit Losses (ECLs). Council has made an assessment on possible future losses and does not expect material future credit losses.

CITY OF PORT LINCOLN
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 14 - COMMITMENTS FOR EXPENDITURE

	2023	2022
	\$	\$
Capital Commitments		
Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:		
Foreshore Project - Seawall & Parnkalla Trail	887,214	-
Foreshore Plaza	1,260,077	-
Foreshore Project	-	874,514
Town Jetty renewal	1,167,589	-
Marina Footbridge - safety upgrades	93,298	-
Nelson Square Project	280,224	-
Whait Reserve Redevelopment Project - Boardwalk & Nature Play	90,000	-
Whait Reserve Redevelopment Project - Footpaths	-	158,393
Resource Recovery Centre Flare	7,425	-
	3,785,827	1,032,907
These expenditures are payable:		
Not later than one year	3,785,827	1,032,907
	3,785,827	1,032,907

CITY OF PORT LINCOLN
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 15 - FINANCIAL INDICATORS

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. Detailed methods of calculation are set out in the SA Model Statements.

	2023	2022	2021
Operating Surplus Ratio			
<u>Operating Surplus</u>	3.8%	5.5%	2.7%
Total Operating Income			

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

Net Financial Liabilities Ratio

<u>Net Financial Liabilities</u>	7%	3%	24%
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.*

Adjusted Operating Surplus Ratio	1.2%	3.4%	2.8%
Adjusted Net Financial Liabilities Ratio	16%	9%	28%

Asset Renewal Funding Ratio

<u>Outlays on Existing Assets</u>	144%	101%	29%
Asset Renewals - Strategic Asset Management Plan			

Net asset renewals expenditure is defined as net 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.

CITY OF PORT LINCOLN
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 16 - UNIFORM PRESENTATION OF FINANCES

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, adjusted for timing differences associated with prepaid Federal assistance Grants required to be recognised as revenue on receipt in accordance with Australian Accounting Standards.

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.

	2023	2022
	\$	\$
Income		
<i>Rates</i>	16,384,160	15,695,753
<i>Statutory charges</i>	349,092	381,863
<i>User charges</i>	2,914,073	2,723,218
<i>Grants, subsidies and contributions - Operating</i>	3,352,218	2,965,097
<i>Investment income</i>	275,193	67,326
<i>Reimbursements</i>	624,188	553,496
<i>Other income</i>	1,074,944	941,045
	25,402,949	23,859,716
Expenses		
<i>Employee costs</i>	(6,574,847)	(6,358,112)
<i>Materials, contracts and other expenses</i>	(12,911,977)	(11,498,614)
<i>Depreciation, amortisation and impairment</i>	(4,691,511)	(4,426,606)
<i>Finance costs</i>	(247,571)	(260,457)
	(24,425,906)	(22,543,789)
Operating Surplus / (Deficit)	977,043	1,315,927
<i>Timing adjustment for grant revenue</i>	(679,207)	(510,497)
Adjusted Operating Surplus / (Deficit)	297,836	805,430
Net Outlays on Existing Assets		
Capital Expenditure on renewal and replacement of Existing Assets	(3,452,693)	(2,635,862)
Add back Depreciation, Amortisation and Impairment	4,691,511	4,426,606
Proceeds from Sale of Replaced Assets	195,455	15,909
	1,434,273	1,806,653
Net Outlays on New and Upgraded Assets		
Capital Expenditure on New and Upgraded Assets	(4,608,989)	(1,254,805)
Amounts received specifically for New and Upgraded Assets	1,031,101	202,000
	(3,577,888)	(1,052,805)
Annual Net Impact to Financing Activities (Surplus/(Deficit))	(1,845,779)	1,559,278

CITY OF PORT LINCOLN
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 17 - LEASES

Council as a Lessee

Right of Use Assets

Council is lessee of five non-cancellable operating leases within Port Lincoln. Four for buildings and one for a marina pontoon.

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

Right of Use Assets (Carrying Value)	Building & Other Structures
	\$
At 1 July 2022	616,710
Depreciation Charge	(196,395)
At 30 June 2023	420,315

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

	2023
	\$
Opening Balance 1 July 2022	657,777
Interest	22,816
Payments	(221,096)
Closing Balance 30 June 2023	459,497
Current	209,432
Non Current	250,065

The maturity analysis of lease liabilities is included in Note 13.

Council had total cash outflows for leases of: \$ 221,096

The following are amounts recognised on profit or loss:

Depreciation expense right of use assets	196,395
Interest expense on lease liabilities	50,636
Total amount recognised in profit and loss	247,031

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.

Future minimum rentals receivable under non-cancellable operating leases as at 30 June 2023 are as follows:

	2023	2022
	\$	\$
Within one year	52,539	46,922
After one year but not more than five years	52,367	89,159
	104,906	136,081

CITY OF PORT LINCOLN
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 18 – SUPERANNUATION

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

Accumulation only Members

Accumulation only members receive both employer and employee contributions on a progressive basis. Employer contributions are based on a fixed percentage of ordinary time earnings in accordance with superannuation guarantee legislation (10.5% in 2022-23; 10% in 2021-22). No further liability accrues to the Council as the superannuation benefits accruing to employees are represented by their share of the net assets of the Fund.

Salarylink (Defined Benefit Fund) Members

Salarylink is a defined benefit scheme where the benefit payable is based on a formula determined by the member's contribution rate, number of years and level of contribution and final average salary. Council makes employer contributions to Salarylink as determined by the Fund's Trustee based on advice from the appointed Actuary. The rate is currently 6.3% (6.3% in 2021-22) of "superannuation" salary.

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

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

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

Contributions to Other Superannuation Schemes

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

Superannuation - City of Port Lincoln Enterprise Bargaining Agreement 2022-2025

Council also contributes additional 3% superannuation payments, for employees who are covered by the City of Port Lincoln Enterprise Bargaining Agreement. Staff that are permanent employees under the Local Government, Tourism & Hospitality Award also receive an additional 3% contribution, while staff who fall outside of the Enterprise Bargaining Agreement on Individual Common Law Contracts receive an additional contribution between 1.5% and 3% dependent on negotiation and existing contracts.

CITY OF PORT LINCOLN

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

Note 19 - CONTINGENT ASSETS AND CONTINGENT LIABILITIES

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

1. LAND UNDER ROADS

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

At reporting date, Council controlled 166 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 a deductible "insurance excess", the amount of which varies according to the class of insurance.

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

3. BANK GUARANTEES

Council held bank guarantees for various projects from contractors, amounting to \$1,352,061 (2021/22: \$1,204,167) at reporting date.

Council does not expect to incur any loss arising from these guarantees.

4. LEGAL EXPENSES

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

CITY OF PORT LINCOLN
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 20 - RELATED PARTY DISCLOSURES

KEY MANAGEMENT PERSONNEL

The Key Management Personnel ("KMP") of the Council include the Mayor, Councillors, CEO and certain prescribed officers under section 112 of the Local Government Act 1999. In all, 28 persons were paid the following total compensation:

	2023	2022
	\$	\$
Salaries, allowances & other short term benefits	1,809,319	1,781,117
Long term benefits	178,214	202,079
Termination benefits	-	47,917
TOTAL	1,987,533	2,031,113

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

	2023	2022
	\$	\$
Contributions for fringe benefits tax purposes	14,450	13,890
Planning and building applications fees	-	2,400
TOTAL	14,450	16,290

PARTIES RELATED TO KEY MANAGEMENT PERSONNEL

Relatives of KMPs own retail businesses from which various supplies were purchased as required either for cash or on 15 day account. Purchases from none of these individual businesses exceeded \$6,635 during the year. The cumulative spend to these related party business' totalled \$8,753 during the financial year with a total outstanding creditor amount of \$282.

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

One KMP is an Independent Member of the Eyre Peninsula Landscapes Board. Council collected \$712,806 on behalf of this Board and paid \$712,806 to the Board during the year.

One KMP received a sitting fee for chairing a Board of Council amounting to \$906.

Four KMP were on local Community Boards which received a cumulative amount of \$45,000 in community grant funding from Council during the year.

KMP or close family members (including related parties) lodged a total of one planning and building application during the year. In accordance with the Local Government Act 1999, this person declared conflicts of interest and took no part in the assessment or approval processes for these applications.

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Independent Auditor's Report

To the members of the City of Port Lincoln

Opinion

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

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

Basis for Opinion

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

Council's Responsibility for the Financial Report

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

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

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

Auditor's Responsibilities for the Audit of the Financial Report

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

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

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

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

DEAN NEWBERY



JIM KEOGH
Director

19/10/2023

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INDEPENDENT ASSURANCE REPORT ON THE INTERNAL CONTROLS OF THE CITY OF PORT LINCOLN

Opinion

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

Basis for opinion

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

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

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

The Council's Responsibility for the Internal Controls

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

Our Independence and Quality Control

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

Assurance Practitioner's Responsibilities

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

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

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

Limitation on Use

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

Limitations of Controls

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

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

DEAN NEWBERY



JIM KEOGH

Director

19/10/2023



City of Port Lincoln

Seafood Capital of Australia

Annual Financial Statements for the year ended 30 June 2023

CERTIFICATION OF AUDITOR INDEPENDENCE

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of City of Port Lincoln for the year ended 30 June 2023, the Council's Auditor, Dean Newbery & Partners, 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*.

Peter Bond
CHIEF EXECUTIVE OFFICER

Pamela Lee
PRESIDING MEMBER
AUDIT & RISK COMMITTEE

Date: 10 October 2023

HEAD OFFICE

214 Melbourne Street
North Adelaide SA 5006

PO Box 755
North Adelaide SA 5006

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

Dean Newbery
ABN: 48 007 865 081

Certification of Auditor's Independence

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

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



JIM KEOGH

Director

DEAN NEWBERY

19/10/2023

EYRE PENINSULA LOCAL GOVERNMENT ASSOCIATION



ANNUAL REPORT



WWW.EPLGA.COM.AU

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



Welcome to the
District Council
of **Elliston**

Author:

Peter Scott

Executive Officer

Eyre Peninsula Local Government Association

pscott@eplga.com.au

Regional Snapshot provided by Regional Development Australia Eyre Peninsula Inc.

First nations acknowledgement

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

THE PRESIDENT'S REPORT

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

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

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

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

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

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

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

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

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

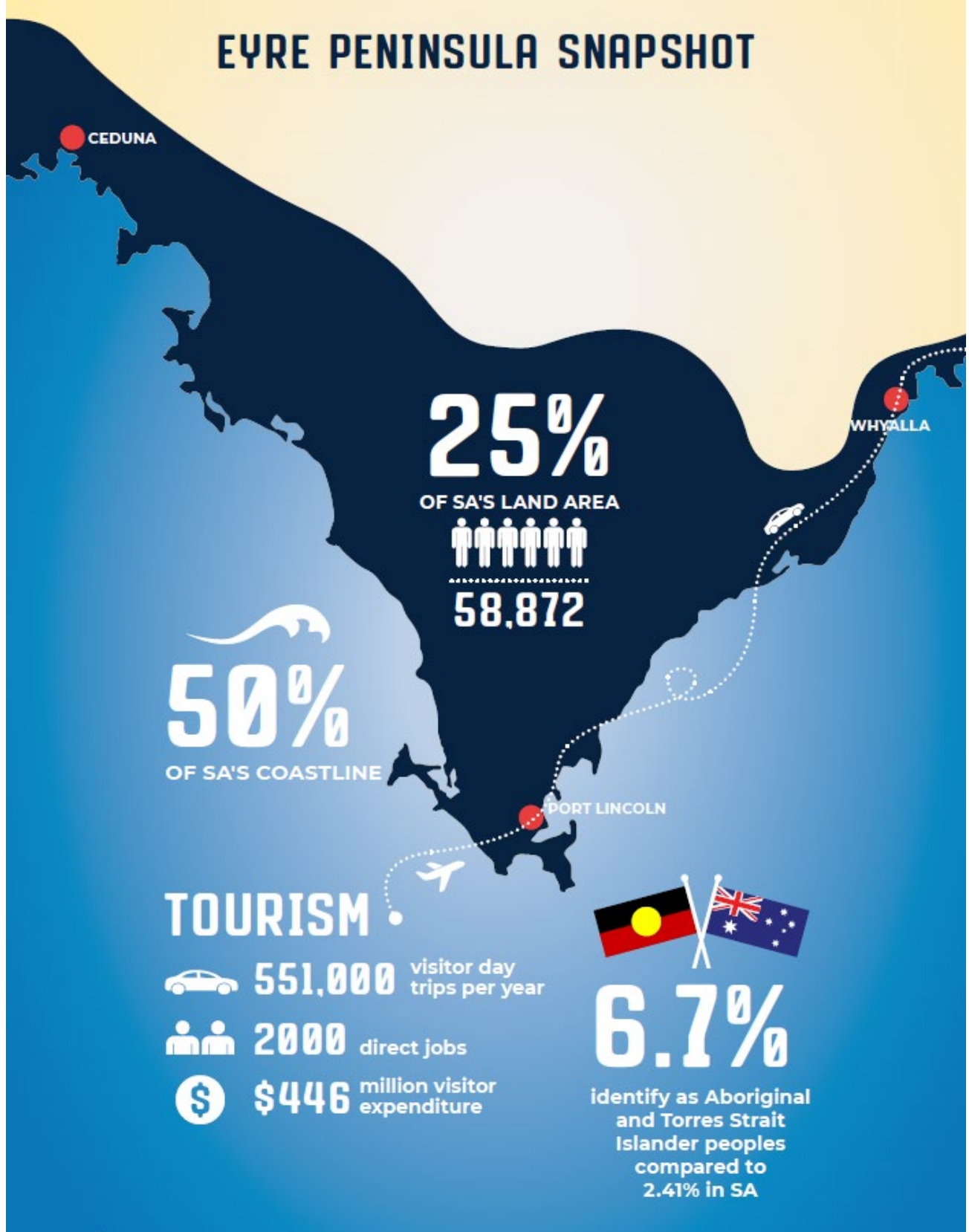
The vision and goal of the EPLGA, to “**enable Eyre Peninsula councils to excel, innovate, and thrive**”, has never been more relevant for the region than now. We have been facing many challenges and opportunities, with the need for the councils of the EP to be working closely together.



Mayor Dean Johnson

President Eyre Peninsula
Local Government Association

EYRE PENINSULA SNAPSHOT





24%
OF SA'S BARLEY CROP

40%
OF SA'S WHEAT CROP



45%
OF SA'S IRON & STEEL
MANUFACTURING



82%

OF SA'S SEAFOOD
PRODUCT

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



33,353

LABOUR FORCE
POPULATION

CONTRIBUTES
\$4.05BN

TO SA'S GRP



JOBS BY SECTOR

3,494 Agriculture, forestry
and fishing

2,115 Healthcare and
social assistance

1,865 Manufacturing

**VALUE OF
EXPORTS
PER SECTOR**



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

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

MEMBER COUNCILS

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

EPLGA BOARD MEMBERS 2022/23

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

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

THE LOCAL GOVERNMENT REPRESENTATIVES/ APPOINTMENTS

EPLGA Board Executive:

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

Other Regional Organisations:

Regional Development Australia Eyre Peninsula Inc:

Bryan Trigg AFSM, Chair

Ryan Viney, Chief Executive Officer

Zone Emergency Management Committee:

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

- City of Port Lincoln
- EPLGA

ANNUAL CONFERENCE AND BOARD MEETINGS SCHEDULE

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

Our Partners

South Australian Regional Organisation of Councils

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

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

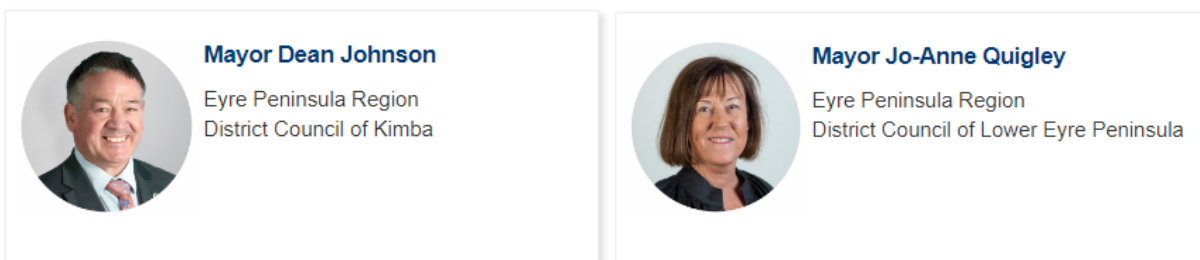
- Southern and Hills Councils
- Legatus Councils
- Eyre Peninsula
- Limestone Coast
- Murraylands and Riverland
- Spencer Gulf Cities

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



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

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

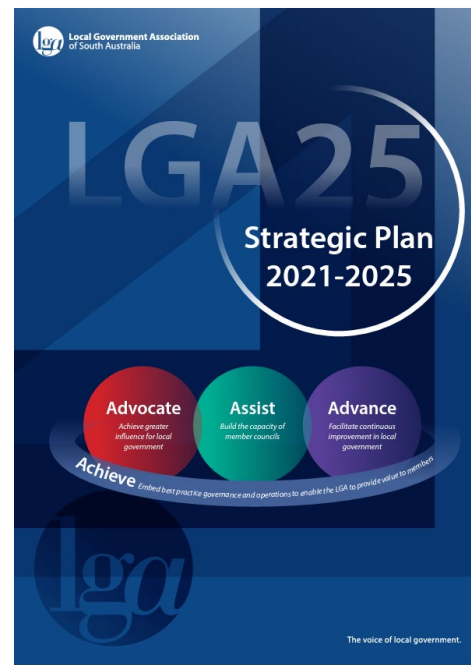


Local Government Association of South Australia

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

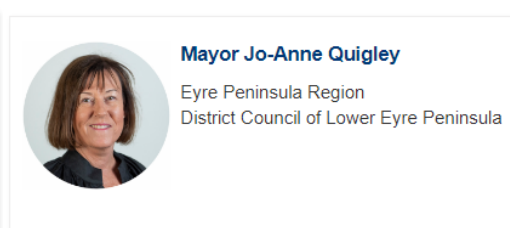
The role of the Board of Directors is to manage the activities of the LGA in between General Meetings in accordance with policy and other decisions taken at Ordinary and Annual General Meetings and to report annually on those activities. Members of the LGA Board of Directors include:

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



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

EPLGA representatives on LGA Board or Directors are:



LGA Annual General Meeting Adelaide Oval, Friday 28 October

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

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

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

President Dean Johnson update:

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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



Mayor Dean Johnson
LGA President

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

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



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



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

2023 Australian Local Government Association National General Assembly

Nation Convention Centre Canberra

13-16 June 2023

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

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

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

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

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



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

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

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

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

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

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

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

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



Clinton Jury GAICD
Chief Executive Officer

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



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

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

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

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

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

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

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

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

[Landscape South Australia - Eyre Peninsula](#)



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

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

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

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

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



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



Eyre Peninsula Desalination Plant: Site Selection Committee

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SA Regional LGAs Executive Officers Management Group

There are five regional LGAs across South Australia:

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

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

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

SA Power Networks Community Advisory Board (CAB)

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

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

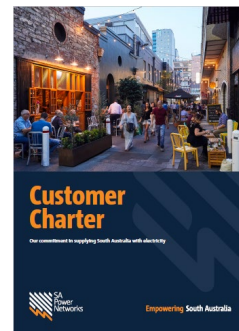
Cr Kat Mitchell, City of Port Adelaide Enfield, and Peter Scott, EO EPLGA, are the local government representatives on the CAB.

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

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

The Board regularly receives updates from working and reference groups:

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



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

Speakers to Panel include:

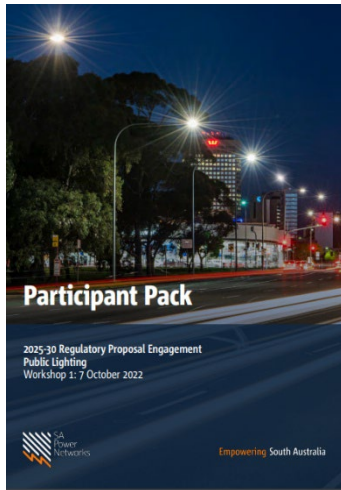
- Luke Morton, Co founder of iO Energy
- Andrew Schultz, SA Department of Energy and Mining
- Georgina Morris, SACOSS
- Brian Spak, Energy Consumers Australia
- Robert Sporne, Tindo Solar
- Peter Scott, EO EPGLA



Public Lighting Working Group

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

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



Customer feedback includes the following key insights:

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

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

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

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

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

Updating the Eyre Peninsula Local Government Association Charter

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

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

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

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

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

In summary the following changes have been made:

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

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

2022-23 Special Local Roads Program –Outcomes

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

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

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

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

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

The objectives of the SLRP are to:

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

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

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

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

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

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

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

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

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

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

Successful SLRP outcomes for Eyre Peninsula:

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

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

Friday 17 March 2023

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

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

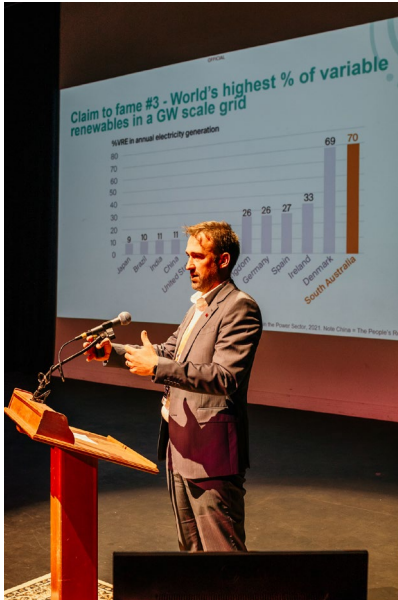
With a focus on the Eyre Peninsula region of South Australia, this conference will bring together industry leaders, researchers, and government to collaborate and innovate towards a sustainable future. The conference will feature keynote speakers, panel discussions, and networking opportunities to share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



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



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



Conference Speakers:



Mayor Dean Johnson



Mr Sam Telfer, MP



MC - Peter Scott, EPLGA



Bryan Trigg, RDAEP
Chair



Dr Tom Nehmy -
Keynote. Healthy Minds



Sam Usher. Australian
Radioactive Waste Agency



Professor Andrew Beer.
UniSA



Michael Richardson.
Masterplan



Naomi Reed. NBN



Zinta Docherty, Kelledy
Jones Lawyers



Greschen Brecker. H2EX



Matt Grant. Lower
Eyre Council



Richard Day. Office of Hydrogen Power SA



Michael Gunner. Fortescue Future Industries



Dr Catherine Grace. SA Space Industry Centre



Andrew Love. Australian Space Agency



Professor Matthew Gilliam. University of Adelaide



Darcey Watson. The Andy Thomas Space Foundation

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

Kelley Jones



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

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



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

Kelley Jones



Eyre Peninsula Strategic Regional Plan 2023-26

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Strategic Plan Working Group

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

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

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

Strategic Regional Plan (SRP) for Eyre Peninsula - Engagement

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Eyre Peninsula Waste and Resources – Workshops and Strategy Development

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

EPLGA Waste to Resources Project - Objectives and Activities

Project Objectives:

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

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



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

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

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

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



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

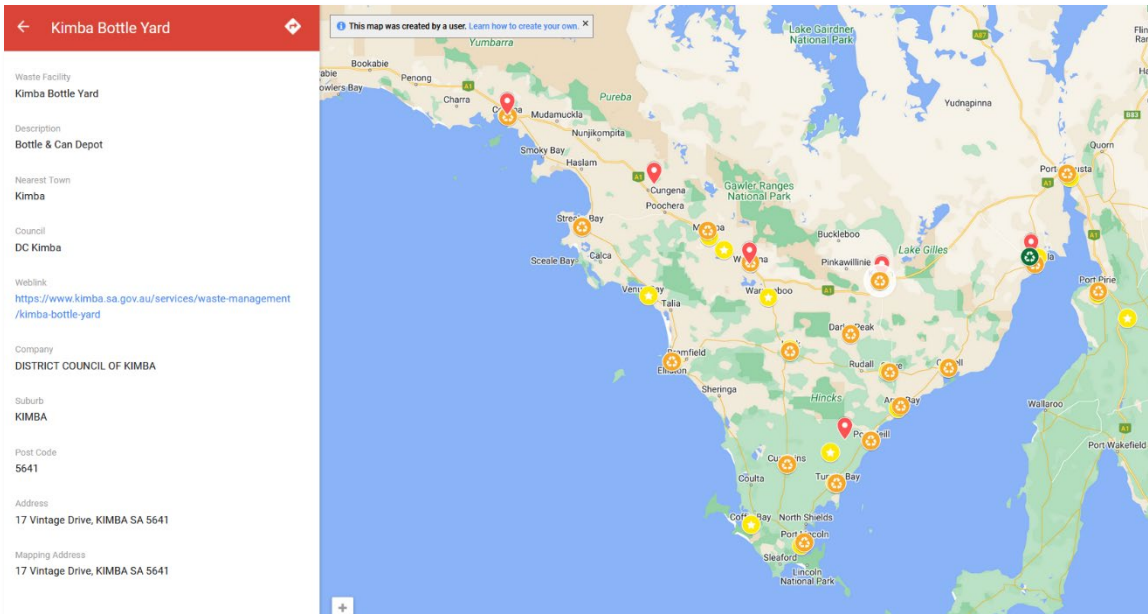


Figure 2 A Google map has been created listing all the waste facilities on Eyre Peninsula. Clicking on each location will bring up information on services offered. The Map can be accessed here: [Eyre Peninsula Waste Facilities](#).

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

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

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

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

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

Stage 2 (September 2022-June 2023):

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

Key Developments:

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

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

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

Key Strategy Elements:

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



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

EPLGA Website updated

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



Eyre Peninsula Local Government Association

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



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

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

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

Android

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

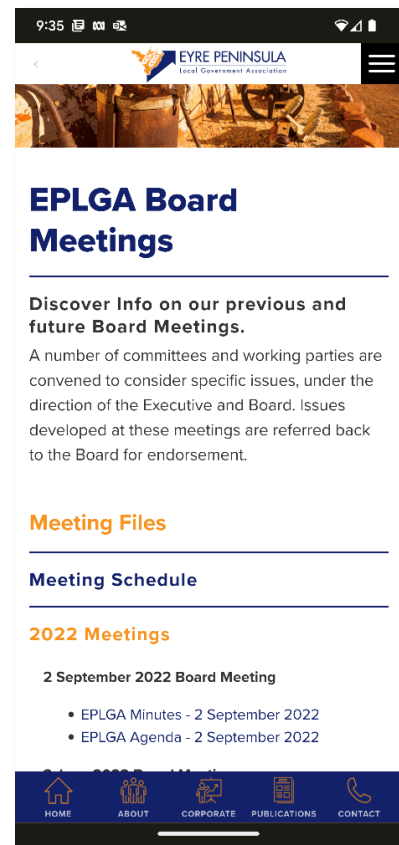
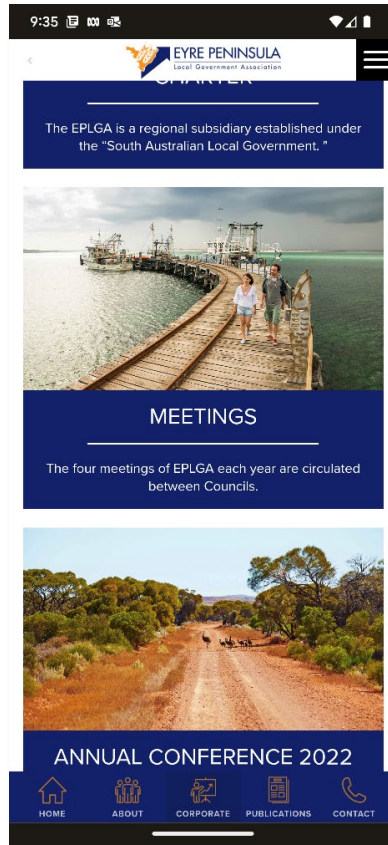
iPhone

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

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

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

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



Website: eplga.com.au

14th Australian Space Forum – opportunities for Eyre Peninsula

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

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

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

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



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

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

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

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

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

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



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

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

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

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

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

Some of the notable outcomes include:

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

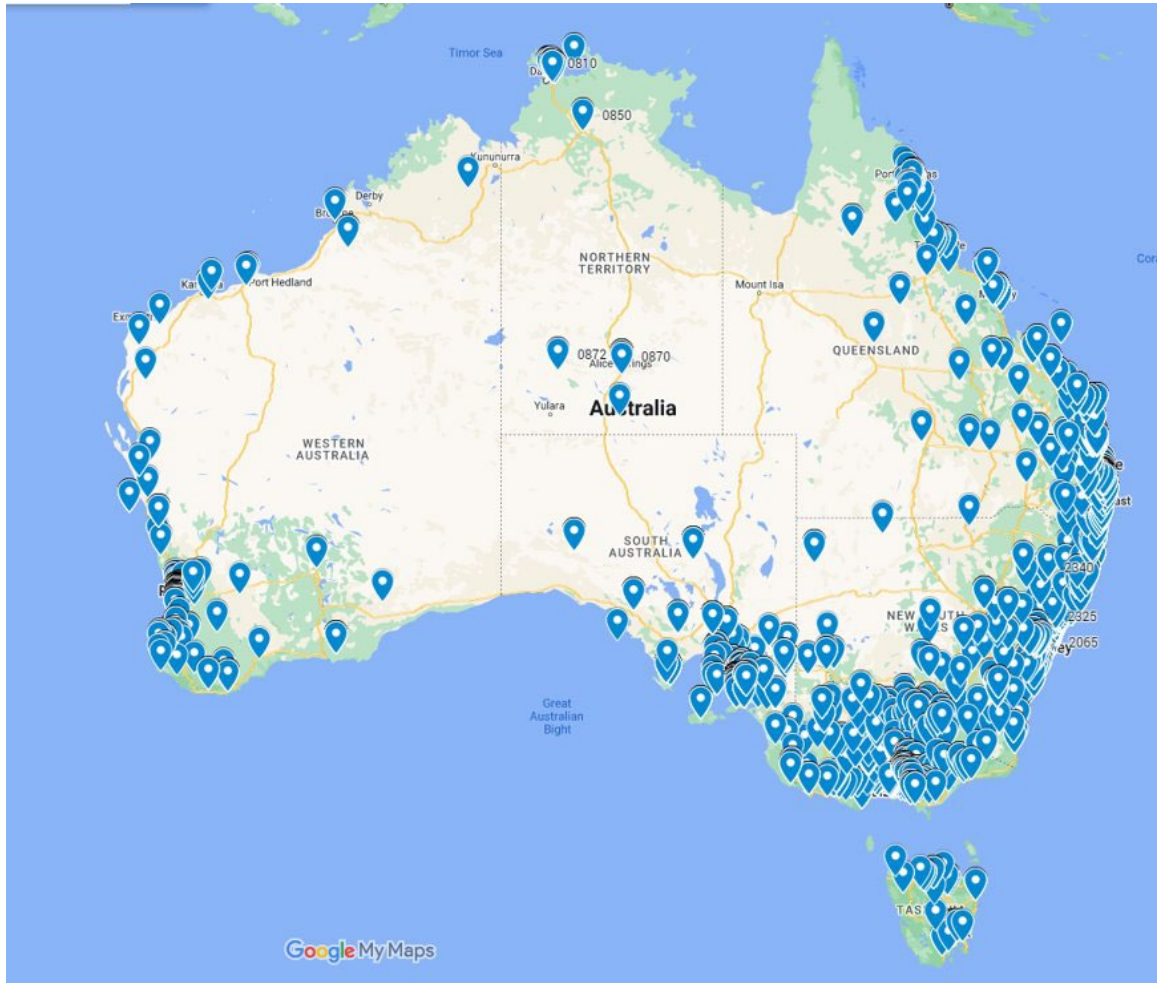


Figure 4. Campers come from postcodes all over Australia (and the world!). RDAEP promotes online booking across Australia, high-value visitors have the confidence, and the knowledge, to travel to Eyre Peninsula. [Google map link click here.](#)

Visitor Feedback

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

Digital Technology Impact

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

Media Coverage

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

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

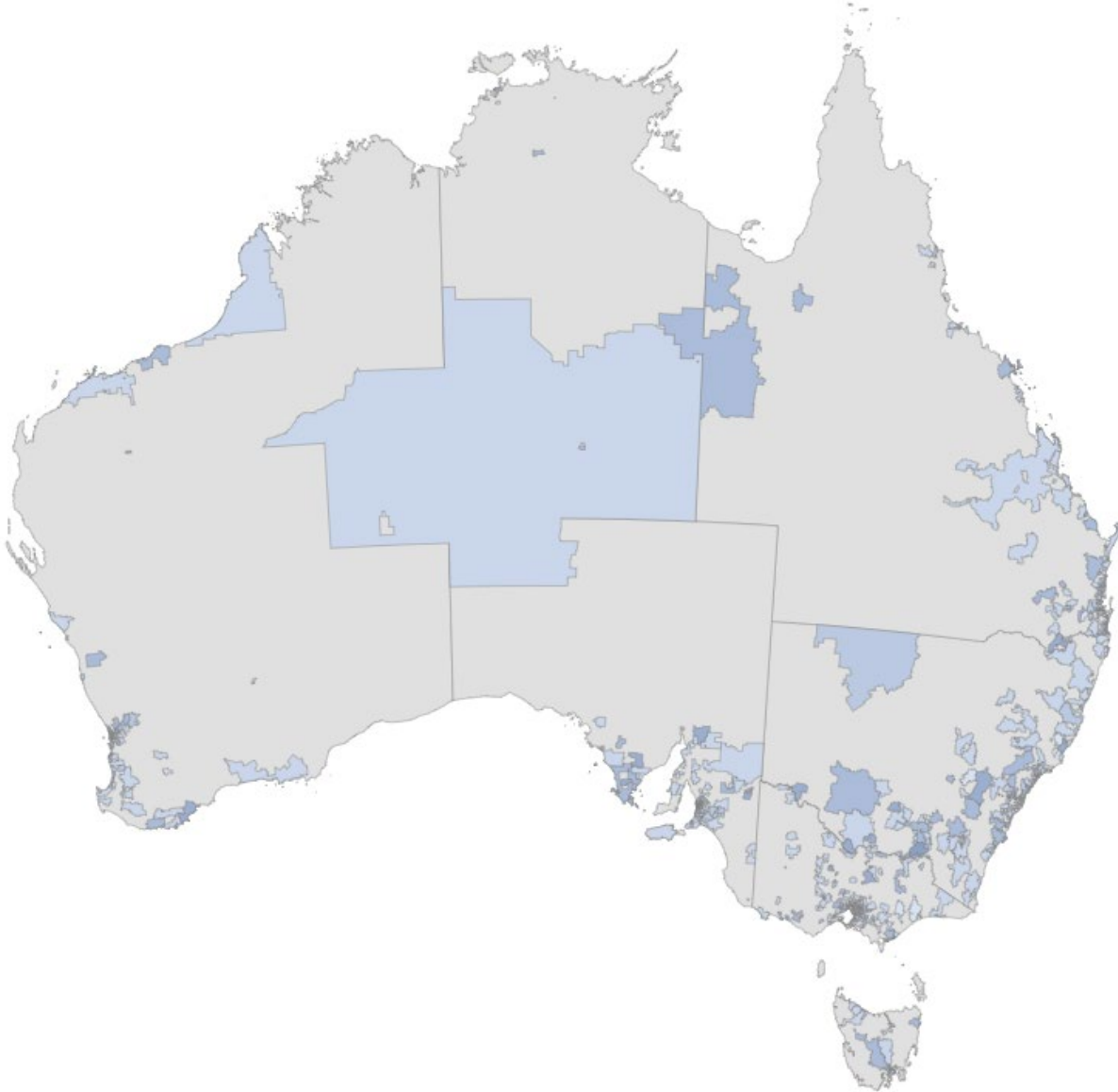
[Camping changes to protect environment - Eyre Peninsula Advocate](#)

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



Figure 5 Watch on [Youtube](#)

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



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

Eyre Peninsula LGA Annual Business Plan 2023-24

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

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

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

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

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

The EPLGA Purpose is to:

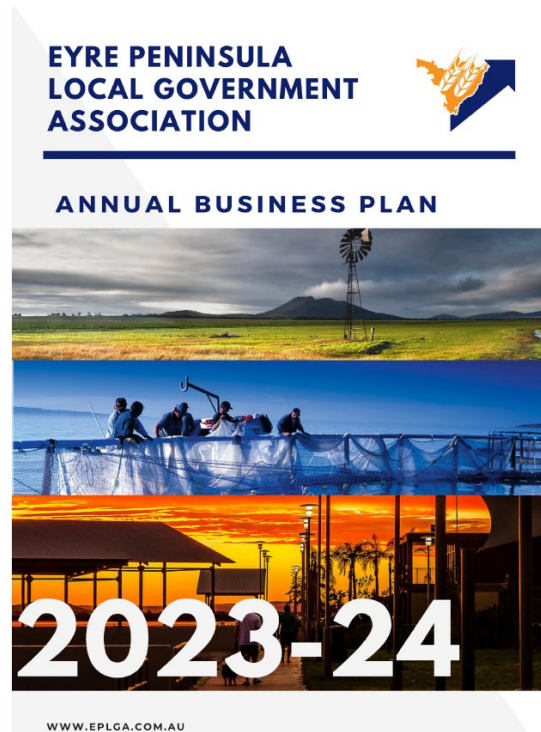
- Provide a forum for Constituent Councils to consider and respond to matters of common interest (including through advocacy)
- Provide a structure for Constituent Councils to work together to:
 - develop and/or contribute to the development, updating, and implementation of Regional Plans that address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

PREAMBLE – Annual Business Plan.

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

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

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



REPORT OF ACTIVITIES

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

SUMMARY OF OTHER ACTIVITIES

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

PLANS, PROGRAMS AND REPORTS – CURRENT STATUS

CORPORATE Plan 2020 – 24

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

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

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

MANAGEMENT PLAN PERFORMANCE

Goal Area 1.1 Advocacy and Representation

Core Activities

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

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

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

Strategic Actions

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

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

Goal Area 1.2 Governance

Core Activities

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

Comments:

Compliance met.

Strategic Actions

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

Comments:

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

Goal Area 1.3 Member Services

Core Activities

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

Comments:

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

Strategic Actions

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

Comments:

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

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

EPLGA COMMITTEE REPORTS

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

USE OF FINANCIAL RESOURCES

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

24 November 2023

Mr. Peter Scott
Executive Officer
Eyre Peninsula Local Government Association

Sent via email: pscott@eplga.com.au

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Dean Newbery
ABN: 48 007 865 081

Dear Mr Scott

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

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

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

Our external audit report has recorded the following Qualification:

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

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

1. Financial Statements – Presentation & Format

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

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

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

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

2. Statutory Compliance – Association Budget

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

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

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

3. Audit Committee Exemption

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

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

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

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

4. Financial Internal Controls Policy

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

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

5. Electronic Funds Transfer Authorisation Controls

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

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

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

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

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

6. Purchasing and Tendering Policy

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

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

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

7. Gifts, Benefits and Hospitality Policy

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

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

8. Corporate Policy Register

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

9. General Journal Internal Controls

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

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

10. Leave Provision Calculation Methodology

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

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

11. Revenue Received in Advance (Unspent Funds)

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

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

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

12. Council Campsite Bookings

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

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

Conclusion

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

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

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

Yours sincerely
DEAN NEWBERY

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

Samantha Creten
Director

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

Prepared by Complete Business & Accounting Services

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

Compilation Report

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

Compilation report to Eyre Peninsula Local Government Association.

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

The Responsibility of the Committee Member's

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

Our Responsibility

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

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

COMPLETE BUSINESS & ACCOUNTING SERVICES PTY LTD

TROY DOUDLE

Dated: 27 November 2023

Income and Expenditure Statement

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

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

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

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

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

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

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

Assets and Liabilities Statement

Eyre Peninsula Local Government Association As at 30 June 2023

30 JUN 2023 30 JUN 2022

Assets

Current Assets

Cash and Cash Equivalents

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

GST Receivable

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

Total Current Assets 463,677 366,326

Non-Current Assets

Term Deposits

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

Plant and Equipment and Vehicles

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

Total Non-Current Assets 169,697 170,429

Total Assets 633,374 536,755

Liabilities

Current Liabilities

Accounts Payable 104,219 9,105

Bank Overdraft

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

ATO Integrated Client Account 1,438 (120)

PAYG Withholdings Payable - 4,356

Provisions

Provisions - Long Service Leave 11,553 7,875

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

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

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

Notes to the Financial Statements

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

1. Summary of Significant Accounting Policies

Basis of Preparation

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

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

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

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

Local Government Reporting Entity – Non-Conformance

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

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

Property, Plant and Equipment (PPE)

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

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

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

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

Impairment of Assets

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

Employee Provisions

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

Provisions

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

Cash on Hand

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

Accounts Receivable and Other Debtors

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

Revenue and Other Income

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

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

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

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

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

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

Goods and Services Tax (GST)

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

Financial Assets

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

Accounts Payable and Other Payables

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

Comparative Figures

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

Certificate By Members of the Board

Eyre Peninsula Local Government Association

For the year ended 30 June 2023

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

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

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

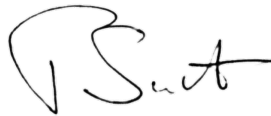
This statement is made in accordance with the resolution of the board and is signed for and on behalf of the Board by:

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

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

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

Dated: **23 / 11/2023**



Eyre Peninsula Local Government Association

Annual Financial Statements

for the year ended 30 June 2023

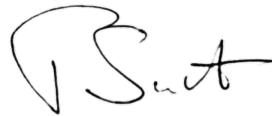
CERTIFICATION OF AUDITOR INDEPENDENCE

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

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



.....
Dean Johnson
President



.....
Peter Scott
Executive Officer

Date: 24/11/2023

HEAD OFFICE

214 Melbourne Street
North Adelaide SA 5006

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North Adelaide SA 5006

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

Independent Auditor's Report

To the members of the Eyre Peninsula Local Government Association

Qualified Opinion

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

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

Basis for Qualified Opinion

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

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

Authority's Responsibility for the Financial Report

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

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

Auditor's Responsibilities for the Audit of the Financial Report

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

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

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

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

DEAN NEWBERY



SAMANTHA CRETEN
Director

24 November 2023

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Certification of Auditor's Independence

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

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



SAMANTHA CRETEN

Director

DEAN NEWBERY

24 November 2023



CONTACT

For further information on the Annual Report 2022/2023 contact the Council Administration Office:

Council Administration

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Facebook: www.facebook.com/cityofportlincoln