



**Wudinna District Council**

**2022-2023**

# Annual Report



**Wudinna District Council**  
11 Burton Terrace, WUDINNA  
[www.wudinna.sa.gov.au](http://www.wudinna.sa.gov.au)

# Our Strategic Vision

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We aspire to be a viable, motivated, rural community which offers an economically diverse, environmentally sustainable and rewarding lifestyle.

# Mission Statement

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As an elected level of government, the Wudinna District Council will provide leadership, representation and advocacy for its community. It will be accessible and work with the community to identify and provide for its needs efficiently and meet its aspirations.

The Council will operate with integrity and be open and accountable to the community in all of its activities.

# Our Values

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We are: Team Focused, Proactive, Respectful and Accountable

# Acknowledgement of Country

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Wudinna District Council acknowledges and respects the traditional owners of the ancestral lands of the Eyre Peninsula. We acknowledge elders past, present and emerging. We respect the deep feelings of attachment and relationship of Aboriginal peoples to Country.

The Council area incorporates recognised traditional lands of the first nations Barngarla, Nauo and Wirungu people.

# Mayor and CEO Message

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*Eleanor Scholz – Mayor*



*Kristy Davis - Chief Executive Officer*

A year of progress and change, new faces and activities across our district. The harvest of 2022/2023 the best on record for many, at the least above average. Great to see the strain on grain storage, commodity routes and supply chains, life in rural areas is so much better when the harvest is good.

Local Government general election was held in November 2022. Elected Member Craig Walladge did not stand for reelection at the general election, we thank him for his excellent service to Council, commencing November 2006, 16 years! Council welcomed new elected member Dennis Petty, the successful candidate at the March 2023 Supplementary election. Formerly our Works Manager, Dennis provides experience in our sector having also worked in other Local Government Areas. Mayor Eleanor Scholz and Deputy Mayor Naomi Scholz were elected by Council at its first meeting following the general election. We wish to acknowledge former Deputy Mayor Newton Luscombe who chose not to stand for reelection in the role. We appreciate Newton's ongoing work as an elected member and his past contribution as Chair and Deputy of Council.

Chief Executive Officer Kristy Davis commenced her role on 26 September 2022. We welcomed Kristy, husband Mark and daughter Anastasia to our community. Thank you to Andrew Buckham as Acting Chief Executive Officer in the interim, your continued dedication to Council and the community is commended. Significant change in structure and staffing is underway, recruitment to the fore. We are grateful to all staff

who have left us for their contributions to Council. Rachel Andrew has capably taken on the Finance Manager role, and we have welcomed Nikita Cummings, Cody Stringer, Rodney Trezise, Wayne Jacobs, Craig Waters to the Council during the year.

As this report is written, the Draft Strategic Plan is in the final stages of development. Council wishes to thank the community for involvement in the Plan consultation. It has been a wonderful exercise to capture the participation of our residents outlining what we want to look like in 10 and 15 years. The draft Plan will be consulted further, prior to it being adopted by Council, hopefully late 2023 calendar year.

An active year as can be seen in the reports from our Works and Infrastructure and Community and Economic departments. Some highlights include the completion of 5G Tower by Optus which we would hope to see fully operational in the near future, and the roll out of NBN Fibre to the Premises, aiming to finalise February/ March 2024. Council has been active in the recruitment of a GP and remain very thankful for the ongoing assistance provided by our former GP and practice owner Dr Scott Lewis. We also thank and acknowledge the assistance provided by the Eyre and Far North Local Health Network in providing Locum support.

Childcare is an issue in this and so many regional areas, with the Eyre Peninsula described as a childcare desert in state media. Council is looking at what options are available to our community and addressing strategies for the future. Our current providers are under strain, and we do appreciate their efforts.

Council heard submissions regarding the Civic Centre proposal formerly at the Wudinna Memorial Hall site. Strong support to retain the hall as a standalone facility and Council offices at its present site has been noted. Concept Plans for a standalone Hall upgrade were consulted late in the financial year. Thank you to those who have made submissions. Work on the Council office plans are underway having been through a few starts, stops, amendments etc. These will be consulted with the community once they are at a point where Elected Members and staff feel that they have been adequately researched and are reasonably achievable within the resources of Council.

Thank you to our Works department with road works delivered on time and on budget, and parks and gardens in great shape. As roads is a key function of any rural Council, we are constantly looking at ways to improve how this is planned and managed. Thank you to administration staff and officers for continuing to meet the challenge of a changing legislative environment in local government and the needs of our community in a professional and courteous manner.

The business planning in a rising cost environment has been a difficult exercise again this year and will likely continue to be going forward. The Office Manager and Finance Managers work in producing a well-researched and consulted Business Plan is highly commended. Council is ever mindful of the balance between the cost and delivery of its services, an aspect that will be tested and reported by the Essential Services Commission of South Australia. Council's audit is planned for the financial year 2023-2024 which will look in detail at our long-term financial planning and sustainability. Wudinna District Council has not been a borrowing Council and seeks to invest it's reserves to the best advantage of ratepayers.

To all our elected members and staff, thank you! We have an active group of elected community people who are genuinely interested in our community progress and productivity. We are lucky as this assists in having a functional chamber ensuring decisions made are in the best interests of our community. Our staff value their work and operate to a high standard.

We hope our local government area continues to be a great place to work, live and visit. Council is committed to continuous improvement in the delivery of its services and providing community leadership.

**Mayor Eleanor Scholz**  
**CEO Kristy Davis**

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# Your Council

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## About Your Council

Council Meetings	Third Tuesday of every month at 1pm
Number of Elected Members	7
Next Election	November 2026
Number of staff	22 (includes part-time and casual employees)
Population	1,136 (Census, 2021)
Number of Electors	824
Total Revenue (2022-23)	\$7.255m (includes capital grants and forward payments)
Distance from Adelaide	565kms
State Electorate	Flinders
Federal Electorate	Grey
Towns and Hundreds	Addison, Carina, Cocata, Condada, Cootra, Hill, Kappakoola, Kyancutta, Mamblin, Minnipa, Moorkitabie, Palabie, Pildappa, Pinbong, Pordia, Pygery, Travers, Wannamana, Warrambo, Wudinna and Yaninee.
Local Industry	Wheat and sheep farming, tourism, small business & industry

Our district is located on central Eyre Peninsula, covers an area of 5,394 square kilometres and has a current resident population of 1,136 (Census, 2021). It encompasses the townships of Warrambo, Kyancutta, Wudinna, Yaninee and Minnipa. The district's main service centre is Wudinna. Wudinna is located on the Eyre Highway, 693 kilometres east of the South Australian/Western Australian border and 565 kilometres west of Adelaide.

The 'County of Le Hunte' was proclaimed on 4 November 1908. The county was so named in honour of Sir George Ruthven Le Hunte, a Governor of South Australia from 1903 to 1909. The 'District Council of Minnipa' was formally constituted in 1925. In 1932 it changed its name to the 'District Council of Le Hunte' with the annexing of parts of Cootra and Koongawa.

At the time of constitution, the District Council of Minnipa consisted of the Hundreds of Condada, Moorkitabie, Carina, Addison, Travers, Minnipa, Yaninee, Pygery, Wudinna, Palabie, Wannamana, Mamblin, Warrambo and Kappakoola, and Crown lands located in what are now known as the Hundreds of Pordia and Cocata. Portions of the Hundreds of Koongawa and Cootra were annexed in 1935. Council boundaries were extended once again in 1966, when the whole of Hundreds of Pildappa and Pinbong and portions of Cocata and Koongawa were annexed. The Hundred of Hill was annexed in 1984.

At the April 2008 meeting of Council, it was formally resolved to change council's name from the 'District Council of Le Hunte' to the 'Wudinna District Council' after a period of public consultation. This change became effective via a notice in the Government Gazette on 24 April 2008. The change of name occurred due to the need to promote the area, particularly for the purposes of tourism and business.

Wudinna District Council area incorporates the traditional lands of the Barngarla, Nauo and Wirangu peoples. We respect the traditional lands of the aboriginal people, their culture and contribution to our nation. We also respect and recognise the many cultures and people who have shaped the modern nation that we enjoy and are proud of today.



## Elected Members & Allowances

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### **Mayor Eleanor Scholz**

#### Term of Office

Councillor: May 2000 – 2013

Chairperson/Mayor: 2013 - current

Mayor Allowance: \$28,768pa

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### **Deputy Mayor Scholz**

#### Term of Office

November 2014 - current

Deputy Mayor Allowance: \$8,990pa

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### **Cr Newton Luscombe**

#### Term of Office

January 2014 – current

1991 – 2005

Elected Member Allowance: \$7,192pa

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### **Cr Richard DuBois**

#### Term of Office

November 2014 - current

Elected Member Allowance: \$7,192pa

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### **Cr Elizabeth Habermann**

#### Term of Office

November 2018 - current

Elected Member Allowance: \$7,192pa

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### **Cr Matthew Cook**

#### Term of Office

May 2021 – current

Elected Member Allowance: \$7,192pa

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### **Cr Dennis Petty**

#### Term of Office

March 2023 – current

Elected Member Allowance: \$7,192pa

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**Cr Craig Walladge**

Term of Office

November 2006 – November 2022

Chairperson of Audit Committee/Elected Member Allowance: \$2872.08 (4 months)

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Allowances for elected members are set by a Determination of the Remuneration Tribunal, with the entitlements quoted above in line with Determination No 2 of 2022. Wudinna District Council is a Group 5 Council for the purposes of this Determination. Cr Walladge's allowance is based on four months of the financial year and Cr Petty pro rata allowance of (\$2397.33) for the financial year is also four months in the 2022/2023 financial year.

Council maintains an Elected Members Allowances and Support Policy which details eligible reimbursements and how they may be claimed. This is publicly available on Council's website or in the Policy Register at the Council Office.



## Council Meetings

Ordinary meetings of Council are held on the third Tuesday of each month, commencing at 1pm. Ordinary meetings of the Council are open to the public, except where provisions under the Local Government Act, Sections 90(2) and 90(3) allow that the public may be excluded from discussions of matters of confidentiality.

## Confidentiality Provisions

Council has adopted a policy of open and accountable government and adheres to its Code of Practice for Access to Council and Committee Meetings and Information (as provided for in the Local Government Act, 1999) when considering confidentiality provisions. From time to time, it is necessary to close a meeting or parts of a meeting for a specific purpose and for specific times. When this is required the reason for closure and when confidentiality provisions are to be lifted are recorded in the minutes.

In terms of Regulation 35 of the Local Government (General) Regulations 2013 and Section 90 (2) of the Local Government Act 1999 Council advises that exclusion of the public from parts of four ordinary meetings and one special meeting for the period. Summarised information is as follows:

Closure Orders carried forward from previous year(s)	13
Closure Orders for the year ended 30 June 2023	18
Closure Orders expired for the year ended 30 June 2023	17
Closure Orders remaining operative as at 30 June 2023	14
Closure Orders set to expire in the year ended 30 June 2024	7
Closure Orders with potential to expire past 30 June 2024	7

The dates and subjects of Closure Orders having been made in the year:

19 July 2022	Report 10.2.4 (d) 1,2,3,4,5	Assessment of Tender and Pricing
19 July 2022	Report 10.5.1 (d)	Medical Recruitment
19 Aug 2022	Report 10.5.1 (d)	Medical Recruitment
19 Aug 2022	Report 10.5.2 (d)	Group Litigation
20 Sep 2022	Report 10.5.1 (d)	Medical Recruitment
18 Oct 2022	Report 10.5.1 (d)	Medical Recruitment
18 Oct 2022	Report 10.4.3 (d)	Legal Advice
20 Dec 2022	Report 10.5.11 (d)	Group Litigation
20 Dec 2022	Report 10.5.5 (d)	Setting of Pricing Details
21 Mar 2023	Report 10.4.1 (d)	Personnel Review
18 Apr 2023	Report 10.4.1 (d)	Personnel Review
16 May 2023	Report 11.2.1 (d)	Assessment of Tender
16 May 2023	Report 11.3.5 (d)	Assessment of Tender and Pricing
16 May 2023	Report 11.5.1 (d)	Group Litigation
16 May 2023	Report 11.5.4 (d)	Assessment of Tender and Pricing
20 Jun 2023	Report 11.3.1 (d)	Assessment of Tender and Pricing
20 Jun 2023	Report 11.4.1 (d)	Legal Advice
20 Jun 2023	Report 11.5.2 (d)	Assessment of Tender and Pricing

## Elected Member Attendance Register – Ordinary Meetings

	EI SCHOLZ	NRC LUSCOMBE	CA WALLADGE	NL SCHOLZ	DC PETTY	RA DUBOIS	EK HABERMANN	MW COOK	
19 JUL 22	✓	x	x	✓		x	✓	✓	4
19 AUG 22	✓	x	✓	✓		x	✓	x	4
20 SEP 22	✓	✓	x	✓		✓	x	✓	5
18 OCT 22	✓	✓	✓	✓		✓	✓	✓	7
15 NOV 22	✓	✓		✓		✓	✓	x	5
20 DEC 22	✓	✓		✓		✓	✓	✓	6
17 JAN 23	✓	✓		✓		✓	x	x	4
21 FEB 23	✓	✓		x		✓	✓		4
21 MAR 23	✓	x		✓	✓	✓	✓	✓	6
18 APR 23	✓	✓		✓	✓	✓	x	x	5
16 MAY 23	✓	✓		✓	✓	✓	✓	✓	7
20 JUN 23	✓	✓		✓	✓	✓	✓	✓	7
<b>ATTENDED</b>	12	9	2	11	4	10	9	7	
<b>APOLOGIES</b>	0	3	2	1	0	2	3	4	

Cr MW Cook office was vacant for the month of February 2023 due to election returns omission. Office was reinstated under legislation for March 2023

## Elected Member Survey Results – 2022-23

Elected Member Satisfaction	Target Satisfaction	Council Staff	Elected Members	Administration	Social Inclusion & Welfare	Economic Affairs	Natural Resource Management	Public Order & Safety	Transport/Infrastructure & Communication	Training & Education
Survey of Elected Members (annual)	80% satisfied	95%	100%	90%	78%	92%	85%	85%	90%	100%

\* Based on results of 7 out of the 7 Elected Members

## Elected Members Training & Development

Council’s “Training & Development Policy for Council Members” requires the development and adoption of a Training and Development Plan each year to equip Elected Member, particularly new Elected Members, with the knowledge and skills to effectively operate within what is an increasingly more complex local government environment. The Local Government Association offers a comprehensive range of training and development opportunities for Council members.

All Elected Members must within 12 months of election, complete mandatory training consistent with the SA Local Government Association Training Standard, which incorporates:

<b>Behaviour</b>	To identify attributes and develop skills that uphold the Behavioural Standards and principles of good governance;
<b>Civic</b>	To develop knowledge of the Australian system of government and how Councils fulfil the objectives of the Local Government Act to deliver reputable community outcomes;
<b>Legal</b>	To develop the knowledge and skills required to meet the legal responsibilities of a council member;
<b>Strategy and Finance</b>	To develop the knowledge of integrated strategic and annual business planning and the skill to manage public funds appropriately.

All Elected Members completed the modules Behaviour, Civic and Legal in the financial year, with the Strategy and Finance module completed early 2024 financial year. All Elected Members are compliant with the Training Standard

Member participation in training during 2022-23 has included:

Eleanor Scholz (Mayor)	<ul style="list-style-type: none"> <li>• RDAEP Strategic Planning Day</li> <li>• SA LGA Planning Session for Mayors</li> <li>• SALGA Principle Members Forum</li> <li>• Local Government Election – Candidate Information Session</li> <li>• SA LGA and EPLGA Conference</li> <li>• EPLGA Mayor’s Tours</li> <li>• EPLGA Mayor’s Forums</li> <li>• Elected Member Mandatory Training - Behaviour, Civic, Legal</li> </ul>
Cr Newton Luscombe (Deputy Mayor)	<ul style="list-style-type: none"> <li>• SA LGA Conference</li> <li>• Elected Member Mandatory Training - Behaviour, Civic, Legal</li> </ul>
Cr Craig Walladge	<ul style="list-style-type: none"> <li>• Nil</li> </ul>
Cr Naomi Scholz	<ul style="list-style-type: none"> <li>• Elected Member Mandatory Training - Behaviour, Civic, Legal</li> <li>• SA LGA Conference</li> <li>• SALGA Deputy Mayor Forum</li> <li>• EPLGA Conference</li> </ul>
Cr Rick DuBois	<ul style="list-style-type: none"> <li>• SA LGA Training – CEO Remuneration and Legal Aspects</li> <li>• Elected Member Mandatory Training - Behaviour, Civic, Legal</li> <li>• EPLGA Conference</li> </ul>
Cr Liz Habermann	<ul style="list-style-type: none"> <li>• SA LGA Conference</li> <li>• Elected Member Mandatory Training - Behaviour, Civic, Legal</li> </ul>
Cr Matthew Cook	<ul style="list-style-type: none"> <li>• Elected Member Mandatory Training - Behaviour, Civic, Legal</li> <li>• EPLGA Conference</li> </ul>
Cr Dennis Petty	<ul style="list-style-type: none"> <li>• Elected Member Mandatory Training - Behaviour, Civic, Legal</li> </ul>

## Elected Members Travel

Under Regulation 35(2) of the Local Government (General) Regulations 2013, Councils are required to report on the details (including cost) of any interstate or international travel undertaken by Elected Members during the 2022-23 financial year.

During the 2022-23 financial year there was no interstate or international travel undertaken by any Elected Members that was funded either in whole or partially by Council.

## Elected Members Gifts Received

Under Regulation 35(2) of the Local Government (General) Regulations 2013, Councils are required to report on the details (including costs) of any gifts provided to Elected Members above the value of \$50 within the relevant financial year. Regulation 35(3) provides that a gift includes hospitality.

During the 2022-23 financial year there has been one gift received by Elected Members during the course of their duties to Council with a value of over \$50, being a bottle of wine presented to the Mayor. This was not retained personally. It has an estimated declared value of \$65.

This gift is recorded on the gift register.

## Statement of Representation

The Wudinna District Council's representation quota (the number of electors for each Elected Member) is 115.

House of Assembly Figures (Jan 2023)	806
Supplementary Voters (Jan 2023)	4
<b>Total Voters Roll</b>	<b>810</b>
Electors Entitled to Vote	810
Number of Elected Members	7
Elected Member Representation per Elector	115

The following information is from groupings of similar councils (source: Electoral Commission SA – 15 September 2021).

<b>Council</b>	<b>Electors</b>	<b>Elector Representation</b>
DC of Elliston	699	87
DC of Kimba	797	114
<b>Wudinna DC</b>	<b>805</b>	<b>115</b>
DC of Franklin Harbour	894	149

## Periodic Review of Elector Representation

Council is required to conduct an Elector Representation Review from time to time as per Section 12 of the Local Government Act 1999.

This periodic review, pursuant to Section 12(4) of the Local Government Act 1999, examines the advantages and disadvantages of the various options available to Council and in particular issues including the composition of the Council; the method of election of the Principal Member; the number of Elected Members; the division of the area into wards or to retain the no wards principle.

Section 12 of the Local Government Act 1999 sets out the process that Council is required to follow when undertaking an elector representation review. The commencement of the review is triggered by the release of a Representation Options Paper which outlines the representation structures available. The Local Government Act 1999 sets out the requirements for conducting a review as well as setting timeframes to provide opportunity for members of the public to make submissions at key stages of the review.

On completion of the review, the Council must prepare a report on the public consultation undertaken and any proposal that the Council considers should be carried into effect. Public consultation is also undertaken at this stage. A final report must be compiled that includes a summary of amendments resulting from any

considerations in respect of the public consultation process, with the report then submitted to the Electoral Commissioner for certification. The Electoral Commissioner must determine whether the requirements of the review have been satisfied.

The last elector Representation Review was completed October 2021. The next Elector Representation Review is due to occur prior to the 2026 general election, having been brought forward in consideration of popular Mayoral election in the 2026 general election, as provided for in the Local Government Reform legislative amendments.

## Council Committees

The following committees have been established by Council pursuant to Section 41 of the Local Government Act 1999 and meet as deemed necessary, as at the 30 June 2023 the committee memberships were as follows:

### **Audit Committee**

#### Voting Membership

Cr MW Cook, Cr EK Habermann, Cr NL Scholz, T Scholz & Alana Barns (as independent members).

#### Advisory Membership

KL Davis (CEO), R Andrew (FM).

*Note: The structure of Local Government audit committees will change in line with Local Government Act 1999 amendment pursuant to the Statutes Amendment (Local Government Review) Act 2021, with changes to take effect November 2023.*

### **Australia Day Committee**

Cr EI Scholz, Cr NL Scholz, Cr RA DuBois, Cr EK Habermann, CC Midgley (ECDM), A Cook or proxy (Minnipa Progress Association Representative), E Seal or proxy (Wudinna & Districts Business & Tourism Association Representative), K Bartley, M Luscombe (Community Representatives).

### **Bushfire Management Advisory Committee**

Cr NRC Luscombe (Elected Member), Cr MW Cook (Elected Member), Vacant (MES & Fire Prevention Officer), B Heddle (Community Representative), L Veitch (Community Representative), L Scholz (Harvest Ban Group).

#### Plus

1 Representative from the CFS (T Cummings or C Jericho as available), Permit Issuing Officers (K Scholz), CFS Region Six Fire Prevention Officer (A Parente)

### **Chief Executive Officer Review Committee**

Cr EI Scholz, Cr RA Du Bois (Independent Member to be appointed when review is due)

### **Civic Facilities Committee**

#### Voting Membership

Cr EI Scholz, Cr NL Scholz, Cr EK Habermann; other Elected Members in attendance.

#### Non-Voting Membership

KL Davis (CEO), AJ Buckham (OM), CC Midgley (ECDM), Vacant (MES), R Andrew (FM), KM Niblett (MWIS).

### **Competitive Neutrality /Complaints Committee**

Cr EK Habermann, Cr NRC Luscombe, KL Davis (CEO), Vacant (MES).

### **Public Consultation Strategy Committee**

Cr EI Scholz, KL Davis (CEO), C Midgley (ECDM).

### **Strategic Planning and Development Policy Committee**

#### Voting Membership

Cr EI Scholz, Cr NRC Luscombe, Cr EK Habermann, Cr DC Petty, Cr RA DuBois, Cr NL Scholz, Cr MW Cook

#### Non-Voting Membership

KL Davis (CEO), and/or other line managers (staff as non-voting advisory members).

#### **Town Development and Amenities Committee**

Cr EI Scholz, Cr EK Habermann, Cr NL Scholz, Cr RA DuBois, KL Davis (CEO), AJ Buckham (OM), CC Midgley (ECDO), KM Niblett (MWIS), Vacant, I Scholz, S DuBois.

#### **Water Management Committee**

Cr NRC Luscombe, Cr EI Scholz, RA Du Bois, Cr MW Cook, KL Davis (CEO), AJ Buckham (OM), KM Niblett (MWIS), Vacant (MES).

#### **Machinery & Works Committee**

MW Cook, Cr NRC Luscombe, Cr RA DuBois, DC Petty, KL Davis (CEO), KM Niblett (MWIS), Vacant (Mechanic)

#### Sub Committees of the Machinery & Works Committee

##### **Cemeteries Committee**

Cr EK Habermann, Cr EI Scholz, Cr NRC Luscombe, Cr MW Cook, Cr DC Petty, KM Niblett (MWIS)

##### **Parks Recreation and Open Space Committee**

Cr NL Scholz, Cr EK Habermann, Cr MW Cook, Cr DC Petty, KL Davis (CEO), KM Niblett (MWIS), CC Midgley (ECDM)

##### **Road Naming Committee**

Cr EI Scholz, Cr NRC Luscombe, KM Niblett (MWIS).

##### **Stormwater Management Committee**

Cr RA DuBois, Cr DC Petty, KL Davis (CEO), KM Niblett (MWIS).

##### **Vegetation Clearance Committee**

Cr NRC Luscombe, Cr NL Scholz, KM Niblett (MWIS), IA North, M Wynes, R Trezise (Gardeners)

***The following committees have been formed to deal with specific legislative responsibilities of Council and meet periodically:***

#### **Wudinna Homes for the Aged Committee**

*Retirement Villages Act 2016*

##### Committee

Cr EI Scholz, Cr EK Habermann.

##### Advisory

KL Davis (CEO).

#### **Wudinna Homes for the Aged – Resident’s Committee**

Note: Residents declined to form a Residents Committee on 29 June 2018, refer to Motion 3.5 in the Meeting Minutes. If requested to be formed at any time:

##### Aged Homes Operator Representatives

Cr EI Scholz, Cr EK Habermann, KL Davis (CEO), Vacant (MES), AJ Buckham (OM), Aged Homes Residents, All residents & Unit Leaseholders (or their appointed proxies).

#### **Health & Safety Committee (HSC) (Workplace Health & Safety Act 2012)**

KL Davis (CEO), AJ Buckham (OM), RD Richter (WHS Coordinator & Admin Health and Safety Representative), KM Niblett (MWIS -Works Health and Safety Representative), NJ Cummings (General Committee Rep).

##### Elected Member Observer

Vacant.

### **Emergency Planning Committee** *(Fire and Emergency Services Act 2005)*

Cr EI Scholz, DC Petty, KL Davis (CEO), AJ Buckham, (OM), RD Richter (WHS Coordinator), KM Niblett (MWIS)

## **Regional Committees**

**The following are regional committees of which Council is a contributing member:**

### **Eyre Peninsula Local Government Association**

Crs EI Scholz (Mayor – Voting Member), Cr NL Scholz (Deputy Mayor – Proxy Voting Member) (Delegates), KL Davis (CEO).

### **Upper EP Regional Building Fire Safety Committee**

Vacant (MES).

*(Committee is in transition to DPI Act and is still under formation – EPLGA Agenda item)*

### **Upper EP Bushfire Management Committee**

Vacant (MES), AJ Buckham (OM).

### **Zone Emergency Management Committee**

Vacant (MES), AJ Buckham (OM).

## **Community Committees**

***The following are community committees outside the control of Council; however, they each have a Council representative as a member:***

### **Karcultaby School Library Advisory Group**

Cr NL Scholz.

### **Minnipa Progress Association**

Cr EI Scholz, Cr MW Cook (as proxy), CC Midgley (ECDM).

### **Wudinna School/Community Library Advisory Group**

Cr EI Scholz, Cr NL Scholz.

### **Wudinna Sport & Rec Facilities Committee**

Cr RA DuBois, CC Midgley (ECDM).

### **Wudinna Telecentre Management Committee**

Cr EI Scholz, Cr NL Scholz.

### **Wudinna & Districts Business & Tourism Assoc.**

Cr EK Habermann, Cr RA DuBois, CC Midgley (ECDM).

### **Wudinna & Districts Swimming Pool**

NL Scholz

### **Wudinna & Districts Community Directions**

Cr EI Scholz, Cr EK Habermann, Cr NL Scholz, AJ Buckham (OM).



# Human Resources

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## Senior Management

Chief Executive Officer .....	Kristy Davis
Office Manager .....	Andrew Buckham
Manager Works & Infrastructure Services .....	Kelsey Niblett
Manager of Environmental Services.....	Vacant
Finance Manager .....	Rachel Andrew
Economic & Community Development Manager.....	Craig Midgley

## Administration Department

Administrative Services Officer .....	Rhonda Richter
Finance Administration Officer.....	Vacant (appointee commencing July 23)
Works Administration Officer.....	Cody Stringer
Senior Administration Officer.....	Diny Foster
General Clerical Officer.....	Nikita Cummings

## Works Department

Supervisor – Civil Construction & Maintenance.....	Viv O’Brien
Construction Workers .....	Peter Cock
.....	Wayne Jacobs
.....	Craig Waters
Patrol Grader .....	John Cummings
Parks and Gardens Officers .....	Ian North
.....	Rodney Trezise
.....	Matt Wynes
Mechanic .....	Vacant
Waste Management Officer .....	Mick O’Brien
Casual Waste Management Officer / Gardener .....	Sam Miller
Casual Plant Operator.....	Roddy Scholz

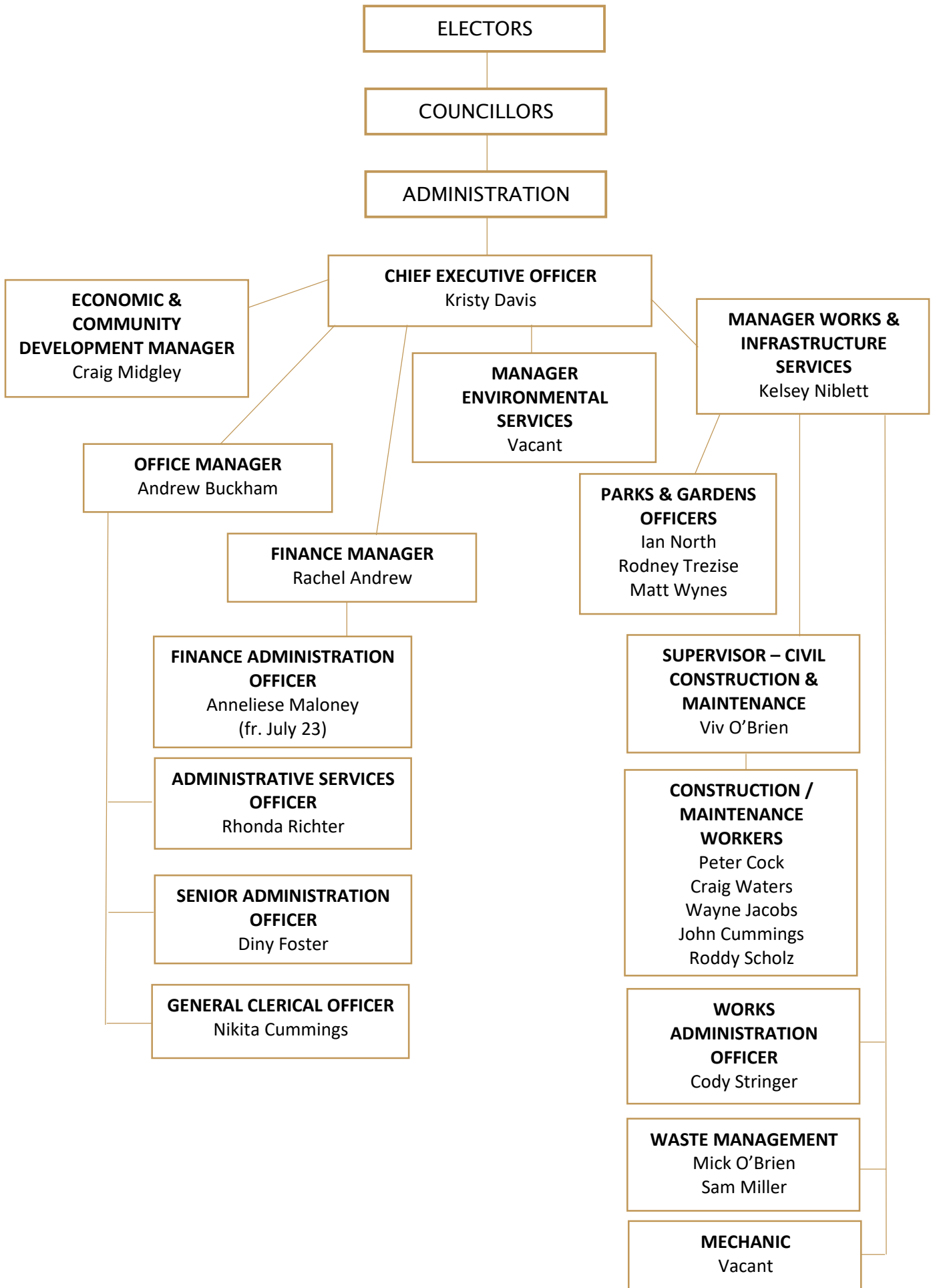
## Staff Departures

Alan McGuire.....	29 January 1974 to 1 July 2022
Denvir Moses.....	1 August 2016 to 30 September 2022
Hayley Jericho.....	9 June 2020 to 18 November 2022
Paul Elliott.....	26 April 2022 to 26 January 2023
Jay Bunney.....	24 June 2019 to 17 February 2023
Renee Lihou .....	17 June 2020 to 2 March 2023
Ashlin Cock .....	13 April 2021 to 10 March 2023
Selena Garnaut .....	27 August 2012 to 28 April 2023

## Management Responsibilities

<p><b>Chief Executive Officer</b></p> <ul style="list-style-type: none"> <li>• Organisational Management</li> <li>• Elections &amp; Voters Roll</li> <li>• Human Resource Management</li> <li>• Work Health And Safety</li> <li>• Training &amp; Development</li> <li>• Financial Management</li> <li>• Public Relations</li> <li>• Community Development</li> <li>• Risk Management</li> <li>• Council Meetings</li> <li>• Citizenships</li> <li>• Internal Control Policy</li> </ul> <ul style="list-style-type: none"> <li>• MOA; Contract</li> <li>• Rental Subsidy</li> <li>• Private Use of Council Vehicle</li> <li>• Mobile Telephone</li> <li>• Superannuation 10.5%</li> </ul>	<p><b>Manager of Works &amp; Infrastructure Services</b></p> <ul style="list-style-type: none"> <li>• Playground, Parks &amp; Gardens, &amp; Reserve Maintenance</li> <li>• Traffic Control Devices, Signs &amp; Signals</li> <li>• Street Lighting</li> <li>• Construction &amp; Maintenance Of Roads</li> <li>• Footpaths &amp; Stormwater Drainage</li> <li>• Street Cleaning</li> <li>• Community Wastewater Management Scheme</li> <li>• Waste Management</li> <li>• Aerodrome Management</li> <li>• Cemeteries Curator</li> </ul> <ul style="list-style-type: none"> <li>• MOA; Level: GO 7.3 + EBA</li> <li>• Private Use of Council Vehicle</li> <li>• Mobile Telephone</li> <li>• Superannuation 10.5%</li> </ul>	<p><b>Manager of Environmental Services</b></p> <ul style="list-style-type: none"> <li>• Public &amp; Environmental Health Services</li> <li>• Contract Services To Neighbouring Council Authorities</li> <li>• Development Control inc. Planning &amp; Building Approvals</li> <li>• Assessment &amp; Approval of Waste Control Systems</li> <li>• Property Management</li> <li>• Food Safety</li> <li>• Fire Prevention</li> <li>• Animal Management</li> </ul> <ul style="list-style-type: none"> <li>• MOA; Level: GO 7.3 + EBA</li> <li>• Rental Subsidy</li> <li>• Private Use of Council Vehicle</li> <li>• Mobile Telephone</li> <li>• Superannuation 10.5%</li> </ul>
<p><b>Economic &amp; Community Development Manager</b></p> <ul style="list-style-type: none"> <li>• Economic Development</li> <li>• Community Development</li> <li>• Tourism</li> <li>• Community Grant Applications</li> </ul> <ul style="list-style-type: none"> <li>• MOA; Level: GO 7.3 + EBA</li> <li>• Private Use of Council Vehicle</li> <li>• Mobile Telephone</li> <li>• Superannuation 10.5%</li> </ul>	<p><b>Office Manager</b></p> <ul style="list-style-type: none"> <li>• Governance</li> <li>• Council Policy</li> <li>• Human Resource Management</li> <li>• Council Meeting Minutes</li> <li>• Strategic Planning</li> <li>• Freedom of Information</li> <li>• Acting CEO as Required</li> <li>• Risk Management</li> </ul> <ul style="list-style-type: none"> <li>• MOA; Level: GO 7.3 + EBA</li> <li>• Plus Superannuation</li> </ul>	<p><b>Finance Manager</b></p> <ul style="list-style-type: none"> <li>• Rates / Assessments</li> <li>• Finance Oversight</li> <li>• Payroll Management</li> <li>• IT Oversight</li> <li>• Financial Reporting</li> <li>• Voters Roll</li> <li>• Software Implementation</li> <li>• Asset Management</li> </ul> <ul style="list-style-type: none"> <li>• MOA; Level: GO 7.3 + EBA</li> <li>• Superannuation 10.5%</li> </ul>

# Organisational Structure



## Equal Employment Opportunity

Council is firmly committed to the principles of Equal Employment Opportunity and puts these principles into practice in all instances of new staff appointments, promotions and training opportunities.

Our commitment to fair treatment and equal employment opportunity is underpinned by Council's Fair Treatment Policy and Human Resources Policy.

This Equal Opportunity practice reflects the Council's desire to create an employment environment which is free of discrimination, where each person can progress to the extent of their ability, and which reflects the diversity and needs of the community it serves.

Employees are encouraged to raise equal opportunity issues or grievances with the EEO Officer (Kristy Davis, Chief Executive Officer). Confidentiality will be respected. It should also be noted that it is the right of every South Australian to seek advice or assistance from the Equal Opportunity Commission.

## Training & Development

Council is committed to ensuring all employees possess or attain the necessary qualifications, skills knowledge and experience to carry out their roles and receive adequate training in all areas of Work Health and Safety and encourages professional career development.

To achieve these goals the 2022-23 Training Plan and Reaccreditation Schedule was reviewed and updated.

# General Information

## Registers

The following registers are maintained pursuant to the provisions of the Local Government Act 1999, the Local Government (Elections) Act 1999, and associated regulations.

Register of Interest – Members	Section 68
Register of Interest – Officers	Section 116
Register of Allowances & Benefits – Members	Section 79
Register of Remuneration, Salaries & Benefits – Officers	Section 105
Register of Community Land & Management Plans	Section 207
Register of Public Roads	Section 231
Register of Fees & Charges	Section 188(6)
Register of By-Laws	Section 252
Register of Delegations	Section 277
Register of Gifts and Benefits	Section 63(1)

## Policies & Codes

The following policies and codes of practice have been adopted by Council, some are compulsory policies and are adopted in accordance with the Local Government Act 1999, others are operational and administrative policies and procedures which have been written to provide clear direction to staff and the community:

<p><b>COMMUNITY RELATIONS</b>                  2.3 Public Consultation Policy                  2.2 Request for Service Policy &amp; Procedure                  2.4 Mobile Vendor Policy                  2.1 Ancillary Services &amp; Activities Policy &amp; Procedure</p> <p><b>DEVELOPMENT CONTROL</b>                  Code of Conduct Schedule 3 of the Planning, Development &amp; Infrastructure Act 2016                  3.1 Planning, Building &amp; Wastewater Management Enforcement Policy                  3.2 Building Inspection Policy                  3.3 Privately Funded Development Plan Amendments Policy</p> <p><b>ECONOMIC DEVELOPMENT</b>                  4.1 Local Business Development Policy</p> <p><b>ENVIRONMENTAL MANAGEMENT</b>                  5.1 Street Tree &amp; Tree Management Policy                  5.2 Wudinna Community Water Schemes Policy                  5.3 Waste Collection &amp; Disposal Service Policy</p> <p><b>EQUIPMENT &amp; STORES</b>                  6.1 Community Bus Hire Policy</p> <p><b>FINANCIAL MANAGEMENT</b>                  7.1 Asset Management &amp; Accounting Policy                  7.2 Debt Recovery Policy                  7.3 Financial Management &amp; Internal Control Policy                  7.4 Procurement &amp; Disposal Policy                  7.5 Treasury Management Policy                  7.6 Water Industry Act 2012 – Customer Hardship Policy                  7.7 Water Industry Act 2012 – Customer Charter – Sewerage Services                  7.8 Prudential Management Policy                  7.9 Budget Preparation &amp; Review Policy</p> <p><b>HUMAN RESOURCE MANAGEMENT</b>                  12.1 Human Resources Policy                  12.2 Fair Treatment Policy &amp; Procedure                  12.3 Employee Conduct Policy                  12.4 Working from Home Policy</p> <p><b>INFORMATION MANAGEMENT</b>                  13.1 Records Management Policy                  13.2 Freedom of Information Statement</p> <p><b>INFRASTRUCTURE</b>                  14.1 Selection of Road Names Policy                  14.2 Rubble Pit &amp; Royalties Policy</p> <p><b>GOVERNANCE</b>                  9.1 Caretaker Policy</p>	<p>9.2 Behavioral Standards for Elected Members                  9.3 Code of Conduct for Council Employees                  9.4 Access to Council &amp; Committee Meetings &amp; Information – Code of Practice                  9.5 Code of Practice – Meeting Procedures                  9.6 Committees and Subsidiaries Policy                  9.7 Elected Members Allowances &amp; Support Policy                  9.8 Guidelines &amp; General Approval for the Placement or Affixation of Election Signs                  9.9 Fraud, Corruption, Misconduct &amp; Maladministration Prevention Policy                  9.10 Complaints Policy &amp; Procedure                  9.11 Complaints Handling Procedure – Council Members Code of Conduct                  9.12 Internal Review of Council Decisions Policy &amp; Procedure                  9.13 Involvement in Emergency Response Operations Policy                  18.1 Emergency Management Policy                  9.14 Training &amp; Development for Council Members Policy                  9.15 Public Interest Disclosure Policy                  9.16 Public Interest Disclosure Procedure                  Statement of Intent PDI Procedure                  9.17 Elected Member Casual Vacancy Policy                  9.18 Enforcement Policy                  9.19 Legislative Compliance Procedure                  9.20 Behavioural Management Policy (Elected Members)</p> <p><b>LEGAL PROVISIONS</b>                  15.1 Order Making Policy                  15.2 Privacy Policy</p> <p><b>PROPERTY MANAGEMENT</b>                  16.1 Council Property &amp; Infrastructure Management Policy                  16.2 Cemetery Management Policy</p> <p><b>SOCIAL, CULTURAL &amp; COMMUNITY SERVICES</b>                  17.1 Safe Environment Policy</p> <p><b>STRATEGIC MANAGEMENT</b>                  18.1 Emergency Management Policy                  18.2 Risk Management Policy                  18.3 Risk Management Framework</p> <p><b>TECHNOLOGY &amp; COMMUNICATION</b>                  19.1 Electronic Communications Policy                  19.2 Social Media Policy</p> <p><b>TRAFFIC MANAGEMENT</b>                  20.1 Outdoor Dining Policy                  20.1 School Bus Warning Signs Policy</p>
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The following documents are maintained in accordance with the Local Government Act 1999 and the Local Government (Elections) Act 1999:

- Assessment Record
- The Voters Roll
- Campaign Donations Returns (control passed to the Electoral Commission of SA for Nov 22 general election and subsequent elections)
- Corporate Plan / Strategic Plan
- Community Plan
- Annual Business Plan
- Long Term Financial Plan
- Asset Management Plans

## Tenders & Quotations

In accordance with its commitment to following Industry Best Practice, Council reviewed its Procurement & Disposal Policy to ensure that it ensure ratepayers receive value for money.

To view Council's full Procurement and Disposal Policy it can be viewed at the Council office or on its website: [www.wudinna.sa.gov.au](http://www.wudinna.sa.gov.au).

## Competitive Neutrality

Government under the Competition Principles Agreement, the primary objective of this clause within the Procurement & Disposal Policy is to ensure that local businesses gain an opportunity to compete for the provision of local government business. A standing committee comprises the Chairperson, Chief Executive Officer, one elected member and one senior staff person.

Complaints must be received in writing detailing the nature of the complaint and how they believe such activity by the Council is disadvantaging the complainant. The Chief Executive Officer in liaison with the Chairperson will make an interim determination as to whether the complaint will be investigated internally or by appointing a person from an independent panel established by the Local Government Association.

If the matter is determined internally the complaint is to be referred to the internal standing committee, which must convene and determine a position on the matter. Within five working days from receipt of the complaint:

1. Record the complaint in the complaints register.
2. Acknowledge the complaint.
3. Advise the complainant who will be dealing with the complaint.
4. Provide the complainant with a copy of the policy.
5. Provide the complainant with a copy of the complaints process.
6. Investigate the complaint within twenty-one working days of receipt of the complaint.
7. Advise the complainant of the result of the investigation and any corrective action taken.
8. Record the outcome in the complaints register.

Where a complainant is not satisfied with the advice received, the complaint is to be referred to the panel established by the LGA. The process for handling the review is to mirror the original handling of the complaint. Where the complaint has been addressed through the local government process the complaint is to be referred to the Competition Commissioner.

### Competitive Neutrality Complaints – 2022-2023 Financial Year

Complaints mechanism in place (Yes/No)	Yes
Complaints received	Nil
Complaints referred to State Competition Commissioner	Nil
Complaints in progress	Nil

## Freedom of Information Statement

Council publishes a Freedom of Information Statement every year in accordance with the Freedom of Information Act 1991. A copy of the most recent statement is available from the Council Office or can be downloaded from Council's website.

## Freedom of Information Applications

During 2022-23, Council received 1 Freedom of Information requests.

1. Office of the Minister for Primary Industries and Regional Development. (third party consent – Determined)

Requests under the Freedom of Information Act 1991 for access to documents in the possession of Council should be accompanied by the relevant application fee and directed in writing to:

Freedom of Information Officer  
Wudinna District Council  
PO Box 6  
WUDINNA SA 5652

## Council Approvals & Permits

- Development Approvals
- Waste Control System Approvals
- Approval to Carry Out Works on Council Road Reserves
- Permit to Use Council Road Reserves for Business Purposes
- Permit to Undertake Events on Council Land
- Heavy Vehicle and Over Mass Permits
- Mobile Vendor Permits

## Internal Review of Council Decisions

During 2022-23 there were no internal reviews of Council decisions.

## Local Nuisance & Litter Control Act & Regulations

Council received 13 complaints under the Local Nuisance and Litter Control Act during 2022-23.

For the purposes of Section 8 of the Act, number and nature of:

i.	offences under the Act that were expiated	Nil
ii.	offences under the Act that were prosecuted	Nil
iii.	nuisance abatement notices or litter abatement notices issued	Nil
iv.	civil penalties negotiated under section 34 of the Act	Nil
v.	applications by the Council to the Court for orders for civil penalties under section 34 of the Act and the number of orders made by the Court on those applications	Nil

No other actions have been taken by Council under this Act.

## Community Lands

Council, in consultation with the community, has determined which Council land (except roads) is classified as community land. Management Plans are in place for community land which has been specifically modified or adapted for the benefit or enjoyment of the community.

A person must not use community land for a business purpose unless the use is approved by Council. The Council cannot approve the use of community land for a business purpose contrary to the provisions of the Management Plan.

Council's Community Land Register and Community Land Management Plans were finalised and adopted in December 2004. Amendments to the Community Land Management Plans were adopted in December 2005. Council has entered into 15 community land leases with community organisation's and has identified an additional 22 community land parcels within the Land Management Plans.



No significant changes or expenditure have occurred during the year except for routine maintenance on community land managed by Council.

## **Council Community Land**

### **Public Parks**

Standley Park, Wudinna Apex Park, Minnipa Apex Park, Yumberra Park and Polkdney Park.

### **Sports Grounds**

Minnipa War Memorial Oval (includes Minnipa Swimming Pool), Yaninee Sports Ground, Kyancutta Sports Ground, Warramboos Sports Ground and Pygery Recreation Reserve.

### **Recreation Reserves**

Pildappa Rock, Mount Wudinna, Tcharkulda Hill, Poldas Rock, Waddikee Rock and Ucontitchie Hill.

### **Sporting & Recreation Club Facilities**

Wudinna Swimming Pool, Wudinna Bowling Club and Le Hunte Pony Club.

### **Community Halls**

Gawler Ranges Cultural Centre and Warramboos Hall.

Note – Ministerial consent is held for the revocation of Community Lands status for Yaninee Hall.

### **Public Cemeteries**

Wudinna Cemetery, Yaninee Cemetery, Minnipa Cemetery, Kyancutta Cemetery and Warramboos Cemetery.

### **Recreational Land**

Section 92 Hundred of Yaninee, Section 112 & 113 Hundred of Minnipa, Section 98 & 110 Hundred of Minnipa, Section 106 Hundred of Warramboos and Section 33 Hundred of Koongawa.

### **Miscellaneous Land**

Wudinna Showgrounds and Oval, Barns Street Wudinna corner block and Wudinna Senior Citizens Club.

### **Miscellaneous Land (Public Toilets on Community Land)**

Minnipa Hall Toilets and Warramboos Public Toilets, Kyancutta Signage Bay.

## **Affiliations**

The Wudinna District Council has representation on the following regional and state bodies:

- Eyre Peninsula Local Government Association
- Regional Development Australia Eyre Peninsula
- Local Government Association of South Australia
- Eyre Peninsula Local Government Supervisory Officers Association

## **Regional Subsidiaries**

Council continues to be a member of the Eyre Peninsula Local Government Association (EPLGA), which is a subsidiary of several Councils and was established in accordance with Section 43 of the Local Government Act (1999).

Other member councils of the Eyre Peninsula Local Government Association are:

- Corporation of the City of Whyalla
- City of Port Lincoln
- District Council of Ceduna
- District Council of Cleve
- District Council of Elliston
- District Council of Franklin Harbour
- District Council of Kimba
- District Council of Lower Eyre Peninsula
- District Council of Streaky Bay
- District Council of Tumby Bay

Member councils have identified that the major role of the EPLGA is as their premier lobby group on a number of issues that impact on Council operations, or on their communities.

A copy of the Association's annual report and audited financial statements can be found at Appendix A.

# Strategic Plans

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**Council's primary Strategic Plans are:**

## Community Plan 2018-2023

The Community Plan was established following community consultation, a revision of the plan has commenced and a revised plan is scheduled to be delivered December 2023.

## Corporate Plan 2018-2022

The Corporate Plan was reviewed and updated for the period 2018-2022. Review of this plan has commenced with the assistance of consulting firm URPS.

The Corporate Plan (The Plan) is a plan for the future operations of Council which reflect the vision, goals, objectives and actions of the Wudinna District Council Community Plan and also the operational expectations of the Council as a Local Government. It supports objectives which are included in the SA State Strategic Plan, namely: Growing Prosperity, Improving Wellbeing, Attaining Sustainability, Fostering Creativity and Innovation, Building Communities and Expanding Opportunity.

The Plan is a living document that recognises the changing needs of the Wudinna district and is based on nine key result areas that provide a framework within which corporate directions and more detailed objectives can be expressed.

The Plan ensures a clear direction is mapped out which will lead to improved services and outcomes for the people of the Wudinna District Council and to ensure that the Council as an organisation will continue to provide leadership in a challenging and changing environment.

The working component of the Corporate Plan is the Corporate Action Plan, which sets out specific timelines, accountability and outcomes.

A copy of the Community Plan, the Corporate Plan and the Corporate Action Plan can be viewed at [www.wudinna.sa.gov.au](http://www.wudinna.sa.gov.au) or printed copies permanently on display at the Council office. Reviewed plan is expected to be complete December 2023.

## OUR VISION

A viable, motivated rural community which offers an economically diverse environmentally sustainable and rewarding lifestyle.

- Governance and Administration
  - Public Order and Safety
  - Health
- Social Security and Welfare
  - Housing and Community
  - Recreation and Culture
- Natural Resource Management
- Transport and Communication
  - Economic Affairs

## Strategic Goals & Achievements

<b>Governance &amp; Administration</b>	A consultative Council providing proactive leadership, good governance and quality, and cost-effective services.
	<ul style="list-style-type: none"><li>• Council continues to keep up to date with legislation changes and maintains its suite of governance policies.</li><li>• Appropriate levels of insurance and public liability cover was provided to ensure that risk to Council was kept to a minimum.</li><li>• Administration and office expenses were kept to the minimum required.</li></ul>
<b>Public Order &amp; Safety</b>	Public order and the safety of residents, visitors and property.
	<ul style="list-style-type: none"><li>• Administration of the Dog and Cat Management Act in collecting dog registrations.</li><li>• Impoundment of nuisance dogs and issuing of notices.</li><li>• Providing hire of cat cages for control of feral cats.</li><li>• Inspections of properties for fire safety and issuing of Section 105(f) (Fire and Emergency Services Act 2005) notices.</li></ul>
<b>Health</b>	Services and facilities are provided to sustain the health and wellbeing of the community.
	<ul style="list-style-type: none"><li>• Undertook necessary health inspections of food premises.</li><li>• Assessed and ensured that all wastewater applications were complying with regulations.</li><li>• Provided health services to neighboring councils on a fee for service basis (until MES role vacated).</li><li>• Provided monetary support to the operation of the Medical Centre.</li></ul>
<b>Social Security &amp; Welfare</b>	Quality of life for aged, disabled and disadvantaged sectors of our community.
	<ul style="list-style-type: none"><li>• Provided maintenance and necessary upgrades to the Wudinna Aged Homes.</li><li>• Provided support to the Senior Citizens Group where requested.</li><li>• Provided a new easier to use Community Bus for Community use.</li><li>• No youth program was run during 2022/23.</li></ul>
<b>Housing &amp; Community Amenities</b>	A built environment that provides for the diverse needs of the community.
	<ul style="list-style-type: none"><li>• Maintenance of community cemeteries and public conveniences continued.</li><li>• Street Cleaning was completed in Wudinna and Minnipa three times during the year, utilising the services of District Council of Kimba.</li><li>• Weekly kerbside and bin bank refuse collection was provided to the Wudinna, Minnipa, Yaninee, Kyancutta and Warramboos townships.</li><li>• The Wudinna Refuse Site and Minnipa Waste Transfer Station were maintained and opened to the public on a user charge basis.</li><li>• Provision of street lighting.</li><li>• Operational maintenance was completed by staff on the Wudinna CWMS scheme.</li><li>• Minor repairs carried out on Council houses.</li><li>• Council engaged a Planning Consultant and a Building Services Consultant where required to provide advice on planning and development issues.</li><li>• Rain Shelter added to the Wudinna Health Centre</li></ul>

**Recreation & Culture**

A range of activities and facilities which enhance the recreational and cultural pursuits of the community, and to recognise, preserve and promote the history and heritage of the area.

- Maintenance and watering of parks and gardens was carried out on a regular basis.
- Inspections and maintenance of playground equipment and outdoor gym continued.
- Monetary contributions were paid to both the Wudinna and Minnipa Swimming Pools.
- Subsidy for water of the Warrambo and Kyancutta ovals was provided.
- Maintenance of the stormwater catchment and reticulation system, as well as providing stakeholders with stormwater at a competitive rate.
- Monetary contributions paid to the Wudinna and Karcultaby School Community Libraries.
- Maintenance and cleaning of the Gawler Ranges Cultural Centre (Wudinna Memorial Hall) continued.
- Licence was maintained for the radio equipment at Pygery Rocks that supply the community with Triple J in addition to Council's internal communication equipment.
- Australia Day celebrations were held at Apex Park, Wudinna with a community breakfast and entertainment supplied.
- Native Title Indigenous Land Use Agreements in place for Nauo and Wirrangu claims finalised by the Federal Court

**Natural Resources Management**

A natural environment that is utilised and sustainably managed.

- Council collected and forwarded on the Landscape Levy to the Eyre Peninsula Landscape Board (previously EPNRM) to enable them to continue their district objectives.

**Transport & Communication**

Infrastructure that meets the needs of the community and which fosters economic activity.

- Maintenance of the Wudinna Aerodrome continued with regular slashing and inspections.
- A total 1,560 kms of district roads were graded during the year by council's patrol grader and contract grader.
- Sealed roads maintained by patching and line marking where required.
- Rubble was raised for road works and pits that were no longer used reinstated.
- Signs and other road markers were replaced and maintained where needed.
- National Broadband Network, Fibre to the premises in Wudinna township commenced

**Economic Affairs**

An environment that fosters and supports business and commercial opportunities and activities.

- Monetary contributions were provided to the Wudinna Telecentre for provision of visitor information.
- Council subscribes to the Regional Development Board Eyre Peninsula.
- Council pays for monthly council and community updates in the community newsletter "The Granite".
- Council advertised in the EP Visitors Guide and participated in regional radio advertisements.
- Council contributed to the delivery of the 2022 Christmas Event and Twilight Market and Wudinna and District AH and F Show.

## 2022-23 Capital Projects (as per Annual Business Plan)

### Renewal/Replacement of Assets

Project	Description	Status
<b>Roads</b>		<b>43.7kms</b>
Bartley Rd	Bailey Rd to Edmonds Rd	Completed
Standley Rd	Mt Wudinna Access to Boylan Rd	Completed
Karger Rd	King Rd to Hisseys Hill Rd	Completed
Best Rd	Bartley Rd to Barns Rd	Completed
Kimba Rd	Frischke Rd to Mays Rd	Completed
Yardea Rd	Scrubby Peak Rd to Boundary	Carried over
King Rd	Bockleberg Rd to Karger Rd	Completed
King Rd	Karger Rd to Pildappa Rd (added)	Completed
<b>Reseals</b>		
Medley Tce	Camplin St to Naylor Tce	Completed
Phillips Rd	Karcultaby Area School	Completed
Tree Rd	Heath St to Burton Tce	Completed
Richards Ave	Medley Tce to Haines St	Completed
<b>Plant &amp; Machinery</b>		
Refer to Infrastructure & Asset Management Plan for a detailed list	As per Council's replacement program (existing vehicles will be traded which will reduce the net cost).	Completed
<b>Other</b>		
Council Chambers	Draft Plan prepared	In progress
Stormwater Assets	Replacement Pump.	Completed
CEO Residence	Refurbishment to modernize	Incomplete
Works Depot	Refurbish works depot bathroom, lighting, etc.	Completed
MES Residence	Asbestos Removal and minor refurbishment	In progress
Aged Homes	Refurbishment of units when back in Council control	Deferred
Polda Rock Stormwater Tank	Replacement of underground storage tank	Deferred
Pildappa Reserve	Refurbishment works to reserve area	In progress
Wudinna Cemetery Fence	Replace boundary fence of Wudinna Cemetery	Completed

### New/Upgraded Assets

Project	Comment	Status
Footpath – Burton Tce	Adams Tce to Pringles Ag Plus driveway	Completed
Footpath – Adams Tce	From existing footpath Burton Tce	Completed
Footpath – Wilkins St	Alongside Kindergarten	Completed
NBN Co Contribution	Co Contribution to NBN Co for fixed to wireless NBN Connections. (contract works are in progress)	Completed
Medical Centre Porch	Portico over the Wudinna Medical Centre entrance for weather protection.	Completed



# Works Department

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*Kelsey Niblett – Manager Works and Infrastructure Services*

The 2022/2023 financial year saw a significant changeover in staff of the Works and Infrastructure Department. We have successfully been able to recruit and fill the majority of these roles which are essential to the productivity of our organisation.

Significant upgrade and maintenance projects that have been completed during the 2022/2023 Financial Year include:

- Medley Terrace, Tree Road, Camplin Street and Richards Avenue in Wudinna and Phillips Road at Karcultaby were resealed;
- Resheeting/Sheeting of 35.3km unsealed roads, with works commenced on a 9km section of Yardea Road (to be completed in 2023/2024);
- 1,615km of unsealed roads graded by Council and contractor;
- Installation of new concrete footpaths on Adams Terrace, Burton Terrace and Wilkins Street in Wudinna;
- Replaced fencing at Wudinna and Yaninee Cemeteries.



As part of our ongoing machinery replacement program, Council purchased a new Front End Loader for use in our refuse site operations, a Skip Truck and Gardens Truck. We were fortunate to also add a Ride-on Mower with Catcher and Compact Track Loader to our fleet.



Council continued to provide a range of other services to the community including, waste collection and disposal, parks, gardens and reserve maintenance, cemeteries maintenance, public convenience cleaning and maintenance, CWMS operation and stormwater management, as well as management of our two aerodromes. We bolstered our Parks & Gardens team with the addition of another employee with a focus of maintenance in our smaller townships.

Our four yearly desludging of Septic Tanks connected to the Wudinna Community Wastewater Management System (CWMS) was undertaken in 2022/2023. We also had an audit of our Safety, Reliability, Maintenance and Technical Management Plan (SRMTMP) by the Office of the Technical Regulator with only minor operational issues identified.

A notable event occurred on Friday, 18 November 2022 around 7pm when the township of Wudinna was hit by a freak storm with winds peaking at 113km/h. We had trees uprooted or branches snapped on just about every street in town. The large pine tree on the intersection of DeLatour Street and Burton Terrace uprooted and fell on to powerlines and blocked DeLatour Street. Council had damage to doors on the Aerodrome Hangar and Cemetery fencing, as well as a pump shed being flattened at the Wudinna Oval and some roof tiles missing from the Aged Homes Units and Council house at 7 Haines Street. We have had to continue to monitor our street trees for integrity and safety.



**Kelsey Niblett**  
**Manager Works & Infrastructure Services**

## Environmental Services

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Council's Manager Environmental Services resigned as at September 2022 and position is being recruited.

### Regulatory Services

#### Regulatory Services

Regulatory services vary and include amongst other monitoring of local nuisance and litter control matters such as noise, dust, unsightly, abandoned and delapidated properties, dog and cat management. Services requests are recorded through Council's online Magiq system. A total of 34 customer service requests related to the environmental services portfolio were lodged with council through its Magiq Management System. Compliance monitoring of council owned facilities and premises in accordance with prescribed legislation continued during the year.

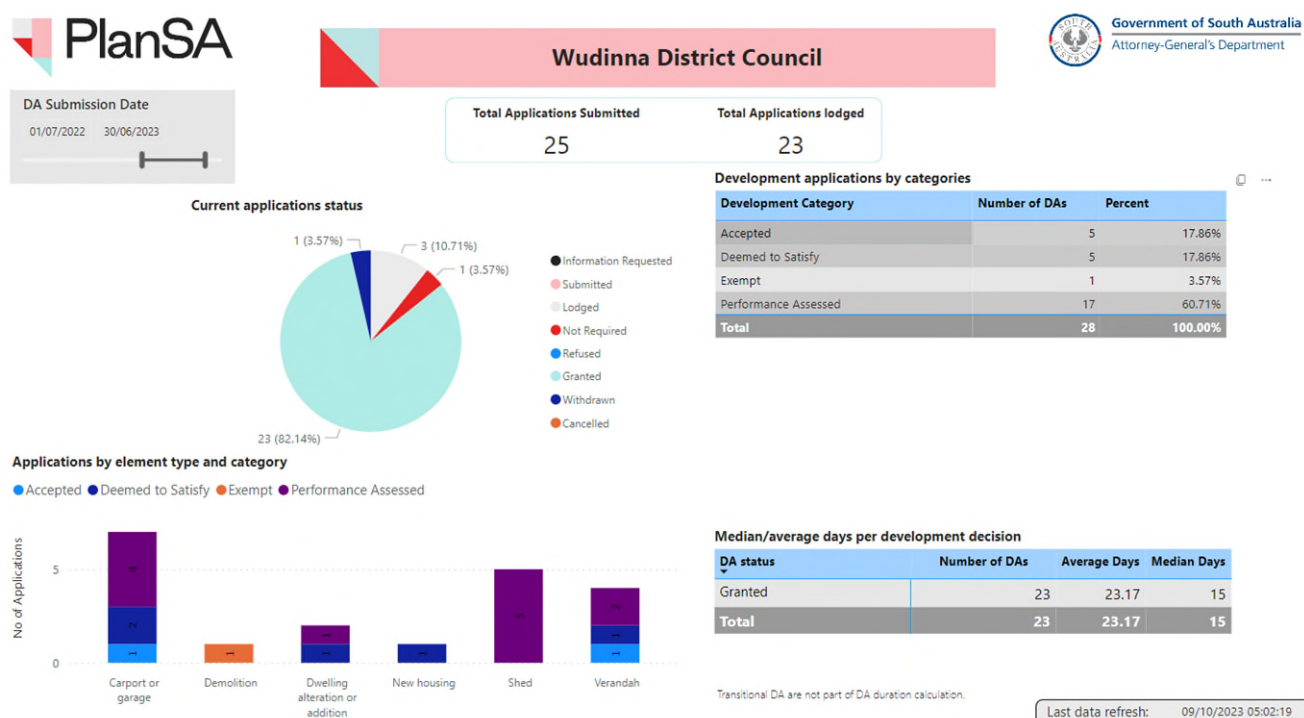


## Bushfire Management

Council has fire prevention officers as members on the Upper Eyre Peninsula Bushfire Management Committee and staff representation on the Zone Emergency Management Committee. Council promotes bushfire preventative measures which include amongst other but not limited thereto, block clearance work, reducing fuel load and creating awareness. For additional information or view the online maps please visit [www.cfs.sa.gov.au](http://www.cfs.sa.gov.au).

## Planning And Development Control

Planning and building are undertaken within a legal framework pursuant to the Planning, Development and Infrastructure Act 2016. An independent review of the Planning, Development and Infrastructure Act 2016 and the Planning and Design Code is underway to ensure planning decisions encourage a more livable, competitive and sustainable long-term growth strategy. The recent planning reform in South Australia gave way for a new completely online system. A new electronic system provides online development assessment and processing via a e-Planning platform. During the period 1 July 2022 to 30 June 2023 a total of 25 development applications were submitted via the portal. Wudinna District Council forms part of the Eyre Peninsula Regional Assessment Panel as planning authority.



## Public And Environmental Health

### Community Wastewater Management System (CWMS)

Wudinna District Council has a Community Wastewater Management System for the Wudinna township with the rest of the district reliant on land applications for either on-site disposal or reuse of wastewater. Applications for the installation or alteration of wastewater works are regulated and therefore assessed to ensure that they do not pose risks to public or environmental health.

### Immunisation Program and COVID 19 Vaccination Roll-Out

Our Wudinna School-based Immunisation Program was taken over by the Local Health Network following the unfortunate departure of our medical practitioner. A continued partnership with the Local Health Network, Wudinna Area School and SA Health is envisaged for this valuable service.

The impacts and effects of COVID-19 as an infectious disease caused by the coronavirus are still with us. To keep our state safe, Government is ensuring all South Australians have access to COVID-19 vaccines to protect themselves, their loved ones and our community.

### Environmental Health Resource Sharing

Council maintained a regional shared service approach in 2022, offering contract environmental health services to neighbouring councils including the District Council of Elliston, District Council of Streaky Bay and

District Council of Ceduna. Scope of works varies to include food safety inspections, assessing wastewater works applications, monitoring hoarding and other public/environmental health related work. MES – Denvir Moses resigned September 2022 and position is being recruited.

### **Regional Public Health Planning**

In collaboration with our neighbouring District Councils of Elliston, Ceduna and Streaky Bay; councils continue with available resources to network and partner with key public health stakeholders and agencies in contributing to the overall health of our communities. The Regional Public Health Plan had been concluded and adopted following its prescribed 5 yearly review pursuant to section 51(19) of the SA Public Health Act 2011.

### **Disability Access and Inclusion Plan**

Wudinna District Council as relevant authority has published its first Disability Access and Inclusion Plan for implementation pursuant to the Disability Inclusion Act 2018. It provides for the promotion of the full inclusion in the community of people with disability.

## **Economic & Community Development**

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*Craig Midgley - Economic and Community Development Manager*

Economic and Community Development priorities are guided by the Wudinna District Council Corporate Action Plan which places strong emphasis on fostering an environment that supports business and commercial activity and continues to enhance the liveability of the district through a range of community projects and initiatives.

Highlights during 2022/23 included:

1. Working and supporting key district organisations such as Wudinna and Districts Business and Tourism Association, Minnipa Progress Association and Wudinna and Districts Telecentre Committee which operates the Wudinna and Districts Visitor Information Centre.
2. Progressing key telecommunications projects including NBNetCo with funding from Commonwealth and State Governments and Wudinna District Council to provide a fibre to the premises service for all properties in the Wudinna township footprint and an Optus 5G services for the Wudinna township.
3. Progressing new community infrastructure projects through Phase 3 of the Local Roads and Community Infrastructure Funding Project including:
  - Wudinna and Districts Swimming Pool Plant Upgrade
  - Wudinna Bowling Club Synthetic Green
  - Pildappa Rock Recreation Reserve Detailed Design Works.
  - District Cemeteries Fencing
  - Wudinna Eyre Highway Township Banners



*Opening Wudinna Bowls Club Synthetic Green – Feb 2023.*

4. Ongoing planning and development of major future infrastructure projects for consideration from State and Federal funding opportunities. Projects included:
  - Wudinna Memorial Hall Refurbishment
  - Wudinna Civic Centre Administration Building
  - Wudinna Show Society Pavilion/Football Change Rooms upgrade
5. Tourism Sector Support

Council continues to actively support services and initiatives to assist the development of the tourism sector. In 2022/23 this support included:

- ongoing funding to Wudinna and Districts Telecentre to provide a Visitor Information Centre (VIC) as part of its suite of services to the community;
- funding to Regional Development Australia Eyre Peninsula with other district Council's across the Eyre Peninsula to engage a Regional Tourism staffing resource to provide strategic oversight of regional tourism activity and progress specific initiatives such as a Regional Branding Strategy;
- ongoing lobbying of State Government and the Department for Infrastructure and Transport (DPTI) to address condition of sections of State Government maintained road to Gawler Ranges National Park via Barnes Rd (Wudinna approach) and Yardea Road (Minnipa approach);
- assumption of ownership of the Mt Wudinna Visitor Information WiFi Node from Regional Development Australia Eyre Peninsula;
- inclusion of Wudinna on the Eyre Peninsula Art Mural Trail Map;
- hosting a visit from the Field Geologists Club of South Australia.

#### 6. Events

A number of events were organised or supported by Council during the year. These include:

- 2022 Wudinna Winter Rainbow Escape;
- 2022 Wudinna Show;
- 2022 Remembrance Day Service – Wudinna;
- 2022 AusDrive Driver Training Program;
- 2022 Wudinna Xmas in the Park;
- 2023 Australia Day Commemoration;
- 2023 Game On Wudinna;
- 2023 ANZAC Day Dawn Service – Wudinna.

Council continues to conduct Australia Day Awards on behalf of the Australia Day Council of South Australia. The 2023 Australia Day celebrated 40 years of acknowledging excellence in the community.

Congratulations to the 2023 award recipients:



*Citizens of the Year- Elaine (Lainey) Seal*



*Young Citizen of the Year - Kysen Shepperd*





*Community Event of the Year -Step it Up Wudinna Annual Performance*



*Business of the Year - Ian Roy Home and Garden Maintenance*



*Employee of the Year - Jayne Marshall*

A key function of Council is to apply for funding from various funding bodies to lever funds into the community to progress priority projects.

In 2022/23, Council directly applied for funds from State and Federal Government for the following projects:

- National Australia Day Council Australia Day Event Funding;
- Wellbeing SA Wudinna Suicide Prevention Funding Program for Game On Wudinna;
- Saluting Their Service Commemorative Grants Program 2022-23 – Signage and Landscape Works at Standley Park.

Council also provided support to community groups and organisations applying for funds for their community assets and services. This included:

- Kyancutta Community Club
- Minnipa Bowls Club
- Wudinna Men’s Shed
- Wudinna Directions Committee
- Wudinna and Districts Road Safety Committee

It was pleasing to note the significant number of projects that were successful in 2022/23. It is also pleasing to note that where projects were not successful in securing funding, significant progress has been made to advance them so that they might be better positioned for success in the future.

If you have a project your group or organisation would like to seek funding for, please contact Council and someone can assist you with finding a suitable grant and help facilitate the process.

### **Support to Community Groups**

Support to community organisations in the 2022/23 financial year:

- Wudinna Area School  
*(Pedal Prix & Award Sponsorship)*
- Karcultaby Area School  
*(Pedal Prix & Award Sponsorship)*
- Wudinna & Le Hunte AH&F Society Inc  
*(Wudinna and District Show)*
- Wudinna & Districts Swimming Pool  
*(General Operational Grant)*
- Minnipa and Districts Swimming Pool  
*(General Operational Grant)*
- Wudinna & Districts Telecentre Inc.  
*(Funding to improve presentation of Visitor Information Centre and surrounds)*
- Wudinna and District Business and Tourism Association  
*(Wudinna Xmas Event)*
- Wudinna Step It Up  
*(Subsidised use of Wudinna Memorial Hall for Dance Program for Young People)*
- Wudinna Play Gym  
*(Subsidised use of Wudinna Memorial Hall for Play Gym activities for young people)*



Conceptual Layout Plan for Pildappa Rock Reserve

**Craig Midgley**  
**Economic and Community Development Manager**



# Recreation & Cultural Services

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## Karcultaby Area School Community Library

"Reading allows us to see and understand the world through the eyes of others."

– Chris Riddell, British author and illustrator.

Karcultaby School Community Library is located between the townships of Minnipa and Poochera, just off the Eyre Highway. Our unique location results in specific challenges as we strive to engage with and serve our community. Currently there are 73 Reception to Year 12 students enrolled at Karcultaby Area School. There are four preschool students and four associated care children attending the preschool. We have a staff of 26 people, most of whom are part-time.

The library staff includes myself as library manager, and Coby Smart, our Community Library Assistant. Coby also undertakes duties as the school library SSO. I am currently working in a 0.6 capacity, which includes science teaching commitments. Coby is employed four days per week during term time. We both balance our library roles with other school responsibilities.

### **Administration and Management**

Earlier this year the Karcultaby Library Partnership Group met. We discussed our draft terms of reference, library finances and budget, as well as our strategic directions. These meetings facilitate the coming together of Karcultaby Library's key, senior stakeholders, balancing the priorities and perspectives of both school and council. It was recognised that the District Council of Streaky Bay, who contribute funding to Karcultaby Library, should also have representation within this body. The Partnership Group ensures that as library staff we have the opportunity to share and discuss our goals and achievements, as well as being accountable for the administration of public funding, etc.

Public Library Services (PLS) continue to hold online professional development sessions for all South Australian public library staff, including sessions specifically designed for those working in school community libraries. They provide updates relevant to the state-wide public library network, Library Management System (LMS), collection management, as well as projects and services. Coby and I have also attended a number of LMS information sessions via Teams.

The South Australian Public Library Network (SAPLN) has transitioned to a new outcomes-based system of gathering, measuring and reporting data. This has been designed to inform us about physical and digital collections, finances, and levels of community engagement in terms of programs, services, loans and library visits. The measures are aligned with broad strategies described in the document *Tomorrow's Libraries: Future directions of the South Australian public library network*.

I was appointed to the School Community Library Project Reference Group. This group has now also contributed to a Libraries Board of South Australia project to review the funding of school community libraries.

### **Building and Environment**

Coby and I have continued to finalise minor furniture and furnishing developments. These include the installation of display boards for the sharing of community information, safety procedures and student work, as well as the promotion of resources.

Rather than being dominated by tall shelving and student work tables, the library space now accommodates four lounges, and smaller tables. While we continue to provide access to public computers, and a printer which scans and photocopies, the increased use of laptops, particularly by students, has contributed to the development of a more flexible learning or working layout. Staff, students and community members have the opportunity to sit and relax in comfort, as well as to work privately or collaboratively. Younger students especially also enjoy simply colouring in with their friends, while secondary students are able to play cards or relax in their lounge. Students of all ages regularly enjoy playing board games or with the train set.

## Customer Service

Events have been a more regular feature during this financial year. It has been a pleasure to facilitate opportunities for community engagement and connectedness. I would like to acknowledge Nicole Turner from the Cowell Library who has coordinated a number of Eyre Peninsula wide tours.

Andrew Joyner, a children's author and illustrator from Strathalbyn, presented three sessions with students from Karcultaby and Miltaburra Area Schools in November. He delighted children while demonstrating his drawing techniques, and fostered a sense of confidence as he guided us through developing our own pictures. Andrew is internationally recognised, and was chosen after a global search to illustrate the final Dr Seuss manuscript.



Karcultaby Library was honoured to be the first library in Australia to host Fleur McDonald on the day her novel "Into the Night" was officially launched in April. We were delighted to host Fleur, originally from Orroroo, and to welcome quite a number of community members to the Karcultaby Library. It was very special to have people from Streaky Bay, Wirrulla, Mount Cooper, Wudinna, and of course Minnipa and Poochera, here together. Through our Q&A session Fleur entertained, inspired and informed audience members about the world of writing and publishing. Fleur was very generous with her time at Karcultaby, reading her delightful picture book "What should a horse say?" to a very excited Reception/Year 1 class. To have an author actually visit their class and read their book to them was quite special. As public library staff Coby and I value creating opportunities for people to come together and socialise. Being able to meet in our small community, where the distances are significant, is important. It was wonderful as old and new friends connected during morning tea and lunch.





Often, we hear about the importance of connecting with people, particularly for our happiness or wellbeing. Nowadays a significant portion of our interactions, whether for personal, business or social engagement reasons, occur online. The Being Digital sessions allowed us to do both. Julian Smith, who was then manager of Tea Tree Gully Library's Digital Hub, spoke with us via the library smart TV about ways we could interact safely online, answering our questions and highlighting websites which offer trustworthy advice. We learnt about strategies to avoid scams, and ways we could improve our online security. Julian also taught us how to effectively access Libraries SA digital resources such as BorrowBox and Libby. We would like to acknowledge and thank the Tea Tree Gully Library for their generous support through Julian's time and expertise. Participants received a box of stationery items and treats. Perhaps most importantly we were able to spend time together, chatting as we enjoyed coffee delicious cheese platters.



Eyre Peninsula author and speech pathologist Melanie Quinn visited Karcultaby Library in June, speaking with parents of early years children. She focused on the importance of reading with children at home, and how parents can help develop good oral literacy foundations. Mel encouraged parents to read with their children outside of school, which fosters not only a love of reading, but also strengthens family ties.

The Karcultaby Book Club has been re-established. This provides a relaxing, social opportunity for community members to interact and to share their reading experiences. Prior to COVID we had selected various themes which our reading would connect to, rather than all reading the same book. Currently we are simply sharing our reads, favourite authors and recommendations, while enjoying light refreshments.

Students are also enjoying book clubs. Sharing their reads, students are developing an ability to discuss texts including literary techniques, author perspectives, themes, etc. They are able to promote the books they prefer, as well as reflect upon how reading fiction benefits our lives. Our Year 7 class, in the style of a book club, even enjoy drinking hot chocolate during their reading time.

Rockin' Readers continues as part of the broader playgroup program. We welcome children and parents three times each term. Focusing on a theme, we sing, read a story, and enjoy a craft activity. While we do hope to foster a love of books and reading, and develop language literacy, our underlying aim is to provide families with a relaxing, enjoyable social experience; an opportunity for parents to connect, particularly as they adjust to life with young children and often live in relatively isolated circumstances.

Karcultaby Preschool children visit the Library each week during school term time. We hope to instil a love of reading, develop positive literacy foundations and relationships, foster the valuing of library use including appropriate behaviours and procedures, and support the strengthening of fine motor skills. We sing songs, read a book and complete an activity which relates to the story or theme. Each year preschool children are gifted their own Karcultaby Library book bag for borrowing.

The Premier's Reading Challenge encourages children to read a minimum of twelve books before early September. I believe it is critical for all students to be encouraged to read what is appropriate for them as an individual; that the content interests and appeals to them, and that they are able to achieve success and feel confident as a reader. Through reading they develop empathy, increase their understanding of our world, and relax their minds. In the library we strive to provide students with access to a diverse range of both fiction and non-fiction books; some popular, and others hopefully extending them beyond their own general reading choices.



Dreaming With Eyes Open was the theme for Children's Book Week in 2022. Students had a wonderful time dressing up and parading their costumes through the courtyard, making their way past parents enjoying the Biggest Morning Tea on the preschool deck. We also held our annual book fair during this time. Thank you to everyone who supported this event.

National Simultaneous Story Time this year celebrated the picture book, "The Speedy Sloth". Karcultaby primary students were part of the 2,357,960 children around Australia and New Zealand who listened to the author share her story live from Sydney Zoo. Afterwards our students worked with a partner to decorate a mask.

The Minnipa Community Store and the Poochera Post Office continue to support the library by being available as venues for the delivery and collection of items. I would like to sincerely thank both businesses for their cooperation.

### Resources

Coby and I have been working with Public Library Services staff as part of a state-wide project, which involves country and school community library staff improving the accuracy and consistency of cataloguing records. This included reviewing the mapping of rules which guide how various collections can be accessed.

Providing access to Community Information is an important public library service. Aside from local information, this collection provides an avenue for people to access government publicity and information. This includes Seniors Card SA discount directories, how to access legal advice, parenting resources, etc.

For her final year Coby is managing the Eyre Peninsula CAP DVD collection, which rotates between Elliston, Streaky Bay, Miltaburra and Karcultaby Area Schools. This Country Areas Program collection was originally established prior to digital television, and still provides access to a diverse range of programs. The collection, I believe, still performs an important social justice service, particularly for those who are unable to or choose not to prioritise spending on streaming services.

Book and DVD sales have occurred throughout the year in the library. Generally held towards the end of a term, we hope to encourage children to read during their holiday breaks. Sales provide a small level of fund raising, as well as being able to recycle debited library stock.

We have welcomed Neil Seaman to Karcultaby Area School as principal. I would like to sincerely thank David Graham for his service to the Karcultaby library and school community.

Finally, thank you to Coby for her ongoing efforts this year. She does a terrific job of supporting library events and programs, managing resources, and providing individualised service to library patrons.

Happy Reading

**Kathryn Heddle**  
**Karcultaby Area School Community Library**



## Wudinna School Community Library



### Introduction

Wudinna School Community Library (WSCL) receives guidance from Public Library Services (PLS) which is a business unit of the Libraries Board of South Australia. PLS is the central support agency for all South Australian public libraries and has been in existence for over 30 years. WSCL is known as a 'joint-use' library meaning it serves the school and the local community.

WSCL operates under a shared library management system known as One Card which also allows it to serve patrons all across the state. With this arrangement we can access items from other libraries for our own community members as well.

The Wudinna District Council and Wudinna Area School play a role in funding and caring for the facility and its resources. Even though students and staff from the school are the primary users of the library it is also utilized by the public. Here are some of the major activities that took place in the library over the past year:

2022-2023



### Author Visit: Fleur McDonald

For the first time in years, we had an author come visit the library. We were very fortunate to host Australia's leading rural fiction author, Fleur McDonald. She came to promote her new book, *Into the Night*, and shared stories about her family, writing process and other loves. We had 25 community members join us for a wonderful evening with snacks and refreshments. The night was a success, and we look forward to bringing in more authors in the future.

### Premier's Reading Challenge

The Premier's Reading Challenge is a literacy engagement program that was introduced by the Premier in 2004 to encourage students to read more, learn about the enjoyment of reading and to improve literacy levels. The Challenge requires students to read 12 books between the beginning of the school year and early September. Wudinna Area School gets excellent participation from Reception to Year 8, but after that it tapers off. It is not only difficult for parents to get their teenagers to read for pleasure, but it is difficult for educators as well. We hope to encourage more of our secondary students to participate in the challenge in the future.



### **Rhyme Time**

Formerly known as Baby Bounce, Rhyme Time is a fun, interactive way for parents and carers to introduce babies and children, from newborn to two years (or older), to the enjoyment of sharing nursery rhymes, action songs and stories. The sessions are lively, interactive and stimulating for both babies and carers. Rhyme Time is enjoyed by patrons every Friday and is run by local mum Esther Brands. The library is deeply indebted to Esther for volunteering her time for the community.

### **Children's University**

In partnership with the University of Adelaide, Children's University is an innovative program that provides educational experiences for students outside of the classroom. Students are responsible for their own learning and can access activities online, join group activities at the library or sign up for scheduled excursions around the state. The library has been tasked with leading this program for the school. Every Wednesday at lunch the library opens for activities such as chess and Lego play. Students can earn hours towards graduation much like a university degree. At the end of the year, a graduation ceremony will take place for participating students that have completed 30 hours worth of activities.





### **Being Digital**

This year, WSCL held its first ever Being Digital session. Being Digital is a program to help beginners learn more about technology so they can become more confident participating in an ever digital world. For example, WSCL collaborated with Port Lincoln Library to host a series of seminars across three weeks. The topics covered internet safety and scams, navigating the MyGov website and getting to know your digital device. WSCL had 10 students for each seminar and they were well received. We plan on hosting another event next year.

### **Book Week**

The theme of this year's Book Week was "read, grow, inspire". During Book Week, we deliver an assortment of activities, hold the Book Fair and top it off with a book character costume parade. The Kindy came in and planted seedlings in egg shells, we made bookmarks, read some great books and learned some valuable engineering principles while making structural support columns during a book stacking challenge. From the sales of books and stationery at the Book Fair we earned \$650 in Scholastic Book Rewards. This money will be used to replenish our inventory. We had a great turnout for the parade and I was very happy to see lots of parents and the secondary students getting involved as well. Our prize winner for the "guess the number of bookmarks" contest was Gab Waters.

2022-2023





### **National Simultaneous Storytime**

Once a year, the Australian Libraries and Information Association (ALIA) chooses a picture book written and illustrated by an Australian author and illustrator to be read at the same time in schools, libraries, bookstores and many other places across the country. It's a fun event to help promote the value of reading and literacy. This year's event had over one million participants and W SCL was part of that. This year we enjoyed "The Speedy Sloth" written by Rebecca Young and illustrated by Heath McKenzie. It's a wonderful story about the power of perseverance and setting goals. Several classes came down to the library to read the story and work on some activities. We made championship medals, drew a portrait of Spike the sloth and discussed how we would use words of encouragement to support someone in specific situations. There's lots of great artwork hanging in the library and while you're at it check out "The Speedy Sloth", today.

### **New Computers and Printer**

The library has 2 new computers available for customer use and 2 new staff computers. The new computer design is sleek and there is a lot less clutter on the desks. The improved speed of the hardware is a welcome upgrade. We also have a new printer with an updated warranty. One of the older computers has been repurposed as a search directory where patrons can search for resources in our library or others and place holds. The computers were provided by PLS at no charge. We had the option to buy a third computer for customer use, as we normally have three public computers, however we decided against it due to declining use of the computers.

**Grant Hoffmann**

**Wudinna Area School Community Library**

# Financial Performance



Rachel Andrew – Finance Manager

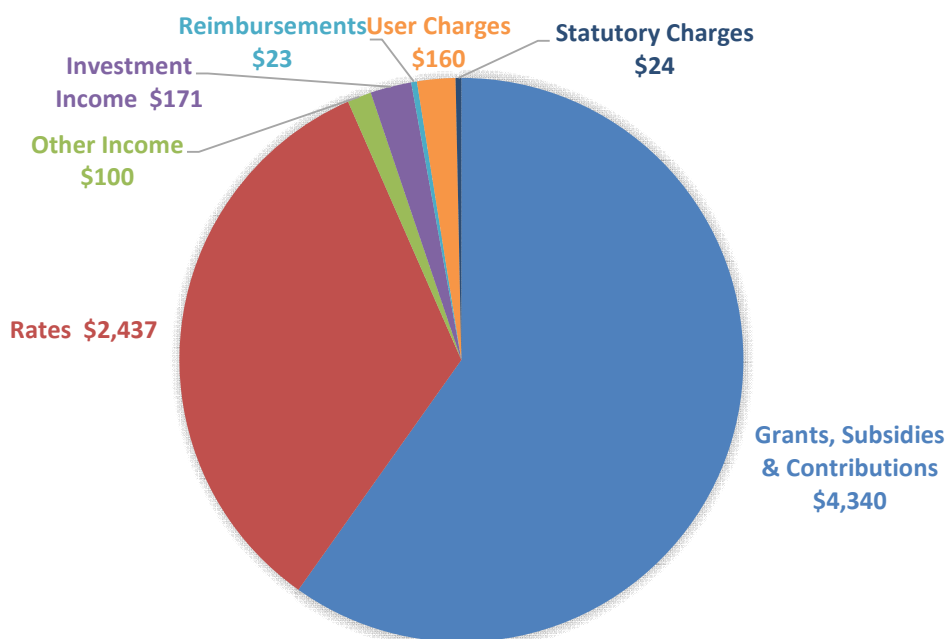
The complete 2022-23 financial statements are situated at the back of this report. These reflect total operating expenses of \$7,590k and operating revenue of \$7,222k (includes \$355k of Local Roads and Community Infrastructure Funding and forward payment of 2022-23 Financial Assistance Grants of \$1.89m).

It has been a policy decision of Council not to fund depreciation on some major assets such as roads. Total depreciation comprised \$2,785k.

## Income

FOR THE YEAR ENDED 30 JUNE 2023

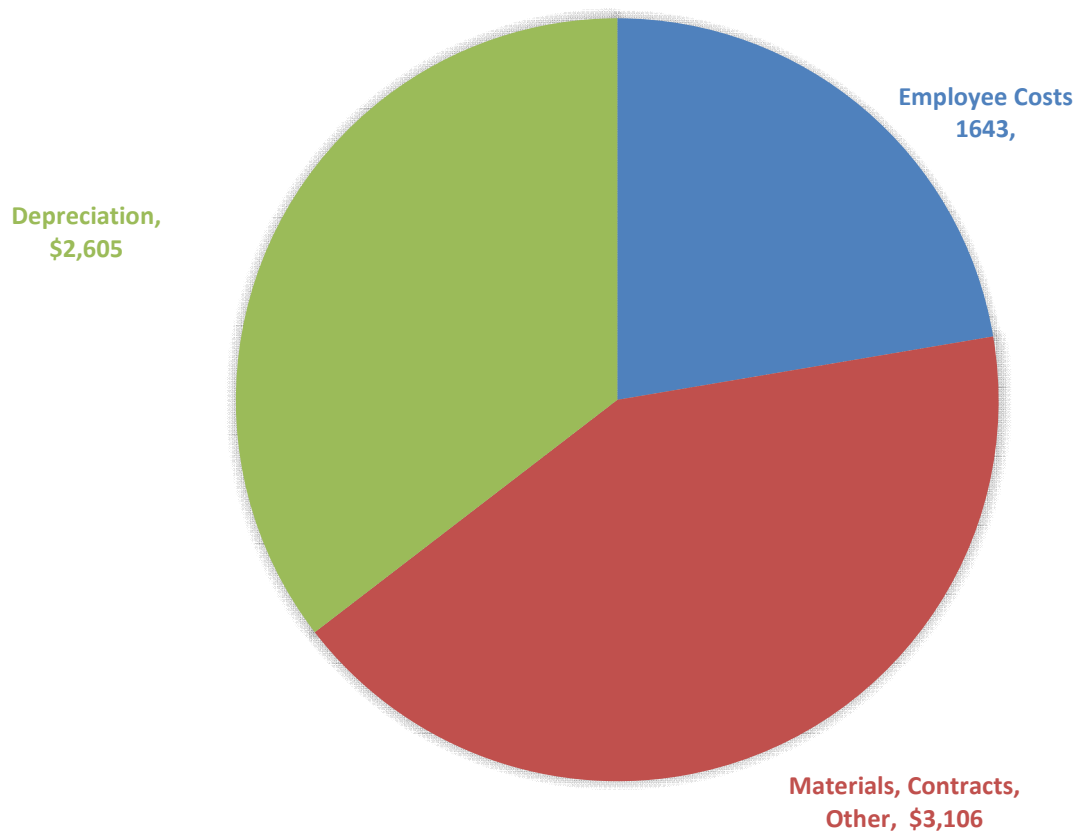
Income	(\$'000)
Grants, Subsidies & Contributions	\$4,340
Rates	\$2,437
Other Income	\$100
Investment Income	\$171
Reimbursements	\$23
User Charges	\$160
Statutory Charges	\$24
<b>Total Income</b>	<b>\$7,255</b>



## Operating Expenditure

FOR THE YEAR ENDED 30 JUNE 2023

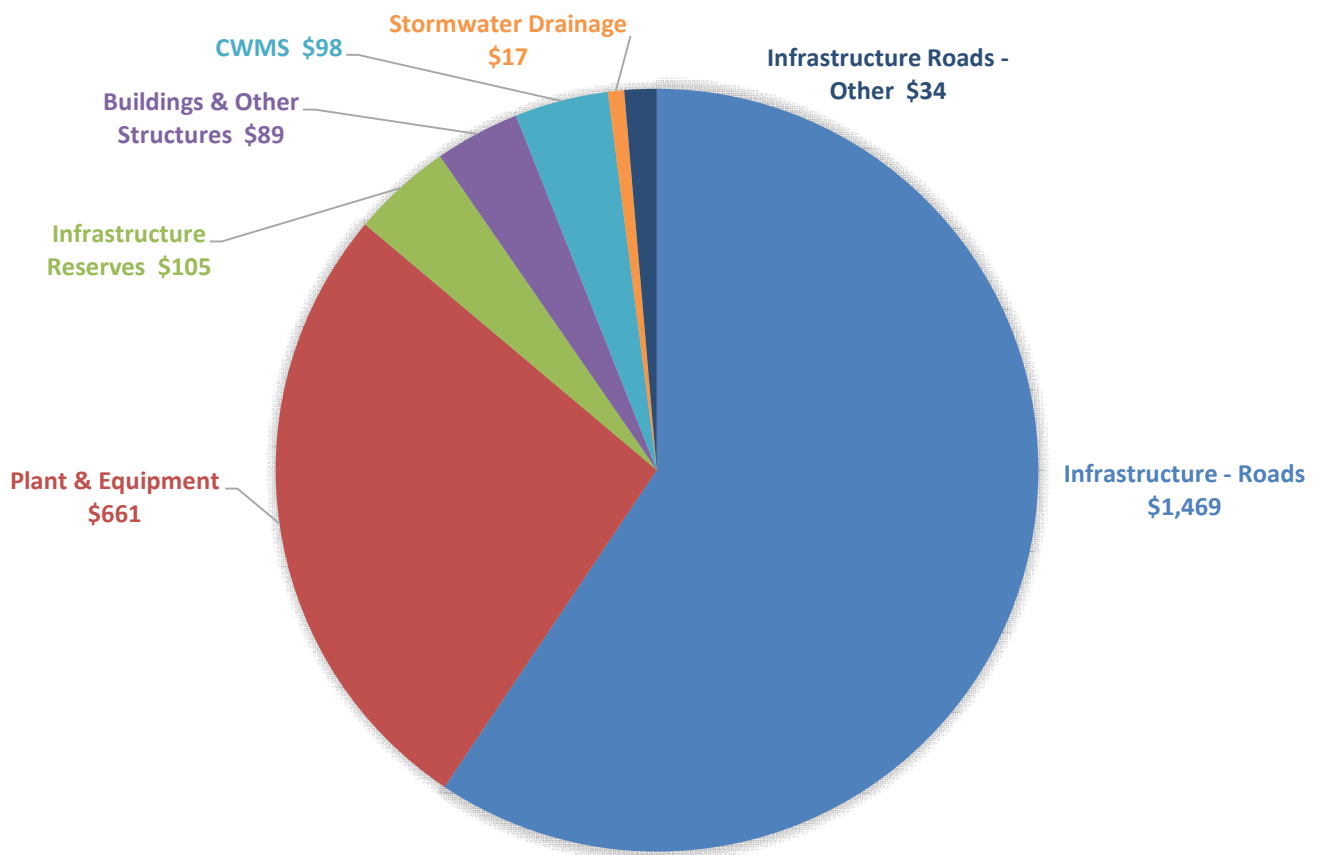
<b>Operating Expenditure</b>	<b>(\$'000)</b>
Employee Costs	\$1,643
Materials, Contracts & Other Expenses	\$3,106
Depreciation	\$2,605
<b>Total Expenses</b>	<b>\$7,354</b>



## Capital Expenditure

FOR THE YEAR ENDED 30 JUNE 2023

Gross Capital Expenditure	(\$'000)
Infrastructure Roads	\$1,469
Plant & Equipment	\$661
Infrastructure Reserves	\$105
Buildings & Other Structures	\$89
Stormwater Drainage	\$98
CWMS / Irrigation	\$17
Infrastructure Roads – Other	\$34
<b>Total Capital</b>	<b>\$2,473</b>



# Appendices

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## Audited Financial Statements

The 30 June 2023 audited financial statements for the Wudinna District Council have been adopted by Council and are attached on the following pages.

The final auditor's fee for 2022-23 was \$16k including GST.

### **Regulation 35(2), Local Government (General) Regulations 2013**

Council uses Credit Cards in procurement of material, services, accommodation, travel etc. from time to time.

In terms of this regulation, Council declares the total amount of expenditure incurred using credit cards provided by the council for use by members or employees of the council during the financial year is \$43,226.85

# Wudinna District Council

GENERAL PURPOSE FINANCIAL STATEMENTS  
for the year ended 30 June 2023

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*A viable, motivated rural community which offers an economically diverse, environmentally sustainable and rewarding lifestyle.*



# General Purpose Financial Statements

for the year ended 30 June 2023

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General Purpose Financial Statements  
for the year ended 30 June 2023

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**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.



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**Kristy Davis**  
Chief Executive Officer

21 November 2023



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**Eleanor I Scholz**  
Mayor

21 November 2023



## Statement of Comprehensive Income

for the year ended 30 June 2023

\$ '000	Notes	2023	2022
<b>Income</b>			
Rates	2a	2,437	2,283
Statutory charges	2b	24	22
User charges	2c	160	145
Grants, subsidies and contributions - capital	2g	355	484
Grants, subsidies and contributions - operating	2g	3,985	3,016
Investment income	2d	171	52
Reimbursements	2e	23	43
Other income	2f	100	137
<b>Total income</b>		<u>7,255</u>	<u>6,182</u>
<b>Expenses</b>			
Employee costs	3a	1,643	1,636
Materials, contracts and other expenses	3b	3,106	2,766
Depreciation, amortisation and impairment	3c	2,605	2,352
<b>Total expenses</b>		<u>7,354</u>	<u>6,754</u>
<b>Operating surplus / (deficit)</b>		<u>(99)</u>	<u>(572)</u>
Asset disposal and fair value adjustments	4	4	(89)
<b>Net surplus / (deficit)</b>		<u>(95)</u>	<u>(661)</u>
<b>Other comprehensive income</b>			
<b>Amounts which will not be reclassified subsequently to operating result</b>			
Changes in revaluation surplus - I,PP&E	8	3,184	27,733
<b>Total amounts which will not be reclassified subsequently to operating result</b>		<u>3,184</u>	<u>27,733</u>
<b>Total other comprehensive income</b>		<u>3,184</u>	<u>27,733</u>
<b>Total comprehensive income</b>		<u>3,089</u>	<u>27,072</u>

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

## Statement of Financial Position

as at 30 June 2023

\$ '000	Notes	2023	2022
<b>ASSETS</b>			
<b>Current assets</b>			
Cash and cash equivalent assets	5a	6,563	6,121
Trade and other receivables	5b	171	153
Other financial assets	5c	1,000	1,122
Inventories	5d	29	52
<b>Total current assets</b>		<u>7,763</u>	<u>7,448</u>
<b>Non-current assets</b>			
Infrastructure, property, plant and equipment	6	63,057	60,333
<b>Total non-current assets</b>		<u>63,057</u>	<u>60,333</u>
<b>TOTAL ASSETS</b>		<u>70,820</u>	<u>67,781</u>
<b>LIABILITIES</b>			
<b>Current liabilities</b>			
Trade and other payables	7a	410	327
Borrowings	7b	164	15
Provisions	7c	314	542
<b>Total current liabilities</b>		<u>888</u>	<u>884</u>
<b>Non-current liabilities</b>			
Borrowings	7b	331	449
Provisions	7c	78	14
<b>Total non-current liabilities</b>		<u>409</u>	<u>463</u>
<b>TOTAL LIABILITIES</b>		<u>1,297</u>	<u>1,347</u>
<b>Net assets</b>		<u>69,523</u>	<u>66,434</u>
<b>EQUITY</b>			
Accumulated surplus		33	128
Asset revaluation reserves	8	69,490	66,306
<b>Total council equity</b>		<u>69,523</u>	<u>66,434</u>
<b>Total equity</b>		<u>69,523</u>	<u>66,434</u>

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

## Statement of Changes in Equity

for the year ended 30 June 2023

\$ '000	Notes	Accumulated surplus	Asset revaluation reserve	Total equity
<b>2023</b>				
Balance at the end of previous reporting period		128	66,306	66,434
Net surplus / (deficit) for year		(95)	–	(95)
<b>Other comprehensive income</b>				
- Gain (Loss) on Revaluation of I,PP&E	6	–	3,184	3,184
<b>Other comprehensive income</b>		–	3,184	3,184
<b>Total comprehensive income</b>		(95)	3,184	3,089
Transfers between reserves		–	–	–
<b>Balance at the end of period</b>		33	69,490	69,523
<b>2022</b>				
Balance at the end of previous reporting period		789	38,573	39,362
Net surplus / (deficit) for year		(661)	–	(661)
<b>Other comprehensive income</b>				
- Gain (Loss) on Revaluation of I,PP&E	6	–	27,733	27,733
<b>Other comprehensive income</b>		–	27,733	27,733
<b>Total comprehensive income</b>		(661)	27,733	27,072
Transfers between reserves		–	–	–
<b>Balance at the end of period</b>		128	66,306	66,434

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

## Statement of Cash Flows

for the year ended 30 June 2023

\$ '000	Notes	2023	2022
<b>Cash flows from operating activities</b>			
<u>Receipts</u>			
Rates receipts		2,437	2,317
Statutory charges		24	22
User charges		160	145
Grants, Subsidies and Contributions (operating purpose)		3,985	3,016
Investment receipts		171	52
Reimbursements		23	43
Other receipts		67	200
<u>Payments</u>			
Payments to employees		(1,742)	(1,588)
Payments for materials, contracts and other expenses		(3,049)	(2,784)
<b>Net cash provided by (or used in) operating activities</b>	9b	<b>2,076</b>	<b>1,423</b>
<b>Cash flows from investing activities</b>			
<u>Receipts</u>			
Grants utilised for capital purposes		355	484
Sale of replaced assets		115	170
Repayments of loans by community groups		18	17
<u>Payments</u>			
Expenditure on renewal/replacement of assets		(1,788)	(2,472)
Expenditure on New/Upgraded Assets		(467)	-
Net Investments held in Long Term Deposits		122	(4)
<b>Net cash provided (or used in) investing activities</b>		<b>(1,645)</b>	<b>(1,805)</b>
<b>Cash flows from financing activities</b>			
<u>Receipts</u>			
Proceeds from Borrowings		30	-
Proceeds from bonds and deposits		-	3
<u>Payments</u>			
Repayments of Borrowings		-	(9)
Repayment of Finance Lease Liabilities		(6)	-
Repayment of bonds and deposits		(13)	-
<b>Net cash provided by (or used in) financing activities</b>		<b>11</b>	<b>(6)</b>
<b>Net increase (decrease) in cash held</b>		<b>442</b>	<b>(388)</b>
plus: cash & cash equivalents at beginning of period		6,121	6,509
<b>Cash and cash equivalents held at end of period</b>	9a	<b>6,563</b>	<b>6,121</b>

The above Statement of Cash Flows should be read in conjunction with the accompanying notes.

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

Contents of the Notes accompanying the General Purpose Financial Statements

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## Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

### Note 1. Summary of Significant Accounting Policies

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

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

#### (1) Basis of preparation

##### 1.1 Compliance with Australian Accounting Standards

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

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

##### 1.2 Historical cost convention

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

##### 1.2 Critical accounting estimates

The preparation of financial statements in conformity with Australian Accounting Standards requires the use of certain critical accounting estimates and requires management to exercise its judgement in applying Council's accounting policies.

##### 1.3 Rounding

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

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

Wudinna District Council is incorporated under the South Australian Local Government Act 1999 and has its principal place of business at 11 Burton Terrace, Wudinna. These 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

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

Where grants, contributions and donations recognised as incomes during the reporting period were obtained on the condition that they be expended in a particular manner or used over a particular period, and those conditions were undischarged as at the reporting date, the amounts subject to those undischarged conditions are disclosed in these notes. Also disclosed is the amount of grants, contributions and receivables recognised as incomes in a previous reporting period which were obtained in respect of the Council's operations for the current reporting period.

## Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

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

In recent years the payment of untied financial assistance grants has varied from the annual allocation as shown in the table below:

	Cash Payment Received	Annual Allocation	Difference
2020/21	\$1,608,720	\$1,625,254	- \$16,534
2021/22	\$2,246,133	\$1,706,468	+ \$539,635
2022/23	\$2,452,326	1,857,528	+ \$594,798

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 13 has also been calculated after adjusting for the distortions resulting from the differences between the actual grants received and the grants entitlements allocated.

**Construction contracts**

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

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

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

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

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

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

All financial instruments are recognised at fair value at the date of recognition, except for trade receivables from a contract with a customer, which are measured at the transaction price. A detailed statement of the accounting policies applied to financial instruments forms part of Note 11.

**(5) Inventories**

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

**(6) Infrastructure, property, plant and equipment****6.1 Initial recognition**

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

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



## Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

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

**6.2 Materiality**

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

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

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

**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 6.

**6.4 Depreciation of non-current assets**

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

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

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

*Plant, Furniture & Equipment*

Office Equipment	5 to 30 years
Vehicles and Road-making Equip	5 to 10 years
Other Plant & Equipment	5 to 20 years

*Building & Other Structures*

Buildings – masonry	40 to 100 years
Buildings – other construction	20 to 100 years
Park Structures – masonry	50 to 100 years
Park Structures – other construction	12 to 60 years
Playground equipment	5 to 20 years

*Infrastructure*

Sealed Roads – Surface	20 years
Sealed Roads – Structure	100 years
Unsealed Roads	10 to 30 years
Bridges – Concrete	80 to 100 years
Paving & Footpaths, Kerb & Gutter	60 to 100 years
Drains	60 to 100 years

## Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

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

Culverts	60 to 100 years
Flood Control Structures	80 to 100 years
Dams and Reservoirs	80 to 100 years
Reticulation Pipes – PVC	60 to 100 years
Reticulation Pipes – other	60 to 100 years
Pumps & Telemetry	10 to 15 years

**6.5 Impairment**

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

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

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

**(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) Employee benefits****8.1 Salaries, Wages & Compensated Absences**

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

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

Weighted avg. discount rate 2.38% (2022, 0.5%)

Weighted avg. settlement period 4 years (2022, 1.5 years)

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.

**8.2 Superannuation**

The Council makes employer superannuation contributions in respect of its employees to the HostPlus Superannuation Scheme. The Scheme has two types of membership, each of which is funded differently. No changes in accounting policy have occurred during either the current or previous reporting periods. Details of the accounting policies applied and Council's involvement with the schemes are reported in Note 16.

**(9) Leases**

## Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

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

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#### Accounting policy applicable from 01 July 2019

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.

#### 9.1 Council as a lessee

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

During the reporting period, Council had no leases to recognise.

#### i) Short-term leases and leases of low-value assets

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

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

##### New accounting standards, amendments to existing standards and UIG Interpretations

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

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

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

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

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

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

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

##### **Standards issued by the AASB not yet effective**

The AASB has issued Australian Accounting Standards and Interpretations which are not effective at 30 June 2023, these standards have not been adopted by Council and will be included in the financial statements on their effective date. The following list identifies all the new and amended Australian Accounting Standards, and Interpretation, that were issued but not yet effective at the time of compiling these illustrative statements that could be applicable to Council.

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

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

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

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

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

## Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

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

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

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

#### **(11) Comparative figures**

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

Please refer to Note 19 which detail prior year error corrections included in these statements.

#### **(12) Disclaimer**

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

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

### Note 2. Income

\$ '000	2023	2022
<b>(a) Rates</b>		
<b>General rates</b>		
General rates	2,135	1,995
Less: mandatory rebates	(17)	(17)
Less: discretionary rebates, remissions and write-offs	(9)	(9)
<b>Total general rates</b>	<b>2,109</b>	<b>1,969</b>
<b>Other rates (including service charges)</b>		
Landscape levy	75	75
Waste collection	119	103
Community wastewater management systems	125	125
Separate and special rates	3	3
<b>Total other rates (including service charges)</b>	<b>322</b>	<b>306</b>
<b>Other charges</b>		
Penalties for late payment	6	8
<b>Total other charges</b>	<b>6</b>	<b>8</b>
<b>Total rates</b>	<b>2,437</b>	<b>2,283</b>
<b>(b) Statutory charges</b>		
Development Act fees	15	12
Animal registration fees and fines	6	6
Other licences, fees and fines	–	2
Sundry	3	2
<b>Total statutory charges</b>	<b>24</b>	<b>22</b>
<b>(c) User charges</b>		
Cemetery/crematoria fees	10	12
Aged home rentals	–	3
Hall and equipment hire	6	6
Property lease	31	8
Sales - general	102	96
Council Housing	4	8
Health Inspector Services	5	11
Other	2	1
<b>Total user charges</b>	<b>160</b>	<b>145</b>

## Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

## Note 2. Income (continued)

\$ '000	2023	2022
<b>(d) Investment income</b>		
Interest on investments		
- Local Government Finance Authority	163	52
- Banks and other	8	-
<b><u>Total investment income</u></b>	<b><u>171</u></b>	<b><u>52</u></b>
<b>(e) Reimbursements</b>		
Private works	20	39
Other	3	4
<b><u>Total reimbursements</u></b>	<b><u>23</u></b>	<b><u>43</u></b>
<b>(f) Other income</b>		
Aged Home Units	37	9
Other	63	128
<b><u>Total other income</u></b>	<b><u>100</u></b>	<b><u>137</u></b>
<b>(g) Grants, subsidies and contributions</b>		
<b>Other grants, subsidies and contributions - capital</b>		
Untied - Local roads and community	355	484
<b><u>Total Other grants, subsidies and contributions - capital</u></b>	<b><u>355</u></b>	<b><u>484</u></b>
<b>Other grants, subsidies and contributions</b>		
Library and communications	2	4
Untied - Financial Assistance Grant	2,452	2,246
Roads to Recovery	403	403
Local Road Grant	198	198
Other grants, subsidies and contributions	930	165
Sundry	-	-
<b><u>Total grants, subsidies and contributions</u></b>	<b><u>4,340</u></b>	<b><u>3,500</u></b>
The functions to which these grants relate are shown in Note 12.		
<b>(i) Sources of grants</b>		
Commonwealth Government	3,552	3,049
State Government	637	451
Other	151	-
<b><u>Total</u></b>	<b><u>4,340</u></b>	<b><u>3,500</u></b>



## Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

## Note 2. Income (continued)

\$ '000	2023	2022
<b>(h) Conditions over grants and contributions</b>		
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:		
<b>Unexpended at the close of the previous reporting period</b>	1,894	1,365
<b>Less:</b>		
<i>Expended during the current period from revenues recognised in previous reporting periods</i>		
Roads infrastructure	(1,818)	(1,365)
<b>Subtotal</b>	(1,818)	(1,365)
<b>Plus:</b>		
<i>Amounts recognised as revenues in this reporting period but not yet expended in accordance with the conditions</i>		
Roads infrastructure	2,004	1,409
Other	–	485
<b>Subtotal</b>	2,004	1,894
<b>Unexpended at the close of this reporting period</b>	2,080	1,894
<b>Net increase (decrease) in assets subject to conditions in the current reporting period</b>	186	529

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

### Note 3. Expenses

\$ '000	Notes	2023	2022
<b>(a) Employee costs</b>			
Salaries and wages		1,501	1,404
Employee leave expense		185	217
Superannuation - defined contribution plan contributions	15	157	143
Superannuation - Other Contributions	15	–	15
Workers' compensation insurance		79	72
Less: capitalised and distributed costs		(279)	(215)
<b><u>Total operating employee costs</u></b>		<b><u>1,643</u></b>	<b><u>1,636</u></b>
Total number of employees (full time equivalent at end of reporting period)		19	22
<b>(b) Materials, contracts and other expenses</b>			
<b>(i) Prescribed expenses</b>			
Auditor's remuneration			
- Auditing the financial reports		16	16
Elected members' expenses		94	80
Election expenses		25	–
<b><u>Subtotal - prescribed expenses</u></b>		<b><u>135</u></b>	<b><u>96</u></b>
<b>(ii) Other materials, contracts and expenses</b>			
Contractors		1,139	842
Energy		62	59
Maintenance		516	380
Legal expenses		41	51
Levies paid to Government - NRM levy		76	75
Levies - other		43	38
Parts, accessories and consumables		928	1,064
Professional services		60	50
Other		106	111
<b><u>Subtotal - Other material, contracts and expenses</u></b>		<b><u>2,971</u></b>	<b><u>2,670</u></b>
<b><u>Total materials, contracts and other expenses</u></b>		<b><u>3,106</u></b>	<b><u>2,766</u></b>

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

### Note 3. Expenses (continued)

\$ '000	2023	2022
<b>(c) Depreciation, amortisation and impairment</b>		
<b>(i) Depreciation and amortisation</b>		
Buildings and other structures	247	90
Infrastructure		
- Roads	1,480	1,553
- Roads - Other	206	104
- Stormwater drainage	106	96
- CWMS	69	58
- Infrastructure Reserves	176	143
Plant and equipment	291	303
Furniture & Equipment	4	5
Sports & Recreation Structures	26	-
<b>Subtotal</b>	<b>2,605</b>	<b>2,352</b>
<b>Total depreciation, amortisation and impairment</b>	<b>2,605</b>	<b>2,352</b>

### Note 4. Asset disposal and fair value adjustments

\$ '000	2023	2022
<b>Infrastructure, property, plant and equipment</b>		
<b>(i) Assets renewed or directly replaced</b>		
Proceeds from disposal	115	170
Less: carrying amount of assets sold	(111)	(259)
<b>Gain (loss) on disposal</b>	<b>4</b>	<b>(89)</b>
<b>Net gain (loss) on disposal or revaluation of assets</b>	<b>4</b>	<b>(89)</b>

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

### Note 5. Current assets

\$ '000	2023	2022
<b>(a) Cash and cash equivalent assets</b>		
Cash on hand and at bank	27	83
Deposits at call	4,091	3,589
Short term deposits and bills, etc.	2,445	2,449
<b><u>Total cash and cash equivalent assets</u></b>	<b><u>6,563</u></b>	<b><u>6,121</u></b>
<b>(b) Trade and other receivables</b>		
Rates - general and other	73	67
Accrued revenues	66	7
Debtors - general	20	26
GST recoupment	-	15
Prepayments	12	20
Loans to community organisations	-	18
<b><u>Total trade and other receivables</u></b>	<b><u>171</u></b>	<b><u>153</u></b>
<b>(c) Other financial assets</b>		
Other financial assets	1,000	1,122
<b><u>Total other financial assets (investments)</u></b>	<b><u>1,000</u></b>	<b><u>1,122</u></b>
Amounts included in other financial assets that are not expected to be received within 12 months of reporting date are disclosed in Note 13.		
<b>(d) Inventories</b>		
Stores and materials	29	52
<b><u>Total inventories</u></b>	<b><u>29</u></b>	<b><u>52</u></b>

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

Note 6. Infrastructure, Property, Plant & Equipment

Infrastructure, property, plant and equipment

	Fair Value Level	as at 30/06/22				Asset movements during the reporting period								as at 30/06/23			
		At Fair Value	At Cost	Accumulated Depreciation	Carrying amount	Asset Additions New / Upgrade	Asset Additions Renewals	WDV of Asset Disposals	Depreciation Expense (Note 3c)	WIP Transfers	Other Movements (details...)	Revaluation Decrements to Equity (ARR) (Note 8)	Revaluation Increments to Equity (ARR) (Note 9)	At Fair Value	At Cost	Accumulated Depreciation	Carrying amount
Capital work in progress		-	255	-	255	-	93	-	-	(195)	-	-	-	-	153	-	153
Land	2	2,035	-	-	2,035	-	-	-	-	-	-	68	-	2,103	-	-	2,103
Buildings and other structures	2	6,961	226	(5,512)	1,675	44	43	-	(129)	-	-	100	-	5,984	87	(4,338)	1,733
Buildings and other structures Infrastructure	3	1,448	12	(1,051)	409	-	-	-	(118)	-	-	1,359	-	5,489	-	(3,839)	1,650
- Roads	3	61,655	1,433	(20,398)	42,690	-	1,272	(35)	(1,480)	195	-	-	-	61,009	2,900	(21,267)	42,642
- Roads - Other	3	6,143	28	(2,384)	3,787	34	-	-	(206)	-	-	-	-	6,144	61	(2,590)	3,615
- Stormwater drainage	3	5,227	305	(2,601)	2,931	-	-	-	(106)	-	20	-	-	5,259	305	(2,719)	2,845
- CWMS	3	3,406	210	(1,854)	1,762	-	-	-	(69)	-	4	-	-	3,441	210	(1,954)	1,697
- Infrastructure Reserves	3	4,999	13	(3,149)	1,863	19	88	-	(176)	-	(626)	-	1,657	5,642	105	(2,922)	2,825
Plant and equipment	3	-	4,990	(2,086)	2,904	372	289	(74)	(291)	-	-	-	-	-	5,441	(2,241)	3,200
Furniture & Equipment	3	-	87	(65)	22	-	-	-	(4)	-	-	-	-	-	87	(69)	18
Sport and Recreational Structures	3	-	-	-	-	-	-	-	(26)	-	602	-	-	651	-	(75)	576
<b>Total infrastructure, property, plant and equipment</b>		<b>91,874</b>	<b>7,559</b>	<b>(39,100)</b>	<b>60,333</b>	<b>469</b>	<b>1,785</b>	<b>(109)</b>	<b>(2,605)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,184</b>	<b>95,722</b>	<b>9,349</b>	<b>(42,014)</b>	<b>63,057</b>
Comparatives		44,046	20,520	(31,827)	32,739	230	2,242	(259)	(2,352)	-	-	(274)	28,007	91,874	7,559	(39,100)	60,333

## Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

### Note 6. Infrastructure, Property, Plant & Equipment (continued)

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#### Valuation of Infrastructure, Property, Plant & Equipment

##### Valuation of assets

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

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

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

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

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

Refer to Note 6a for the disclosure of the Fair Value Levels of Infrastructure, Property, Plant and Equipment Assets.

##### Information on valuations

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

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

There is no known market for buildings, infrastructure and other assets. These assets are valued at depreciated current replacement cost. This method involves:

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

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

##### Other information

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

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

##### Highest and best use

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

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

### Note 6. Infrastructure, Property, Plant & Equipment (continued)

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#### **Transition to AASB 13 - Fair Value Measurement**

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

#### **Land & Land Improvements**

Land Assets were valued as at 1 July 2022, by AVR Consulting

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 acquisition of land or interests in land. Additions are recognised at cost.

Land improvements, including bulk earthworks with an assessed unlimited useful life, are recognised on the cost basis, originally deriving from a valuation at 01 July 2022 at current replacement cost.

#### **Buildings & Other Structures**

Buildings and other structures were revalued as at 1 July 2022 by AVR Consulting

#### **Infrastructure**

Road assets, Stormwater Drainage (including irrigation infrastructure), Community Wastewater Management System infrastructure and Other Road Infrastructure (includes kerbing, offstreet carparks, footpaths and shared pathways) were valued by Tonkin Consulting as at 1 July 2021.

#### **Plant, Furniture & Equipment**

These assets are recognised on the cost basis.



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

### Note 7. Liabilities

\$ '000	2023 Current	2023 Non Current	2022 Current	2022 Non Current
<b>(a) Trade and other payables</b>				
Goods and services	313	–	248	–
Payments received in advance	22	–	16	–
GST Payable	25	–	–	–
Accrued expenses - employee entitlements	38	–	38	–
Deposits, retentions and bonds	12	–	25	–
<b><u>Total trade and other payables</u></b>	<b><u>410</u></b>	<b><u>–</u></b>	<b><u>327</u></b>	<b><u>–</u></b>

### (b) Borrowings

Aged Home Leases	164	331	15	449
<b><u>Total Borrowings</u></b>	<b><u>164</u></b>	<b><u>331</u></b>	<b><u>15</u></b>	<b><u>449</u></b>

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

### (c) Provisions

Employee LSL Entitlements (including oncosts)	103	78	266	14
Employee AL Entitlements (including oncosts)	211	–	276	–
<b><u>Total provisions</u></b>	<b><u>314</u></b>	<b><u>78</u></b>	<b><u>542</u></b>	<b><u>14</u></b>

## Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

## Note 8. Reserves

\$ '000	as at 30/06/22		Transfers	Impairments	as at 30/06/23	
	Opening Balance	Increments (Decrements)			Closing Balance	
<b>Asset revaluation reserve</b>						
Land	900	68	–	–		968
Buildings and other structures	2,432	1,459	–	–		3,891
Infrastructure						
- Roads	57,738	–	–	–		57,738
- Unsealed roads	933	–	–	–		933
- Stormwater drainage	3,108	–	–	–		3,108
- CWMS	714	–	–	–		714
- Infrastructure Reserves	482	1,657	–	–		2,139
<b>Total asset revaluation reserve</b>	<b>66,307</b>	<b>3,184</b>	<b>–</b>	<b>–</b>		<b>69,491</b>
Comparatives	38,574	27,733	–	–		66,307

**Purposes of reserves****Asset revaluation reserves**

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

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

### Note 9. Reconciliation to Statement of Cash Flows

\$ '000	Notes	2023	2022
<b>(a) Reconciliation of cash</b>			
Cash assets comprise highly liquid investments with short periods to maturity subject to insignificant risk of changes of value. Cash at the end of the reporting period as shown in the Statement of Cash Flows is reconciled to the related items in the Statement of Financial Position as follows:			
Total cash and equivalent assets	5	6,563	6,121
<b>Balances per Statement of Cash Flows</b>		<b>6,563</b>	<b>6,121</b>
<b>(b) Reconciliation of change in net assets to cash from operating activities</b>			
<b>Net surplus/(deficit)</b>		(95)	(661)
<b>Non-cash items in income statements</b>			
Depreciation, amortisation and impairment		2,605	2,352
Grants for capital acquisitions treated as investing activity		(355)	(484)
Net (gain)/loss on disposals		(4)	89
		<b>2,151</b>	<b>1,296</b>
<b>Add (less): changes in net current assets</b>			
Net (increase)/decrease in receivables		(30)	80
Net (increase)/decrease in inventories		23	(31)
Net increase/(decrease) in trade and other payables		96	92
Net Increase/(Decrease) in Unpaid Employee AL Benefits		(99)	43
Net Increase/(Decrease) in Unpaid Employee LSL Benefits		(65)	(57)
<b>Net cash provided by (or used in) operations</b>		<b>2,076</b>	<b>1,423</b>

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

Note 10(a). Functions

Income, Expenses and Assets have been directly attributed to the following Functions / Activities.  
Details of these Functions/Activities are provided in Note 10(b).

\$ '000	INCOME		EXPENSES		OPERATING SURPLUS (DEFICIT)		GRANTS INCLUDED IN INCOME		TOTAL ASSETS HELD (CURRENT AND NON-CURRENT)	
	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022
<b>Functions/Activities</b>										
Business Undertakings	–	–	–	–	–	–	–	–	260	679
Administration	4,464	3,990	1,800	417	2,664	3,573	1,854	1,654	10,479	8,999
Public Order & Safety	6	6	1	73	5	(67)	–	–	133	133
Health	43	17	79	173	(36)	(156)	–	–	–	–
Social Security & Welfare	40	16	71	119	(31)	(103)	–	–	182	182
Housing & Community	74	70	827	673	(753)	(603)	–	–	6,065	6,245
Recreation & Culture	39	98	529	578	(490)	(480)	32	44	3,553	1,864
Natural Resource Management	3	3	75	85	(72)	(82)	–	–	–	–
Mining & Manufacturing	14	11	20	157	(6)	(146)	–	–	–	–
Transport	1,250	1,282	2,287	2,982	(1,037)	(1,700)	1,199	1,193	50,148	49,679
Economic Development	1,322	584	1,270	1,416	52	(832)	1,255	609	–	–
Unclassified Activities	–	105	395	81	(395)	24	–	–	–	–
<b>Total Functions/Activities</b>	<b>7,255</b>	<b>6,182</b>	<b>7,354</b>	<b>6,754</b>	<b>(99)</b>	<b>(572)</b>	<b>4,340</b>	<b>3,500</b>	<b>70,820</b>	<b>67,781</b>

Revenues and expenses exclude net gain (loss) on disposal or revaluation of assets, amounts received specifically for new or upgraded assets and physical resources received free of charge.

## Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

### Note 10(b). Components of functions

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The activities relating to Council functions are as follows:

#### **Administration**

Governance, Administration, Elected Member Support, Organisational Support Services, Accounting/Finance, Payroll, Human Resources, Information Technology, Communication, Rates Administration, Records Management, Contract Management, Customer Service, Other Support Services, LGGC – General Purpose and Separate and Special Rating.

#### **Public Order & Safety**

Dog and Cat Control, Fire Prevention, Air/Pollution Control, Litter Control, Parking Control and other Regulatory Control.

#### **Health**

Health Inspection, Medical Centre Support, Preventative Health Services, Other.

#### **Social Security & Welfare**

Community Support, Elderly Citizen Facilities, Home Assistance Scheme, Other Services for the Aged and Disabled, Children and Youth Services, Community Transport.

#### **Housing & Community Services**

Housing, Town Planning, Other Community Development, Sanitation and Garbage, Urban Stormwater Drainage, Other Community Amenities.

#### **Recreation & Culture**

Parks and Gardens, Sports Club and Swimming Pools support, Library Services, Cultural Services, Heritage, Arts Activity Support.

#### **Natural Resource Management**

Natural Resource Management Levy.

#### **Transport**

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

#### **Economic development**

Employment Creation Programs, Regional Development, Support to Local Businesses, Tourism and other Community Development.

#### **Unclassified activities**

Plant Hire & Depot Expense.

## Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

### Note 11. Financial instruments

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#### Recognised financial instruments

##### Bank, deposits at call, short term deposits

**Accounting Policy:**

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

**Terms & Conditions:**

Deposits are returning fixed interest rates between 1.05% and 4.30% (2022: 0.30% and 2.69%). Short term deposits have an average maturity of 30 days and an average interest rate of 2.5% (2022: 30 days and 0.9%).

**Carrying Amount:**

Approximates fair value due to the short term to maturity.

##### Receivables - rates and associated charges

**Accounting Policy:**

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

**Terms & Conditions:**

Secured over the subject land, arrears attract interest of 0.42%(2022: 0.48%) Council is not materially exposed to any individual debtor, credit risk exposure is concentrated within the Council's boundaries in the State.

**Carrying Amount:**

Approximates fair value (after deduction of any allowance).

##### Receivables - fees and other charges

**Accounting policy:**

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

**Terms and conditions:**

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

**Carrying amount:**

Approximates fair value (after deduction of any allowance).

##### Receivables - other levels of government

**Accounting policy:**

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

**Terms and conditions:**

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

**Carrying amount:**

Approximates fair value.

## Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

### Note 11. Financial instruments (continued)

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#### **Liabilities - creditors and accruals**

**Accounting policy:**

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

**Terms and conditions:**

Liabilities are normally settled on 30 day terms.

**Carrying amount:**

Approximates fair value.

#### **Liabilities - 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 and 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 overstated for longer tenancies.

#### **Liabilities - interest bearing borrowings**

Currently no cash borrowings.

## Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

## Note 11. Financial instruments (continued)

\$ '000	Due < 1 year	Due > 1 year and ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
<b>Financial assets and liabilities</b>					
<b>2023</b>					
<b>Financial assets</b>					
Cash and cash equivalents	6,563	–	–	6,563	6,563
Receivables	98	–	–	98	98
<b>Total financial assets</b>	<b>6,661</b>	<b>–</b>	<b>–</b>	<b>6,661</b>	<b>6,661</b>
<b>Financial liabilities</b>					
Payables	325	–	–	325	325
Current borrowings	164	–	–	164	164
Non-current borrowings	–	331	–	331	331
<b>Total financial liabilities</b>	<b>489</b>	<b>331</b>	<b>–</b>	<b>820</b>	<b>820</b>
<b>Total financial assets and liabilities</b>	<b>7,150</b>	<b>331</b>	<b>–</b>	<b>7,481</b>	<b>7,481</b>
<b>2022</b>					
<b>Financial assets</b>					
Cash and cash equivalents	6,121	–	–	6,121	6,121
Receivables	86	–	–	86	86
<b>Total financial assets</b>	<b>6,207</b>	<b>–</b>	<b>–</b>	<b>6,207</b>	<b>6,207</b>
<b>Financial liabilities</b>					
Payables	273	–	–	273	273
Current borrowings	15	–	–	15	15
Non-current borrowings	–	449	–	449	449
<b>Total financial liabilities</b>	<b>288</b>	<b>449</b>	<b>–</b>	<b>737</b>	<b>737</b>
<b>Total financial assets and liabilities</b>	<b>6,495</b>	<b>449</b>	<b>–</b>	<b>6,944</b>	<b>6,944</b>

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

\$ '000	2023		2022	
	Weighted Avg Interest Rate	Carrying Value	Weighted Avg Interest Rate	Carrying Value
Fixed interest rates	0.00%	495	0.00%	464
		<b>495</b>		<b>464</b>

**Borrowings**

The borrowings relate only to those held in relation to Aged Home Leases, hence the 0% interest.



## Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

## Note 11. Financial instruments (continued)

## Risk exposures

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

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

**Liquidity Risk** is the risk that Council will encounter difficulty in meeting obligations with financial liabilities. In accordance with the model Treasury 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.

## Note 12. Capital expenditure and investment property commitments

\$ '000	2023	2022
<b>(a) Capital commitments</b>		
<b>Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:</b>		
Infrastructure - Rubble Raising	310	620
Patrol Grading	–	294
	<b>310</b>	<b>914</b>
<b>These expenditures are payable:</b>		
Not later than one year	310	147
Later than one year and not later than 5 years	–	767
	<b>310</b>	<b>914</b>
<b>(b) Other expenditure commitments</b>		
Audit Services	27	54
	<b>27</b>	<b>54</b>
<b>These expenditures are payable:</b>		
Not later than one year	13	13
Later than one year and not later than 5 years	14	41
Later than 5 years	–	–
	<b>27</b>	<b>54</b>

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

### Note 13. Financial indicators

	Indicator 2023	Indicators 2022	Indicators 2021
Financial Indicators overview			
<i>These Financial Indicators have been calculated in accordance with Information paper 9 - Local Government Financial Indicators prepared as part of the LGA Financial Sustainability Program for the Local Government Association of South Australia.</i>			
<b>1. Operating Surplus Ratio</b>			
Operating surplus			
Total operating income	<b>(1.4)%</b>	(9.3)%	(16.0)%
<i>This ratio expresses the operating surplus as a percentage of total operating revenue.</i>			
<b>2. Net Financial Liabilities Ratio</b>			
Net financial liabilities			
Total operating income	<b>(89)%</b>	(98)%	(120)%
<i>Net Financial Liabilities are defined as total liabilities less financial assets (excluding equity accounted investments in Council businesses). These are expressed as a percentage of total operating revenue.</i>			
<b>Adjusted Operating Surplus Ratio</b>			
Operating surplus			
Total operating income	<b>(10.4)%</b>	(19.2)%	(15.7)%
<b>Adjustments to Ratios</b>			
<i>In recent years the Federal Government has made advance payments prior to 30th June from future year allocations of financial assistance grants, as explained in Note 1. These Adjusted Ratios correct for the resulting distortion in key ratios for each year and provide a more accurate basis for comparison.</i>			
<b>Adjusted Net Financial Liabilities Ratio</b>			
Net financial liabilities			
Total operating income	<b>(67)%</b>	(74)%	(120)%
<b>3. Asset Renewal Funding Ratio</b>			
Asset renewals			
Infrastructure and Asset Management Plan required expenditure	<b>54%</b>	98%	106%
<i>Asset renewals expenditure is defined as capital expenditure on the renewal and replacement of existing assets relative to the optimal level planned, and excludes new capital expenditure on the acquisition of additional assets.</i>			

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

### Note 14. Uniform presentation of finances

\$ '000	2023	2022
<p>The following is a high level summary of both operating and capital investment activities of the Council prepared on a simplified Uniform Presentation Framework basis.</p> <p>All Councils in South Australia have agreed to summarise annual budgets and long-term financial plans on the same basis.</p> <p>The arrangements ensure that all Councils provide a common 'core' of financial information, which enables meaningful comparisons of each Council's finances.</p>		
<u>Income</u>		
Rates	2,437	2,283
Statutory charges	24	22
User charges	160	145
Grants, subsidies and contributions - capital	355	484
Grants, subsidies and contributions - operating	3,985	3,016
Investment income	171	52
Reimbursements	23	43
Other income	100	137
<b>Total Income</b>	<b>7,255</b>	<b>6,182</b>
<u>Expenses</u>		
Employee costs	1,643	1,636
Materials, contracts and other expenses	3,106	2,766
Depreciation, amortisation and impairment	2,605	2,352
<b>Total Expenses</b>	<b>7,354</b>	<b>6,754</b>
<b>Operating surplus / (deficit)</b>	<b>(99)</b>	<b>(572)</b>
<b>Net outlays on existing assets</b>		
Capital expenditure on renewal and replacement of existing assets	(1,784)	(2,472)
Add back depreciation, amortisation and impairment	2,605	2,352
Add back proceeds from sale of replaced assets	111	170
	<b>932</b>	<b>50</b>
<b>Net outlays on new and upgraded assets</b>		
Capital Expenditure on New and Upgraded Assets	(467)	-
	<b>(467)</b>	<b>-</b>
<b>Annual net impact to financing activities (surplus/(deficit))</b>	<b>366</b>	<b>(522)</b>

## Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

### Note 15. Superannuation

---

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

#### **Accumulation only members**

Accumulation only members receive both employer and employee contributions on a progressive basis. Employer contributions are based on a fixed percentage of ordinary time earnings in accordance with superannuation guarantee legislation (10.50% in 2022/23; 10.00% in 2021/22). No further liability accrues to the Council as the superannuation benefits accruing to employees are represented by their share of the net assets of the Fund.

#### **Salarylink (Defined Benefit Fund) members**

Salarylink is a defined benefit scheme where the benefit payable is based on a formula determined by the member's contribution rate, number of years and level of contribution and final average salary. Council makes employer contributions to Salarylink as determined by the Fund's Trustee based on advice from the appointed Actuary. The rate is currently 6.3% (6.3% in 2020/21) of "superannuation" salary.

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

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

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

#### **Contributions to other superannuation schemes**

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

## Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

### Note 16. Contingencies and assets/liabilities not recognised in the balance sheet

---

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

#### 1. Land under roads

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

At reporting date, Council controlled **1,985** km of road reserves of average width **20** metres (carriage way width is an average of **8** metres).

#### 2. Potential insurance losses

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

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

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

#### 3. Legal expenses

Council is the planning consent authority for its area under the Development Act 1993 (as amended). 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 0 appeals against planning decisions made prior to reporting date.

### Note 17. Events after the balance sheet date

---

Events that occur after the reporting date of 30 June 2023, up to and including the date when the financial statements are "authorised for issue" have been taken into account in preparing these statements.

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

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

## Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

## Note 18. Related party transactions

## Key management personnel

## Transactions with key management personnel

The Key Management Personnel of the Council include the Mayor, Councillors, CEO and certain prescribed officers under section 112 of the Local Government Act 1999. In all, 14 persons were paid the following total compensation:

\$ '000	2023	2022
<b>The compensation paid to key management personnel comprises:</b>		
Salaries, allowances & other short term benefits	578	742
Post-employment benefits	51	64
Long-term benefits	97	164
<b>Total</b>	<b>726</b>	<b>970</b>

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

## Receipts from key management personnel comprise:

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

Rentals for Council property	3	8
<b>Total</b>	<b>3</b>	<b>8</b>

One Elected Member is a director/shareholder of a business from which various machinery parts and oil supplies were purchased as required either for cash or on 30-day account through Council's standard purchasing procedure. Total purchases amounted to \$8,810.90 during the year.

This business also holds a permit to use a road reserve under Sec 222 of the Local Government Act 1999 and pay an annual permit fee of \$50 and pays user fees for the refuse site.

One Elected Member is a business owner of which council makes purchases of food (catering for meeting and events). Total spent at this business during 2022-23 total \$2,715.34. This business also pays user fees for the refuse site.

The Mayor and one Elected Member are members of the management committee of the Wudinna & Districts Telecentre.

In accordance with the Local Government Act 1999, these persons declare a conflict of interest and do not partake in discussions or vote upon any matters affecting the organisation. The Wudinna & Districts Telecentre provide visitor information for the district as well as room hire for meetings and conferences. As such the Council pay a contribution for the provision of these services.

The telecentre also produces a local newsletter on a monthly basis and Council regularly submit advertisements and articles for publication in the newsletter. The total paid during the year for the above services amounted to \$45,023.80.

One Elected Member is Treasurer of the Wudinna Plane Owners Pty Ltd who lease an aerodrome hangar from Council for \$715 per annum. No Longer an Elected Member

One Elected Member is treasurer of the Central Eyre United Football Club. No transactions occurred between Council and CEU during the 22-23 FY.

## Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

### Note 18. Related party transactions (continued)

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One Elected Member is President of the Minnipa Sports Club. There were no financial transactions between Minnipa Sports Club and Council in the 22-23 FY. The wife of this Elected Member is the President of the Minnipa Progress Association who paid Council \$3,492.20 for bark chips and annual playground inspections (invoices were sent in 21-22 FY and paid for in the 22-23 FY). Council did not pay the Minnipa Progress Association anything in the 22-23 FY.

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

The Mayor is on the management committee of the Wudinna & District Swimming Pool. A yearly Council contribution was paid of \$3,250. A payment of \$2,350 was also paid to the swimming pool for hire of the pool toilets and catering for Australia Day celebrations.

One Elected Member is a member of the management committee of the Yaninee Sports Club, the Le Hunte Basketball Association and the Gawler Ranges Friends of Parks. No financial transactions occurred between Council and these committee during 2022-23.

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

Note 19. Council information and contact details

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**Principal place of business:**

11 Burton Terrace  
WUDINNA SA 5652

**Contact details**

**Mailing Address:**

PO BOX 6  
WUDINNA SA 5652

**Telephone:** 08 8680 2002

**Facsimile:** 08 8680 2296

**Opening hours:**

Mon-Fri 8.30am - 5pm

**Internet:** [www.wudinna.sa.gov.au](http://www.wudinna.sa.gov.au)

**Email:** [admin@wudinna.sa.gov.au](mailto:admin@wudinna.sa.gov.au)

**Officers**

CHIEF EXECUTIVE OFFICER, Kristy Davis  
FINANCE MANAGER, Rachel Andrew

**Elected members**

MAYOR, Eleanor I Scholz  
DEPUTY MAYOR, Naomi Scholz  
Newton Luscombe  
Richard DuBois  
Elizabeth Habermann  
Matthew Cook  
Dennis Petty

**Other information**

**ABN:** 28 306 741 059



## Independent Auditor's Report

### To the members of the Wudinna District Council

## Opinion

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

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

## Basis for Opinion

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

## Council's Responsibility for the Financial Report

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

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

## Auditor's Responsibilities for the Audit of the Financial Report

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

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

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

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

**DEAN NEWBERY**

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

**JIM KEOGH**

**Director**

**29 November 2023**

**HEAD OFFICE**

214 Melbourne Street  
North Adelaide SA 5006

PO Box 755  
North Adelaide SA 5006

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www.deannewbery.com.au

Dean Newbery  
ABN: 48 007 865 081

## INDEPENDENT ASSURANCE REPORT ON THE INTERNAL CONTROLS OF THE WUDINNA DISTRICT COUNCIL

### Opinion

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

### Basis for opinion

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

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

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

### The Council's Responsibility for the Internal Controls

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

### Our Independence and Quality Control

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

## **Assurance Practitioner's Responsibilities**

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

ASAE 3150 requires that we plan and 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**

**29 November 2023**

General Purpose Financial Statements  
for the year ended 30 June 2023

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Certification of Auditor Independence

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

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



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Kristy Davis  
Chief Executive Officer



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Noami Scholz  
Presiding Member, Audit Committee

Date: 21 November 2023

**HEAD OFFICE**

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Dean Newbery  
ABN: 48 007 865 081

## Certification of Auditor's Independence

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

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



**JIM KEOGH**

**Director**

**DEAN NEWBERY**

**29 November 2023**





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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4	Income and Expenditure Statement
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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*.

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**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
<b>Income</b>		
<b>Regional Capacity Grant Income</b>		
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
<b>Total Regional Capacity Grant Income</b>	<b>146,653</b>	<b>110,592</b>
<b>Total Income</b>	<b>146,653</b>	<b>110,592</b>
<b>Gross Surplus</b>		
	<b>146,653</b>	<b>110,592</b>
<b>Other Income</b>		
Interest Income	14,348	3,094
Camp Booking Income	310,291	50,502
Reimbursement - wages	49,903	60,074
<b>Membership Income</b>		
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	-
<b>Total Membership Income</b>	<b>215,747</b>	<b>199,187</b>
<b>Project Income</b>		
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
<b>Total Project Income</b>	<b>112,200</b>	<b>17,000</b>
<b>Total Other Income</b>	<b>702,489</b>	<b>329,858</b>
<b>Expenditure</b>		
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	-
<b>Project Expenditure</b>		
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
<b>Total Project Expenditure</b>	<b>75,271</b>	<b>42,444</b>
<b>Regional Capacity Project Expenditure</b>		
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
<b>Total Regional Capacity Project Expenditure</b>	<b>146,653</b>	<b>75,225</b>
Rent	9,500	-
Secretarial Services	19,000	19,000
Subscriptions	728	-
Telephone & Internet	753	669
Travel and Accommodation	16,167	7,362
<b>Wages &amp; Salaries</b>		
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
<b>Total Wages &amp; Salaries</b>	<b>157,444</b>	<b>158,938</b>
Training & Development	4,635	-
<b>Total Expenditure</b>	<b>792,798</b>	<b>410,930</b>

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



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	2023	2022
<b>Current Year Surplus/ (Deficit) Before Income Tax Adjustments</b>	56,344	29,519
<b>Current Year Surplus/(Deficit) Before Income Tax</b>	56,344	29,519
<b>Net Current Year Surplus After Income Tax</b>	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
<b>Total Cash and Cash Equivalents</b>	<b>445,535</b>	<b>362,438</b>

##### GST Receivable

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

#### Total Current Assets

463,677 366,326

#### Non-Current Assets

##### Term Deposits

Bendigo Bank Term Deposit	167,657	167,029
<b>Total Term Deposits</b>	<b>167,657</b>	<b>167,029</b>

##### Plant and Equipment and Vehicles

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

#### Total Non-Current Assets

169,697 170,429

#### Total Assets

633,374 536,755

### Liabilities

#### Current Liabilities

Accounts Payable	104,219	9,105
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##### Bank Overdraft

BankSA Credit Card #0207	3,518	3,329
<b>Total Bank Overdraft</b>	<b>3,518</b>	<b>3,329</b>

##### ATO Integrated Client Account

1,438 (120)

##### PAYG Withholdings Payable

- 4,356

##### Provisions

Provisions - Long Service Leave	11,553	7,875
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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
<b>Total Provisions</b>	<b>25,257</b>	<b>18,473</b>
<b>Employee Entitlements</b>		
Superannuation Payable	-	1,558
<b>Total Employee Entitlements</b>	<b>-</b>	<b>1,558</b>
<b>Total Current Liabilities</b>	<b>134,432</b>	<b>36,700</b>
Unspent Project Funds	9,626	82,280
Non-Current Liabilities	15,197	-
<b>Total Liabilities</b>	<b>159,255</b>	<b>118,980</b>
<b>Net Assets</b>	<b>474,119</b>	<b>417,775</b>
<b>Member's Funds</b>		
Current Year Earnings	56,344	29,519
<b>Capital Reserve</b>		
Retained Profits	417,775	388,255
<b>Total Capital Reserve</b>	<b>417,775</b>	<b>388,255</b>
<b>Total Member's Funds</b>	<b>474,119</b>	<b>417,775</b>

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.

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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.

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

### **Goods and Services Tax (GST)**

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

### **Financial Assets**

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

### **Accounts Payable and Other Payables**

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

### **Comparative Figures**

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

# Certificate By Members of the Board

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

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

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

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


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

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

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

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

Dated: **23 / 11/2023**





**Eyre Peninsula Local Government Association**

Annual Financial Statements

for the year ended 30 June 2023

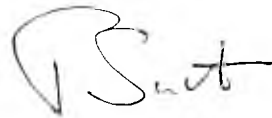
**CERTIFICATION OF AUDITOR INDEPENDENCE**

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

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



.....  
Dean Johnson  
President



.....  
Peter Scott  
Executive Officer

Date: 24/11/2023

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Dean Newbery  
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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Dean Newbery  
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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**