



2021/22

Annual Report

Renmark Paringa Council

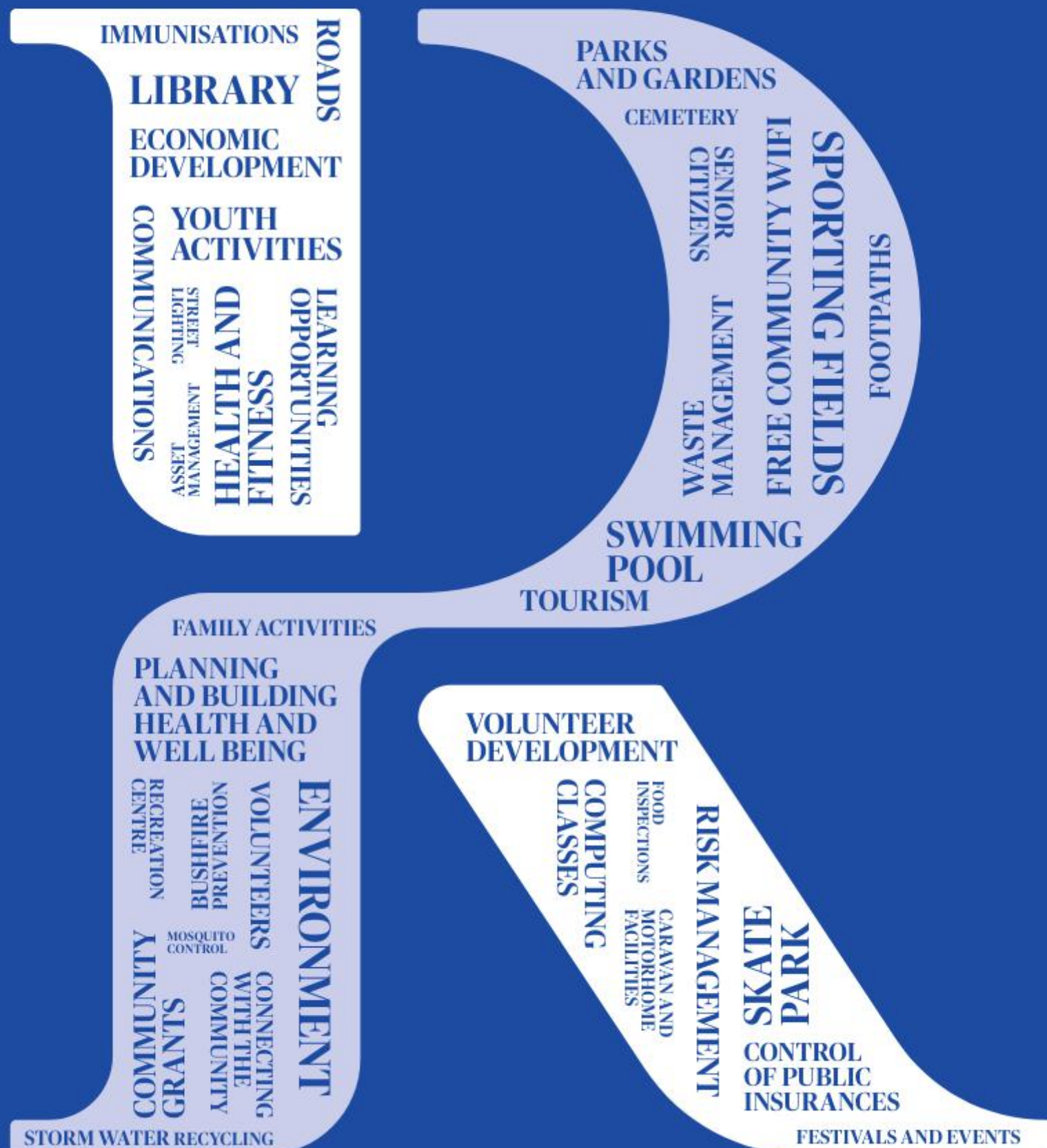
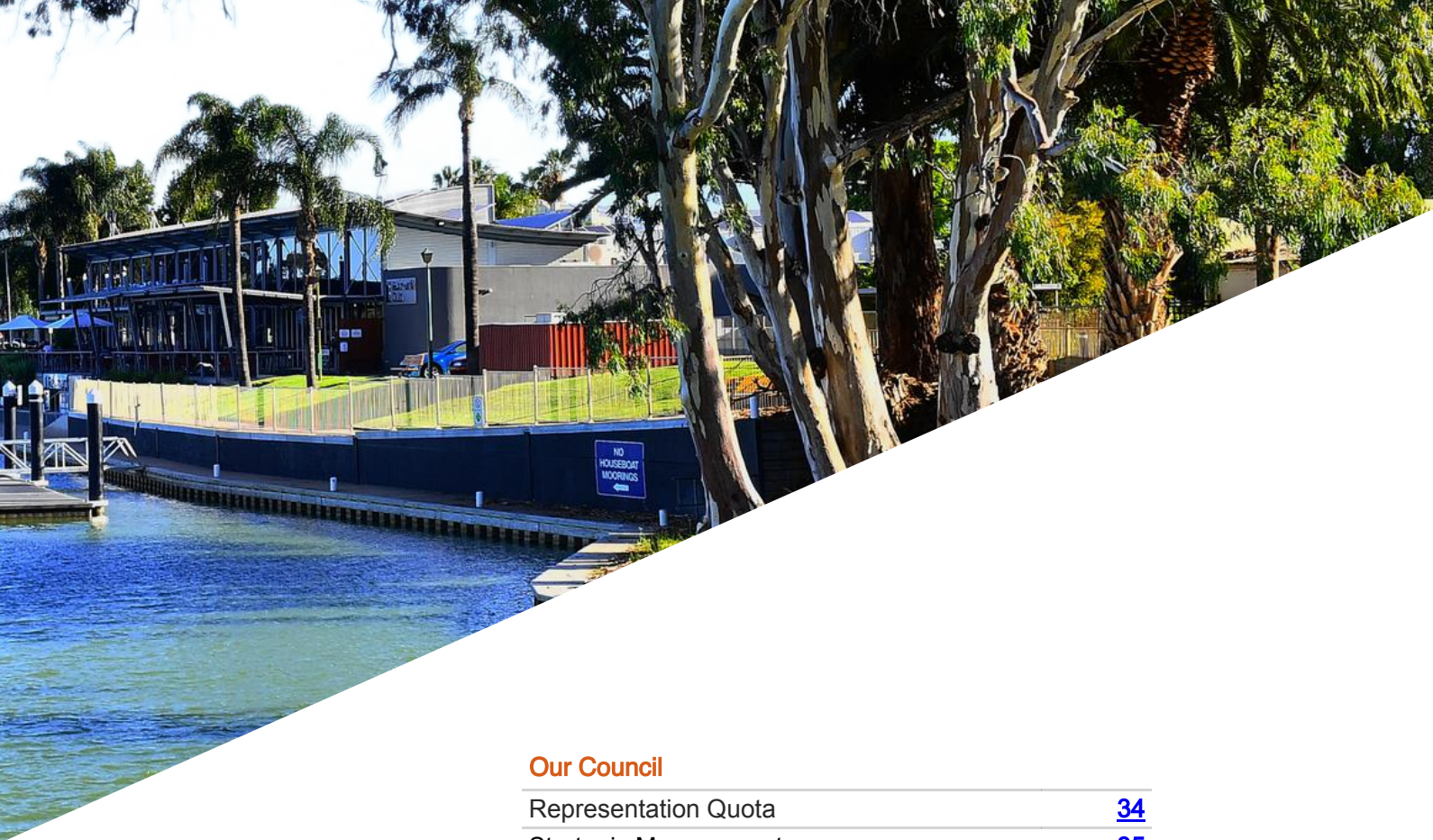




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Special thanks to valued community member Grant Schwartzkopff for supplying images.



Acknowledgment of Country

Council would like to acknowledge and pay its respects to the First Peoples of the River Murray and Mallee region who are the traditional custodians of this land. Council would also like to pay its respects to Elders past and present and recognise and respect their cultural heritage, beliefs and relationships with this land on which we meet.

Foreword from the CEO

A photograph of a boat on a river, with a blue overlay. The boat is a white and red tugboat or ferry, with a cabin and a mast. It is on a calm river, and the background shows a line of trees and a small building. The sky is blue with some clouds. The image is partially covered by a white diagonal shape on the left side.

Despite COVID-19 continuing to impact our lives, 2021/22 saw our local businesses and community become better accustomed to this new way of living, while ensuring the impact on our economy was minimised.

As a Council, we pushed ahead with numerous projects, which were either completed or nearing completion.

Jane Eliza Development

A major highlight for me in the 2021/22 was the Jane Eliza Project. The vision for the Jane Eliza Development project is to provide Renmark with long-term sustainable population, tourism and economic growth through a high-quality master planned community.

The Project will:

- Provide a high-quality mixed-use master planned estate
- Address current and medium-term housing supply constraints
- Support the long-term population and economic growth opportunities for Renmark including driving further demand from new residents to relocate to the region
- Deliver a superior level of amenity for the township and surrounding region including world-class public realm and diverse recreational attractors for both locals and tourists, and
- Place Council in a strong commercial position to further invest in the region's future growth.

In December 2021, Renmark Paringa Council commenced a national Expression of Interest process to secure a potential development partner to deliver the vision of the Jane Eliza Development. With Wel.Co being appointed as the preferred developer from that process, Council and Wel.Co will work together to refine the Jane Eliza Development masterplan, with further technical investigations, community engagement and relevant State Government approvals to be sought as part of the detailed planning of the site.

The Jane Eliza development will be the largest and most significant development in the history of the Riverland with an economic value from the land development project of over \$400m and a projected annual economic contribution of \$109m p.a. upon completion. The masterplan initiated by Council envisages approximately 780 residential allotments and a mixed-use marina precinct with approximately 100 boat moorings.



Chief Executive Officer, Tony Siviour

Alliance for Water Stewardship

2021/22 also saw our Council district recognised and celebrated in varied categories. The first being in water management with Renmark Paringa Council achieving a world first through attaining the Gold Alliance for Water Stewardship (AWS) Certification.

Renmark Paringa Council is the first local government in the world to be recognised for its leadership in sustainable water management through International Water Stewardship Standard (AWS Standard) certification. This project, which was supported by the Murraylands and Riverland Landscape Board and saw Renmark Paringa Council join a prestigious list of organisations that meet the global benchmark for sustainable water management, including multi-national technology company Apple, poultry producer Ingham's, and our close neighbour Renmark Irrigation Trust.

South Australia's Top Tourism Town

Our second award saw Renmark named South Australia's (SA) Top Tourism Town. We are extremely proud that Renmark has been acknowledged as SA's Top Tourism Town and recognise that the award represents the strong and innovative tourism collective which we have in our Council district. We are fortunate to have progressive local operators, a diverse range of experiences, a naturally stunning river environment and a structure that supports and promotes the visitor experience.

Award-winning Taylor Riverfront Precinct

Our newest community asset which has truly become the jewel in our crown is the Taylor Riverfront Precinct. In 2021/22 it won four distinguished awards:

The Australian Institute of Landscape Architects – Regional Achievement Award

Planning Institute of Australia – Award for Excellence, Mainstreets SA – Best Regional Mainstreet

Local Government Professionals, South Australia – Infrastructure award – high commendation

This has given us the motivation and desire to push ahead with implementing further stages of Renmark's Urban Design Framework, with stages 2 and 5 identified as the Framework's next priorities.

I am extremely encouraged by what the future holds for our wonderful Council district. As a Council, we're doing everything we can to attract and welcome new development, including continually improving the attractiveness and liveability of our area to support the skilled workforce required now and in the future.

As always, I would like to thank our Elected Members, Council staff and volunteers for their tireless work in bringing these projects to fruition and helping shape the future of Renmark Paringa.

Our Elected Members



Elected Member Information

Our Council meets on the fourth Tuesday of the month commencing at 7:00pm. All meetings are held in the Renmark Paringa Council Chambers.



**Elected Members
July 2021 - June 2022**



Neil Martinson
Mayor
mayor@renmarkparinga.sa.gov.au



Henry Du Rieu
Deputy Mayor
crdurieu@renmarkparinga.sa.gov.au



Peter Hunter
Councillor
crhunter@renmarkparinga.sa.gov.au



Maria Spano
Councillor
crspano@renmarkparinga.sa.gov.au



David Sims
Councillor
crsims@renmarkparinga.sa.gov.au



Allan Maddocks
Councillor
crmaddocks@renmarkparinga.sa.gov.au



Sim Singh-Malhi
Councillor
crsingh-malhi@renmarkparinga.sa.gov.au



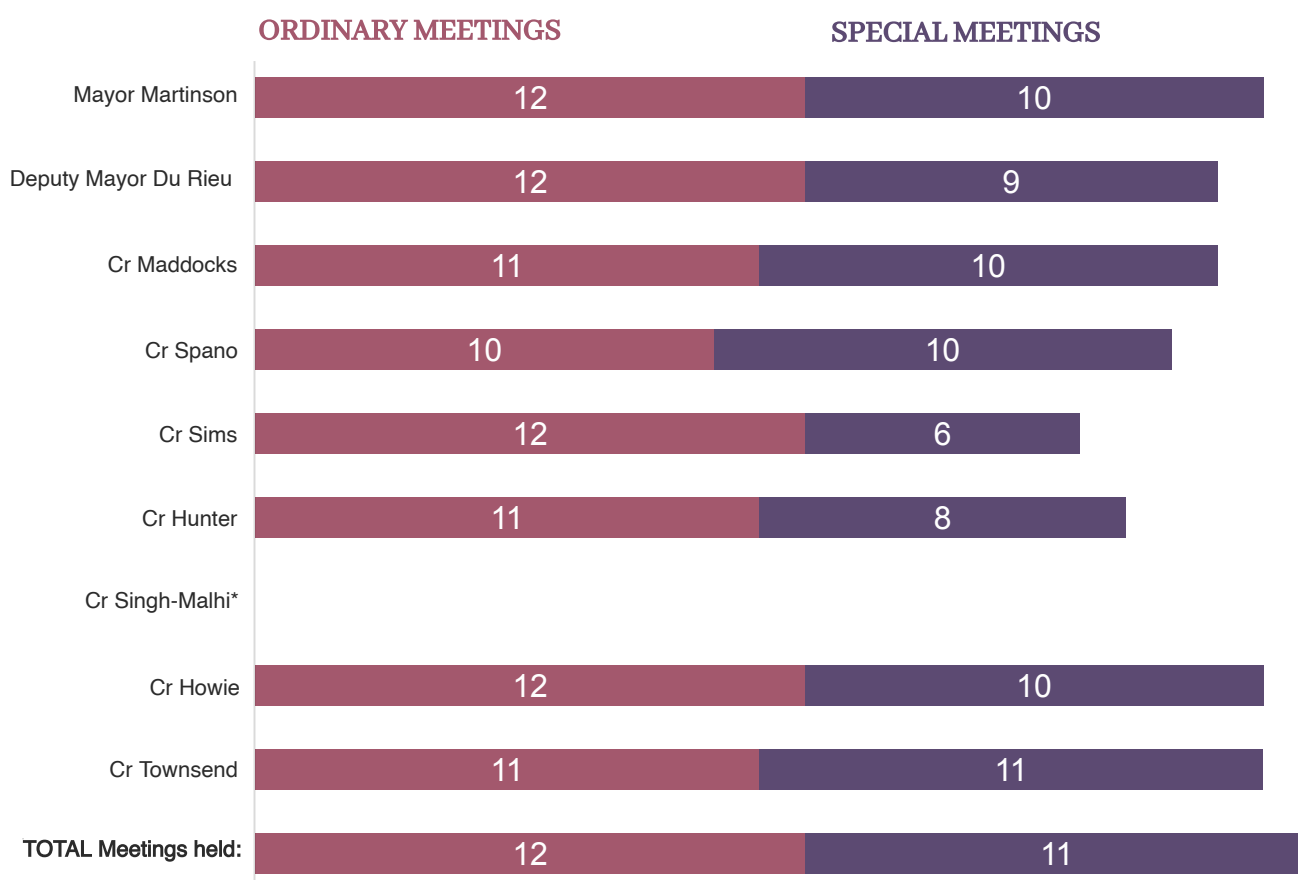
Margaret Howie
Councillor
crhowie@renmarkparinga.sa.gov.au



Ben Townsend
Councillor
crtownsend@renmarkparinga.sa.gov.au

Meeting Attendance

Schedule of attendance to Ordinary and Special Council Meetings 1 July 2021 to 30 June 2022.



* Cr Singh-Malhi was on extended leave of absence from Council since September 2020.

Cr Singh-Malhi resigned from Council 30 June 2022.

Committees

Decision Making Structure - Section 41 Committees

Audit and Risk Committee

Pursuant to Section 126 (1) of the Local Government Act, 1999. The functions of an audit committee include, but are not limited to the review of annual financial statements, strategic management plans or annual business plan, liaising with Council's auditor and reviewing internal controls.

Commencement of regulation 6 of the Local Government (Transitional Provisions) (Stage 2) Variation Regulation 2121, saw the Audit Committee update to the Audit and Risk Committee.

Committee membership: Tim Muhlhausler (Presiding Member/Chair), Cr Du Rieu, Cr Howie, Cr Hunter and Ex Officio Mayor Martinson.

Policy Review Committee

To review and recommend to Council Policy, Procedure, Codes of Practice, Guidelines and By Laws and to report to Council regarding the implementation requirements of the Local Government Act 1999.

Committee membership: Cr Howie (Chair), Mayor Martinson, Cr Maddocks, Cr Hunter, Cr Townsend and Cr Singh-Malhi.

Asset Committee

To review Council's asset portfolio with the aim to improve the strategic management of assets with a focus on Capital renewal as well as identifying opportunities to ensure an appropriate level of service is provided on behalf of the community.

Committee membership: Cr Hunter (Chair), Cr Du Rieu, Cr Spano, Cr Sims and Ex Officio Mayor Martinson.

Committees

Other Committees

Riverland Regional Assessment Panel

Pursuant to Section 84 of the Planning, Development and Infrastructure Act 2016. In accordance with the authority delegated to it by the Council assesses all development applications that are referred to it by an Authorised Council Officer.

One Elected Member from the G3 Riverland Councils is a member of this committee and this is on a rotational bases, with Renmark Paringa Council to represent 2022/23.

Building Fire Safety Committee (Regional)

Responsible, under Section 157 of the Planning, Development and Infrastructure Act 2016, for building fire safety matters.

Committee Membership



Neil Martinson
Mayor

Section 41 Committees

- Policy Review Committee
- Audit Committee
- Asset Committee

Other Committees/Boards

- Strategic Planning and Development Policy Committee
- Regional Development Australia Murraylands and Riverland Inc (Chair)
- Local Government Association of SA (member)
- Murraylands and Riverland Local Government Association (member)
- Riverland Local Government Forum
- Local Government Finance Authority
- Murray River Alliance SA group
- SA River Murray Sustainability (SARMS)
- Murray Darling Basin Authority Basin Community Committee Member
- Lyrup Village Progress Group
- Renmark Paringa Council Grants Assessment Panel
- Australia Day Awards Assessment Panel



Henry DuRieu
Deputy Mayor

Section 41 Committees

- Audit Committee
- Asset Committee

Other Committees/Boards

- Riverland Local Government Forum
- Strategic Planning and Development Policy Committee
- Renmark Paringa Community Museum
- Riverland Local Government Forum
- Murraylands and Riverland Local Government Association (member)
- Renmark Paringa Council Grants Assessment Panel
- Murray River Safety Advisory Committee



Allan Maddocks
Councillor

Section 41 Committees

- Policy Review Committee

Other Committees/Boards

- Strategic Planning and Development Policy Committee

Committee Membership



Maria Spano
Councillor

Section 41 Committees

- Asset Committee

Other Committees/Boards

- Strategic Planning and Development Policy Committee
- Renmark Paringa Health Advisory Council
- National Trust (Olivewood) Renmark Branch
- Lyrup Village Progress Group



David Sims
Councillor

Section 41 Committees

- Asset Committee

Other Committees/Boards

- Strategic Planning and Development Policy Committee
- Renmark High School Governing Council



Peter Hunter
Councillor

Section 41 Committees

- Policy Review Committee
- Audit Committee
- Asset Committee

Other Committees/Boards

- Renmark Paringa Council Grants Assessment Panel
- Strategic Planning and Development Policy Committee
- Murraylands and Riverland Local Government Association (member)
- Murray Darling Association Inc Region 5 Committee
- Renmark Irrigation Trust Environmental Watering Committee
- Friends of Riverland Parks - Paringa Paddocks Coordinator
- Member of Murray Darling Basin Authority SA Regional Community Consumer Forum
- Representative for Riverland Murraylands Coorong Local Health Network

Committee Membership



Sim Singh-Malhi
Councillor

Section 41 Committees

- Policy Review Committee

Other Committees/Boards

- Strategic Planning and Development Policy Committee



Margaret Howie
Councillor

Section 41 Committees

- Policy Review Committee
- Audit Committee

Other Committees/Boards

- Strategic Planning and Development Policy Committee
- Murray Darling Association Region 5
- Friends of the PS Industry
- Regional Development Australia Murraylands and Riverland Inc.



Ben Townsend
Councillor

Section 41 Committees

- Policy Review Committee

Other Committees/Boards

- Strategic Planning and Development Policy Committee.

Training and Development

Name	Date	Detail	Cost
Mayor N Martinson	13/10/21	2021 Mayor's Forum sessions	\$385 + accommodation
	29/03/22	Docs on Tap training by Harbour Software	No charge
	7-8/04/22	SA Local Govt. Association Conference and General Meeting	\$407 + accommodation
	28/06/22	Caretaker Session facilitated by Kelledy Jones Lawyers	No charge
Deputy Mayor H Du Rieu	29/10/21	SA Local Govt. Association Annual Conference & Annual General Meeting	\$671 + accommodation
	7-8/04/22	SA Local Govt. Association Conference and General Meeting	\$215 + accommodation
	19-22/6/22	National General Assembly of Local Government in Canberra	\$1,214 + flights, accommodation
	28/06/22	Caretaker Session facilitated by Kelledy Jones Lawyers	No charge
Cr Maddocks	15/1/22	Cyber Security online training 'Be Security Smart'	No charge
	29/3/22	Docs on Tap training by Harbour Software	No charge
	28/6/22	Caretaker Session facilitated by Kelledy Jones Lawyers	No charge
Cr Hunter	15/1/22	Cyber Security online training 'Be Security Smart'	No charge
	3/22	Disability Inclusion online training	No charge
	29/3/22	Docs on Tap training by Harbour Software	No charge
	28/6/22	Caretaker Session facilitated by Kelledy Jones Lawyers	No charge
Cr Howie	28/06/22	Caretaker Session facilitated by Kelledy Jones Lawyers	No charge
Cr Spano	15/1/22	Cyber Security online training 'Be Security Smart'	No charge
	28/06/22	Caretaker Session facilitated by Kelledy Jones Lawyers	No charge
Cr Townsend	29/3/22	Docs on Tap Ipad training by Harbour Software	No charge

Allowances

Elected members are paid an allowance for performing and discharging the functions and duties of their office in accordance with section 59 of the Local Government Act 1999.

In accordance with section 76 of the Act, the Remuneration Tribunal determines the annual allowance for elected members. The determination applies to all members of a Council in South Australia and is based on five council groupings. The Remuneration Tribunal has determined that the Renmark Paringa Council be allocated to Group 4.

Allowances determined by the Remuneration Tribunal are to be adjusted on the first, second and third anniversary of the relevant periodic election to reflect changes in the Consumer Price Index. Council's Elected Member Allowances and Support Policy sets out a comprehensive summary of the provisions of the Local Government Act 1999 and Regulations in respect to elected member allowances, expenses and provision of facilities, support and benefits. It also sets out the circumstances under which Council approves the reimbursement of additional expenses on a discretionary basis.

Mayor

\$42,281

Deputy Mayor

\$13,213

Councillors

\$10,570

Compliance Statement

Confidentiality Provisions Sections 90(2), 90A(4) and 91(7)

Meetings and Documents

It is a requirement of the Local Government Act 1999 (The Act), schedule 4, clause 1(ga) that Council include in the Annual Report, information in relation to any orders of the Council or Council committee where the public have been excluded from attendance in accordance with Section 90(2) of the Local Government Act 1999.

It is also a requirement of the Act, Council to include in the Annual Report, information in relation to any orders of the Council or Council committee that documents be kept on a confidential basis in accordance with Section 91(7) of the Local Government Act 1999.

During the year to 30 June 22 Council held twelve (12) ordinary meetings and eleven (11) special meetings.

Council used the provisions of Section 90(2) of the Local Government Act, 1999, on nineteen (19) separate occasions during the course of the Council meetings. Council met in confidence to discuss issues in relation to:

Section 90(3)(a) – 2 Items

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

Meeting	Date	Subject
Ordinary Council	24/08/21	Chief Executive Officer's Performance Review 20/21
Special Council	31/08/21	Chief Executive Officer's Employment Contract

Compliance Statement

Confidentiality Provisions Sections 90(2), 90A(4) and 91(7)

Section 90(3)(d)(i)(ii) – 7 Items

Commercial information of a confidential nature (not being a trade secret) the disclosure of which –

- (i) could reasonably be expected to prejudice the commercial position of the person who supplied the information, or to confer a commercial advantage on a third party.
- (ii) would, on balance, be contrary to the public interest.

Meeting	Date	Subject
Ordinary Council	23/11/21	Royal Flying Doctors Service Patient Transfer Facility
Ordinary Council	21/12/21	Renmark Town Centre Proposal
Briefing Session of Council	1/02/22	180 Murray Ave, Renmark update by Alinea
Ordinary Council	22/02/22	Jane Eliza Development Expressions of Interest Marina
Briefing Session of Council	20/04/22	Waste Management Contract Tender
Special Council	2/06/22	Waste Tender
Ordinary Council	28/06/22	Belgravia Management Agreement Extension – Recreation Centre & Swimming Pool

Section 90(3)(e) – 2 Items

Matters affecting the security of the council, members or employees of the council, or council property, or the safety of any person;

Meeting	Date	Subject
Ordinary Council	21/12/21	Chief Executive Officer's Contract
Ordinary Council	21/12/21	Staff Issues

Section 90(3)(h) – 2 Items

Legal Advice

Meeting	Date	Subject
Ordinary Council	27/07/21	Trans-Tasman Energy Group (TTEG) Pre-action response
Ordinary Council	28/09/21	Trans-Tasman Energy Group (TTEG) Next Stage

Compliance Statement

Confidentiality Provisions Sections 90(2), 90A(4) and 91(7)

Section 90(3)(b) – 6 Items

Information the disclosure of which

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

Meeting	Date	Subject
Special Council	3/08/21	Jane Eliza Transaction Strategy & Economic Impact Assessment
Ordinary Council	23/11/21	Renmark Wastewater Treatment Plant – Detailed Designs
Briefing Session of Council	23/11/21	180 Murray Ave, Renmark Update
Ordinary Council	23/11/21	Renmark Wharf Upgrade – Contract Appointment
Special Council	8/02/22	180 Murray Ave Expressions of Interest
Special Council	10/03/22	Jane Eliza Development – Expressions of Interest

Review of items discussed in confidence is undertaken on a regular basis, quarterly or as required and this process has seen 15 items released from confidentiality provisions over the course of the year.

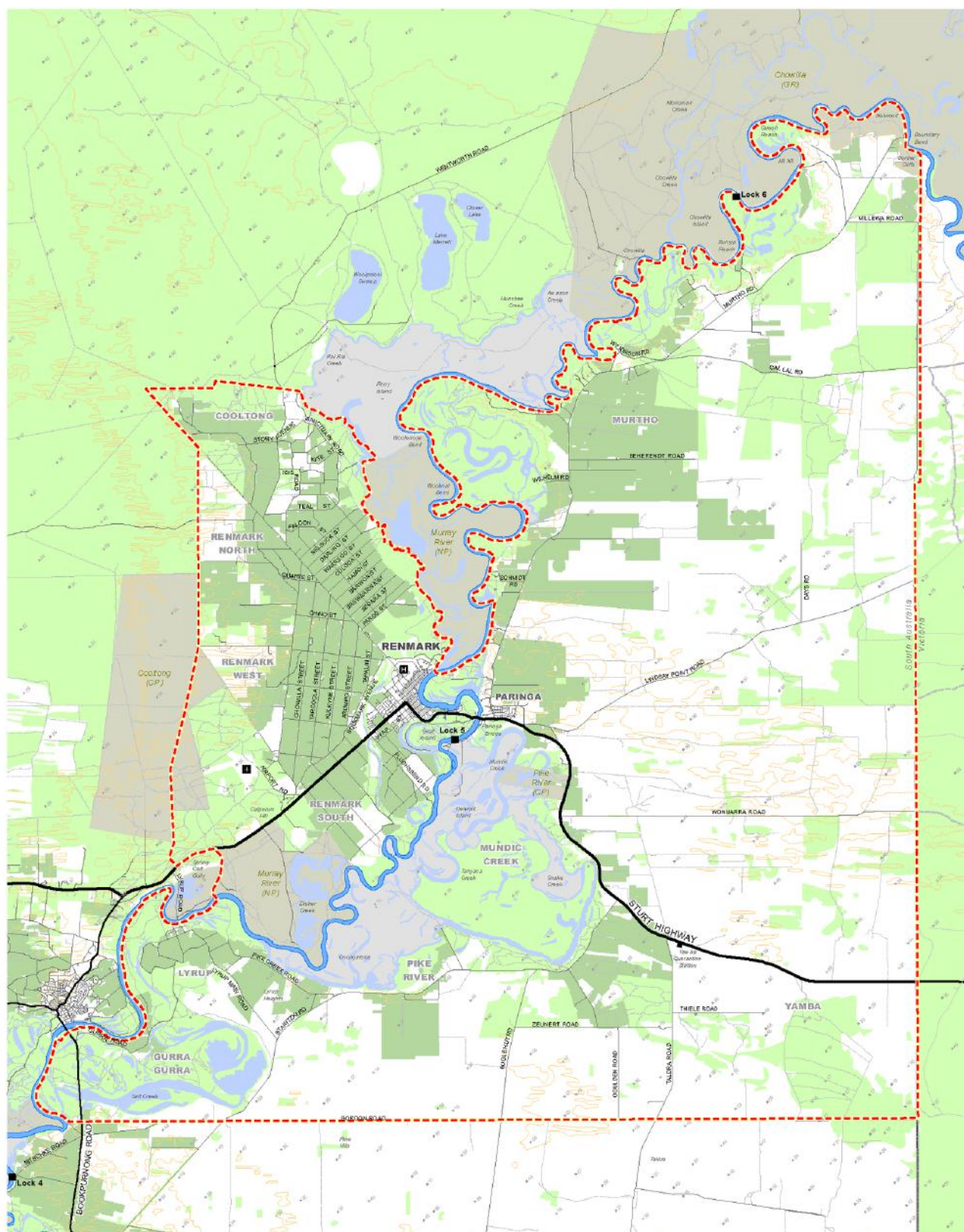
Confidential Motions

During the course of the financial year Council has made a total of 390 resolutions that were procedural and not procedural, these resolutions reflected the decisions made by Council. Council resolved to enter into confidence in 4.87% of instances.

Our Place

A photograph of a park with large trees, a path, and people walking, overlaid with a teal gradient. The image shows a paved path winding through a green park. On the left, there are large, leafy trees. On the right, there are tall palm trees. In the background, a body of water is visible. A person is walking on the path, and a child is riding a bicycle. The sky is blue with some clouds.

District Map

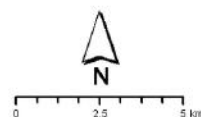


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2021-06/0
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Renmark Paringa Demographics



Council Facilities

Renmark Paringa Community and Civic Centre

61 Eighteenth Street, Renmark



Renmark Paringa Waste Transfer Station

750 Government Road, Renmark



Visitor Information Centre

84 Murray Avenue, Renmark



Renmark Airport

Airport Road, Renmark



Library

James Avenue, Renmark



Alan Coulter Recreation Centre & Renmark Swimming Centre

Fifteenth Street, Renmark



Our Significant Projects

Road Projects

Road Reseals

As part of the Annual Business Plan each year, there are roads within our district that require resealing. The roads that are renewed have been inspected and identified as needing works. As these works are required across the three Riverland Council's, the G3 Alliance joined together and procured these services on a multi-year contract to gain greater cost efficiencies. In 2021/22, Council resealed 3 kilometres of township and rural roads. These works were funded by the Roads to Recovery Program.



Government Road Strategic Freight Route

The works on Government Road continued through 2021/22 with Stage 3 and 4 commencing. Stage 3 is now practically complete joining with Stages 1 and 2, providing 6.1 kilometres of upgraded road from Airport Road. Unfortunately due to delays through the COVID-19 pandemic, the completion of Stage 4 has been forecasted for April 2023.



Condition Assessments & Asset Management

Council has been working to progress our maturity in Asset Management. This includes undertaking assessments to gather data on what the condition of certain assets are and provide programs to plan for the renewal of these assets at the correct time. Condition assessments traditionally occur on a four year cycle to facilitate continuous improvement on the information and knowledge of Council assets.

In 2021/22, Council undertook condition assessments on the roads in Renmark, Paringa and Lyrup and, completed the Community Wastewater Management System assessment which was undertaken in staged manner over the past four years. These assessments have provided valuable data and information that will assist in developing detailed capital renewal and upgrade programs for forecasting in the Infrastructure and Asset Management Plan.

Cemetery Upgrades:

In 2021/22, Lyrup and Renmark cemeteries received infrastructure upgrades in the form of fencing replacements, roadway realignment and overall aesthetic improvements.

Lyrup Cemetery

The upgrades to the Lyrup Cemetery originated from a Pitch In Project in 2019/20 and included an entire boundary fence replacement with the front facing fence installed to match the style of the Renmark and Paringa cemeteries. As this cemetery is surrounded by horticultural environment, the boundary fencing also included vermin proof mesh to restrict entry from rabbits and kangaroos. The other elements of these improvements included formalising the roadway and rows between headstones and installation of water supply through a rainwater tank. Council will continue to work with the Lyrup Progress Association to consider future improvements to this cemetery.



Renmark Cemetery

A portion of the Renmark Cemetery had an asbestos fence that was displaced and didn't provide secure perimeter fencing to neighbouring properties. The successful contractor, Riverland Rural Contractors undertook the removal of 285 metres of asbestos fence replaced with 1.8 metre tall Colourbond fencing and repainting the remaining fence to tie in. This small change to the Renmark Cemetery has provided an overall improvement to aesthetics and provides the appropriate boundary fencing and security to neighbours.

Paringa Beautification Project

Through Renmark Paringa Council's Annual Business Plan and Budget, the Paringa Beautification Project sets to beautify the main street area of Paringa. The project is a multi-year project that aims to:

Stage 1

- Develop a detailed plan through consultation with the community in the 2021/22 Financial Year (continued into 2022/23).

Stage 2

- Develop detailed designs for the priority areas identified through community consultation and works carried out in the 2022/23 (within the allocated budget of \$100,000).

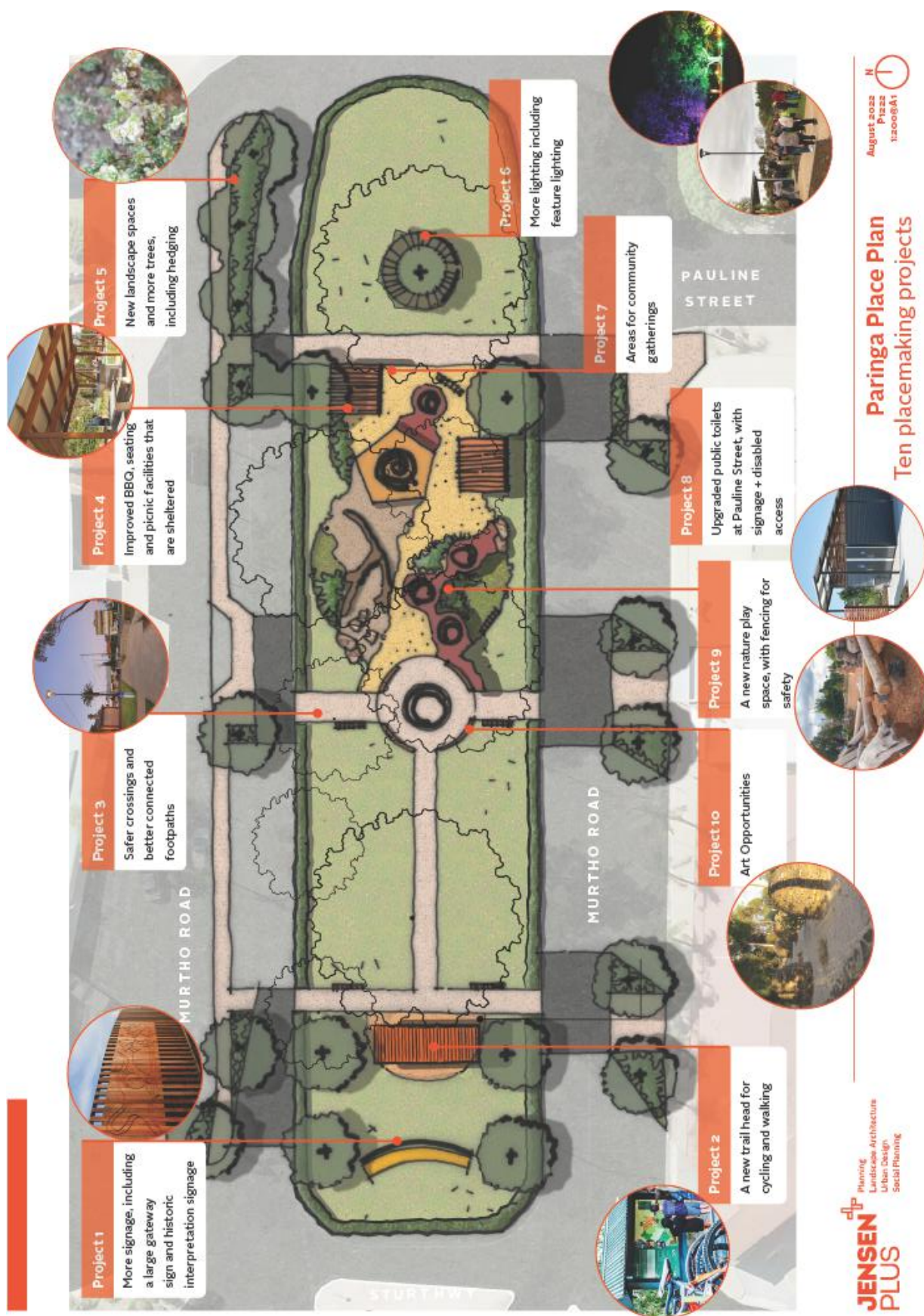
Stage 1 of the project has included a two-part consultation process. Council consulted with businesses/community in April to review the Paringa main street area for upgrades, new additions/alterations etc to beautify the area. This involved a survey being created to enable community to provide their feedback and ideas about the proposed beautification of the area. A total of 75 responses detailing a wide variety of thoughts, ideas, suggestions and priority areas were received in this initial consultation and survey. Results of this survey indicated that priority areas the community felt strongly about included:

- Play area/space/nature play/playground – update/new.
- More picnic tables and chairs/seating (with shading).
- Toilet upgrade (incl better signage).
- New plants/flowers/colour/landscaping.
- Tidy up/new/demolish Petrol Station (note - this site is not under the care and control of Council).
- Usable community space in main street eg for events, markets, somewhere for community to gather.
- More shade/trees in town.
- BBQs.

Council's project consultants Jensen Plus, who have extensive experience with our Council and the community, collated the responses provided and created a 'Paringa Place Plan'.

Council has endorsed the Paringa Place Plan and the construction of a new nature play space in 2022/23. This project has been expanded to include allocating the Phase 3 Extension funds from the Local Roads and Community Infrastructure Program (subject to the project meeting funding requirements) which become available for expending from 1 July 2023. This funding will achieve many of the ranked priorities within the place plan. The Paringa Place Plan will proceed into detailed designs for majority of the priorities and construction drawings for the nature play to be constructed in 2022/23.

Paringa Beautification Project





Our Council

Representation Quota

Council's Elector Representation Quota

Council has no wards and members are elected by the eligible electors in the total area of the Council.

The Council's elector representation quota is as follows

Council	Number of Electors	Number of Elected Members	Electors per Elected Member
Renmark Paringa	6937	8+ Mayor	770

Council	Number of Electors	Number of Elected Members	Electors per Elected Member
Berri Barmera	7541	8 + Mayor	837
Loxton Waikerie	8408	10 + Mayor	764

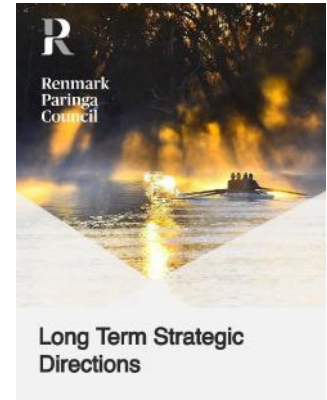
Strategic Management

In January 2020, Council endorsed a new Strategic Framework. Within this framework came the review of the the 2016-2020 Community Plan which expired at the end of 2020. The new Strategic Framework included provision for the Long Term Strategic Directions, Community Plan 2021-2030 and Corporate Plan 2021-2024.

Long Term Strategic Directions

The role of the Long Term Strategic Directions is to provide an outline of the emerging trends that are likely to influence our community. It offers an indication of what the future may look like and what the evolving challenges and opportunities may be.

The Long Term Strategic Directions are not a strategic plan. They do however provide the foundation on which the Renmark Paringa Council Community Plan 2020-2030 is built upon. The Long Term Strategic Directions outlines the big picture challenges and opportunities that our community will likely encounter. The Community Plan 2020-2030 uses this context to define a clear vision and goals for what we want to achieve on behalf of our community in response to the challenges and opportunities.



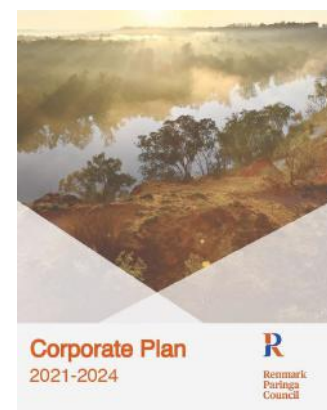
Community Plan 2021-2030

Renmark Paringa Council's Community Plan for 2021-2030 is our overarching Strategic Plan which charts our desired future for the coming decade. The role of our Community Plan 2021-2030 is to present our community vision and also our aligned strategic outcomes. Our Community Plan 2021-2030 forms part of the 'strategic management plans' under Section 122 of the Local Government Act 1999. Whilst our Community Plan only legally needs to have a lifespan of four years, it is supported by our Long Term Financial Plan and Infrastructure and Asset Management Plan, both of which legally need to have a lifespan of ten years.



Corporate Plan 2021-2024

Renmark Paringa Council's Corporate Plan for 2021-2024 is our medium term plan for what Council will achieve on behalf of the community over the coming few budget cycles. It takes the Strategic Outcomes and Goals that are established within the Community Plan 2021-2030 and breaks them down into staged priorities. The intent is that these staged priorities will then cascade into and form the basis of each Annual Business Plan and Budget cycle.



Community Development

Community Development is a process where community members are supported by agencies to identify and take collective action on issues which are important to them. Community Development empowers community members and creates stronger and more connected communities. At Renmark Paringa Council our Community Development team works with community for the community. Council delivers programs and services in collaboration with external stakeholders to ensure that our community enjoys a vibrant and inclusive lifestyle for all ages.

School Holiday Program

School holiday activities in person continued to be held, in line with COVID-19 restrictions, which gradually allowed more children to be able to attend and participate. Interest and attendance at the library activities has dramatically increased with more session times being introduced to keep up with the demand and interest. The school holiday program booklet continues to be developed and shared throughout the community and is used to share information with families about various activities and events that are run throughout school holiday periods by Council, local organisations or businesses and community groups.

Feedback Received Via Council's Facebook Page:

Thank you once again! We are so lucky to have such a fabulous library team!

Thank you ladies! As always another fabulous activity!!

Thank you to the council and particularly the library staff for your coordination and enthusiasm for these events. We are very lucky that you do this for us all.

Renmark High School Leadership Day

SRC (Student Representative Council) students from Renmark High School visited the Council Chambers for a leadership workshop with the Community Development team. Mayor Martinson and Tim Pfeiffer (Director of Corporate and Community Services) commenced the workshop by speaking to the students about what makes a good leader in your community and organisation. Following this, the Community Development team led the group through the World Cafe concept to assist them with planning their aims and objectives for 2022. Students moved around the room, mixing with others and discussing various ideas that they would like to see eventuate at Renmark High School. After thoughtful consideration, their project ideas were reduced to four different ideas, which the students spent time further planning of how they will action their ideas.



Community Development

Renmark High School Reconciliation Plan Launch

A Reconciliation Action Plan (RAP) is a formal statement of commitment to promoting reconciliation between the wider Australian community and Aboriginal and Torres Strait Islander peoples. A RAP demonstrates to the community that a school or early learning service is forward thinking about reconciliation and committed to making positive change. The Community Development team has been actively involved in Renmark High School's (RHS) RAP committee over the past 12+ months. Time spent with the group has shown a strong and authentic leadership demonstrated from the RAP committee and this plan comes from a place of passion and dedication. This is a plan that is meaningful and committed in its intent. It was very pleasing to see the school's RAP officially launched on 1 June at a school assembly. Council will endeavour to keep our commitment to this plan and that is to share the fantastic work that Renmark High School are doing in this space to the wider community.

National Volunteer Week And Recognition Celebration

During National Volunteers Week 2022 Council recognised and celebrated all of the volunteers in the Renmark, Paringa and Lyrup communities at a morning tea and held a presentation to nominees in Council's volunteer recognition program and Council volunteers. Council values and appreciates our two volunteers who assist with duties at the Library and Visitor Information Centre. Craig Poulton, Library Volunteer and Lesley Baldock, Visitor Information Centre Volunteer were recognised for their voluntary contribution to Council and the community. Council's National Volunteer Week Recognition Program recognises individuals that have made a significant contribution to their sporting club, service club or community group and / or given an outstanding service over a number of years and Club events or projects for organising a significant event or project. The following community members and group who were nominated as a part of this program and recognised at the presentation were:

- Karen Frahn, Paringa Football Netball Club
- Tony (Charge) Richards, Riverland Dinghy Club
- Riverland Dinghy Club – 2021 Championship Series
- Allan Langley, Friends of the P.S. Industry
- Beryl Jungfer, Friends of the P.S. Industry
- Denise Bihun, Friends of the P.S. Industry
- Mark Hazelwood, Friends of the P.S. Industry
- Rob Knight, Friends of the P.S. Industry
- Sandra Daniel, Friends of the P.S. Industry



Community Grants

Community Grants Program And Youth Grants

After an extensive review of the Community Grants Policy, the 21/22 round of Community Grants Program was opened to community organisations. The Grants Assessment Panel supported applications totaling \$17,020 to 7 community groups.

Community group	Activity	Funding approved
Renmark Bowling Club	Extension of kitchen bench to give volunteers a larger kitchen sink for washing large commercial pots and pans.	\$1,750
Renmark Paringa Pistol and Shooting Club	Purchase and construction of new steel targets to expand shooting competitions.	\$1,670
Renmark P's & Q's	Record the history of the Renmark Patchwork & Quilters by writing & publishing a book.	\$2,275
Riverland Christmas Appeal	Support less fortunate community members with a food hamper and toys for the Christmas season.	\$2,000
Vitor Renmark Amateur Swimming Club	Covers and shelving for newly acquired diving blocks to ensure they are stored securely so not to be damaged so the club gets maximum years use from them.	\$1,325
Riverland Youth Theatre	School holiday activities and workshops for primary and secondary school aged children.	\$4,000
Pacific Islands Council of South Australia	Riverland Pasifika Sports Carnival Monday 4 October	\$4,000

Community Grants

The following youth of the Renmark Paringa area have been successful in receiving grant funding to assist them with their participation representing the Riverland region or South Australia at a variety of events:

Name of youth/group	Activity/Location/Dates	Funding approved
Amy Logos, Gemma Brooks, Ingrid Hendry, Joanne Wood, Teagan Holmes	Girl Guides State Camp, Camp Kedron, Barmera	\$100 per participant
Angus Leesue, Harry Leesue, Jake Saegenschnitter	SAPSASA Cricket, Adelaide	\$100 per participant
Harry Leesue	SAPSASA Football, Adelaide	\$100
Harry Leesue	SAPSASA Softball, Adelaide	\$100
Hayden Johns, Seth Johns	SAPSASA Football assistant coaches	\$100 per participant
Kierra Schumann	SA Volleyball Academy Talent Development Squad, Adelaide	\$100
Lachlan Keynes	U16 National Junior Basketball Championships, Perth WA	\$200
Molly Petersen	U15 Girls Football Championships, Albury NSW	\$200

Event Sponsorship Funding

Council supported seven Event Sponsorship Funding applications, totalling nearly \$35,000 on the recommendation of the Grants Assessment Panel with funds assisting organisers in the successful delivery of events in the Renmark Paringa District. This financial support was crucial in the return of community events, ensuring all Covid compliance measures were met and encouraging event organisers to maintain engagement and momentum with their event offerings.

Name of Event	Cash Grant Amount	In-Kind Grant Amount	Total Grant Amount
Renmark Tintra Tennis Club	\$0	\$900	\$900
Riverland Dinghy Club	\$3,030	\$1,970	\$5,000
Lions Club International District	\$3,000	\$0	<i>Event cancelled</i>
Renmark Rowing Club Inc	\$2,000	\$3,000	\$5,000
Renmark Rose Festival Inc*	\$0	\$4,000	\$4,000
Renmark Rocks On Inc	\$3,756	\$1,244	<i>Amended amount \$1,979.50</i>
Swimming SA	\$10,000	\$5,000	\$15,000

* this is in addition to the \$5,000 community donation provided by Council.

Awards and Recognition

Recognition of New Citizens

During 2021/22, 35 people became Australian Citizens in the Renmark Paringa Council area. Citizenship ceremonies for these community members were officiated by Mayor Neil Martinson at both Australia Day and at the Civic Centre throughout the year. Becoming an Australian Citizen is a significant step for people and Council is privileged to be a part of the ceremonies.



Australia Day

The 2022 celebration was again successfully held at the Renmark Club with close to 130 people attending (numbers were limited due to COVID restrictions). The official program included a Citizenship Ceremony with three people taking the pledge to become Australian Citizens, musical entertainment by Tony Guster, Ian Tolley OAM delivering the Australia Day message and award winners (Citizen of the Year and Community Event of the Year) being presented with their certificates by Mayor Neil Martinson.



Awards and Recognition

Citizen of the Year was presented to **Lorna Taylor**. Lorna has been a regular volunteer in the Renmark and Paringa communities her entire life. She has been described as a true community citizen – someone who contributes many hours of work behind the scenes to many committees and community groups including the Renmark Annual Show, Renmark Junior Primary School committee, Renmark Rose Festival amongst others. Lorna is a dedicated community member, that person who will always just ‘get in and do it’. She is the first person to put her hand up to help.

Community Event of the Year was presented to **Renmark Rocks On**. The event has been held annually for the past 9 years, with the 10th year celebrated in March 2022. Since the early inception the event has grown in participants both local and visitors and has increased the number of events held over its duration. The event has had many additions over the years including local dance groups showcasing their talent at the markets, addition of a farewell breakfast on Sunday, extra bands, outgrowing event premises and moving to the Renmark Function Centre to accommodate over 300 dancers and the market day has grown significantly.



Communication and Consultation



Renmark Paringa Council Facebook

5,006 likes

Discover Renmark Paringa
Facebook

5,591 likes



RPC Instagram followers

1,000

Discover Renmark Paringa
Instagram followers

1,172



eNewsletter
subscribers

1,425



Number of Public
Consultations

8

Library

The Renmark Paringa Public Library plays a vital role as a community hub and a central place for knowledge sharing. With a diverse collection and an extensive calendar of engaging programs, there are a variety of opportunities for lifelong learning, social inclusion, personal development and digital literacy.

Resources

A diverse collection of 19,000 items support literacy, reading for pleasure, local history and lifelong learning. Collection development is a priority to ensure the community needs are fulfilled and this year 2,200 new items enhanced the collection, along with 2 extensive digital databases offering eBooks, audiobooks and eMagazines. Digital resources and online loans continue to grow in popularity with digital loans reaching 11,834 and representing 20% of total loans.

South Australian Libraries collectively deliver the innovative 'One Card Network' which provides access to millions of items, online resources and digital collections. Over 13,000 items were transited to and from Renmark Library via the 'One Card Network' in the past year highlighting the value of the network for both customers and the collections.

The library continues to play a critical role in providing free and equitable access to technology services, equipment and software, including user assistance. Free 24/7 Wi-Fi is available with extensive download allocations each day. 2,154 bookings were received for accessing internet enabled public computers and 1,317 desk queries were taken for digital help concerning scanning, emails, personal devices, program applications and government services.

70,604
total loans



13,000
total reservations



32,061
visits



Library

Programs and Events

A diverse range of programs offer opportunities for all ages to encourage lifelong learning, literacy development, wellbeing, connections and digital inclusion. A total of 443 program sessions were delivered with an attendance of 3,440.

Early literacy programs provide inviting spaces for children to enjoy literacy-rich and creative experiences in an interactive and safe environment. Early literacy programs include Storytime, Summer Reading Club, writing workshops, Book Week and School Holiday events. 152 children/youth programs were held with 2,698 attending.

The summer reading club is a great initiative to encourage children to read for enjoyment during the school holidays and proved popular this year with 127 children participating and reading an amazing total of 1,049 books.

Adult programs included Reading Groups, Author Events, U3A Programs, Study Hub and Digital Literacy Training.

The State Government tied a 'one-off' \$1M grant to formal adult digital literacy programs delivered in SA public libraries for 2021/2022. During the period of the grant Renmark library staff delivered over 200 one-on-one 'being digital' sessions in 106 hours. Feedback from the community was positive with customers particularly grateful for the assistance given in obtaining COVID-19 digital vaccination certificates.

Literary events throughout the year offered opportunities to meet and listen to local and bestselling authors and connect with the community. Featured events included author Sue Williams in partnership with the Reading in the Mallee Research project and John Weeks presenting his photo biographical book "Living without Fingerprints – a point in time."

A partnership with the Murray River Study Hub provided an opportunity to accommodate a temporary base with onsite assistance for student advisors and support further education opportunities for the community within the library.



Feedback Received:

Just a fantastic haven,
with friendly helpful
Librarians. A library for
ALL ages of the
community.

How lucky is the
Renmark community to
have such a great
library and so, so clever
and creative librarians.

My girls love their library craft
session.

Visitor Information Centre

The Renmark Paringa district continues to set a strong benchmark for visitor servicing, tourism and events across both the Riverland and the State with strong visitor numbers through the Visitor Information Centre, continued product and experience development by local operators and the return and growth local events.

The highlight of the 2021/22 year was Renmark's acknowledgement as **South Australia's Top Tourism Town for 2022!**

Renmark was announced as South Australia's winner by Her Excellency the Honourable Frances Adamson AC, Governor of South Australia at a reception at Government House in May.

Representatives of the 20 finalist towns were in attendance, with Wallaroo and Quorn also being recognised in their categories.

The Top Tourism Town awards recognise towns that offer amazing visitor experiences and are committed to working collectively to increase visitation to their region. Council together with tourism operators and businesses were extremely proud that Renmark has been acknowledged as SA's Top Tourism Town, an award that recognises and represents the strong and innovative tourism collective in our district. The awards submission included a town introduction and detailed editorial article, a promotional media clip, hero images, a four day visitor itinerary and was supported by online visitor reviews. Judges recognised the time and effort that went into the application and were extremely complimentary of Renmark's entry.

Renmark will represent South Australia at the national Top Tourism Town awards in September in Canberra, creating an opportunity to showcase Renmark's offering on the national stage.

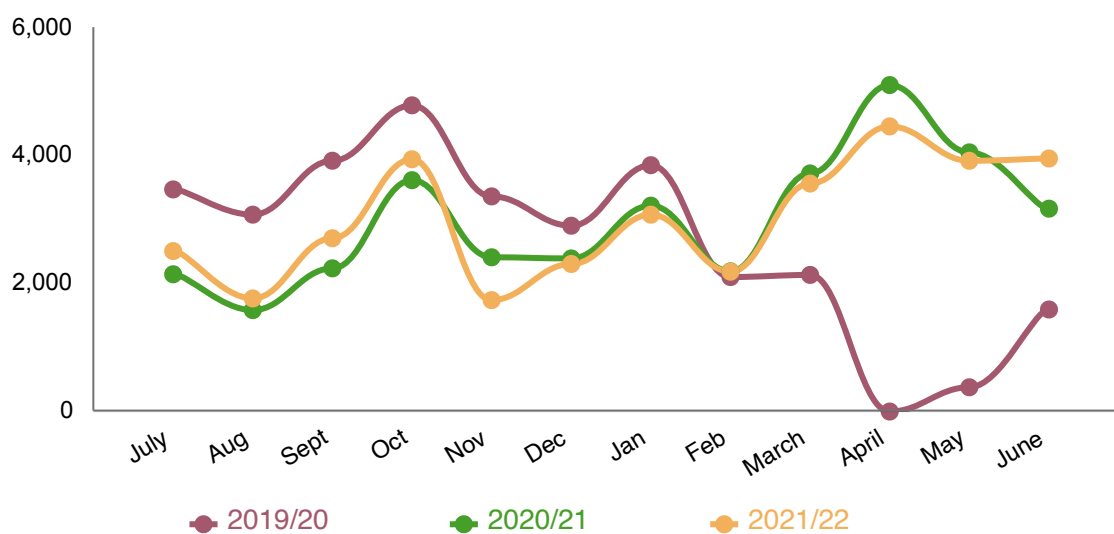


Visitor Information Centre

Visitation Trends

The Visitor Centre continues to experience solid visitation, despite the challenges of the last two year and ongoing interstate border closures. Intrastate travellers led the way for the first half of the year, though the site has experienced a strong resurgence of independent travellers from interstate who have the time and means to take in a range of experiences and leave a solid economic footprint in our town. Visitors are constantly surprised by the depth and variety of experiences on offer in our district and beauty of our towns, riverfront and region.

Monthly Visitation Trends



Year	Visitors
2019/2020	31624*
2020/2021	35889*
2021/2022	35908*

* Covid-19 resulted in non-essential travel and interstate border restrictions being declared intermittently during the visitation recording periods (commencing March 2020). This has resulted in a significant reduction in travel and visitation to the Renmark Paringa district and Visitor Centre. The recovery has been led from intrastate travel prior to borders being reopened permanently from November 2021. Average annual visitation prior to Covid-19 exceeded 40,000 visitors per annum.

Council Events

Renmark's Christmas On The Murray Festival

Renmark's Christmas on the Murray Festival was delivered successfully in 2021. Due to the event being cancelled in 2019 (due to extreme weather) and 2020 (due to COVID-19), for the 2021 event Council developed Renmark's Christmas on the Murray Festival. It included a wide variety of activities and events and the purchase and installation of various Christmas decorations. 33 events were held throughout the month that included 16 events run by Council, 13 events run in partnership (Council and partner) and 4 events run by individual organisations. There was 100% success in delivering these events – all events were held with no cancellation or postponement required. This was a fantastic outcome for the community with over 4,500 people attending events and activities to celebrate Christmas including a Teddy Bear's Picnic, Twilight Christmas Markets, Outdoor Cinema, Peter Combe Live in Concert, late night Christmas shopping, Carols in the Garden, Family Fun Day at Renmark Swimming Centre and School Holiday Program activities. The feedback received via a survey that was conducted was overall positive.

New Christmas infrastructure was also purchased and installed in the townships of Renmark and Paringa to decorate the areas during the festive season.

In May 2022, Council endorsed funding the Festival for a further three years.

Illuminate Adelaide 'In Depth'

The Renmark Riverfront was the featured site for Illuminate Adelaide's In Depth installation that ran throughout June 2022. The site was visually transformed to host the incredible largescale, multi-sensory sound, light and projection experience over the Murray River with the Ngurunderi dreaming story of the Murray River brought to life by internationally known Australian artist Craig Walsh and narrated by local, Shane Karpany.

Council's Events Team facilitated the activations throughout the In Depth installation, with the return of the Renmark Riverfront Markets and amusement rides over the June Long Weekend. Local food trucks were onsite for the event each Friday and Saturday night of the month and local producer tours were held with Parker's Cod Farm, The Kumquaterly and Half Barrel Honey.

In Depth concluded with a finale event, Winter Glow Lantern Festival. The evening was extremely successful, with over 1,700 people attending the event. The event saw over 420 lanterns decorated in the creative hub and there was an array of activities for people to get involved with; including fire performers. Preliminary attendance figures for the installation are approximately 10,000 people, which is a fantastic feat considering the crisp winter nights in the region.



Economic Development

Council is committed to the delivery of economic development outcomes to support the growth of a strong and sustainable economy into the future. Key economic development focus areas during 2021/22 included:

- Business engagement and support;
- Attraction of new businesses and investment;
- Commercial revitalisation and expansion;
- Housing affordability and availability
- Residential and visitor spend economy;
- Residential land expansion incentives; and
- Population analysis.

In terms of commercial and business investment, the Council area continued to diversify and expand with a range of major projects within the public and private sector. Highlights of major projects at design or construct stage include:

- Jane Eliza Development;
- Renmark Urban Design Framework;
- Government Road strategic freight route upgrade;
- Royal Flying Doctors Service (RFDS) patient transfer building at Renmark Airport;
- Major redevelopment and refurbishment at the Renmark Hotel Motel;
- Warehouse and almond grading facility at Almondco Australia Ltd;
- Completion of St Francis of Assisi Catholic secondary school;
- Renmark Allied Health Centre, childcare facilities and NDIS accommodation; and
- Renmark Village Retail renewal project.



Business needs for Renmark town centre

Council implemented a bench marking exercise in 2021/22 to determine the business needs of small businesses within the Renmark Town Centre. This initiative was led by Council, David West of Premier Retail Marketing and Jensen Plus, as part of the revitalising of the Renmark town centre streetscape. The business needs survey focused on four main themes:

- Governance;
- Marketing and promotion;
- Streetscape and urban design; and
- Business mix development.

The results of the survey were published in a Retail Report Card to provide guidance on short and long term strategies, and roles and responsibilities of Council, businesses, property owners and leasing agents to achieve a vibrant and successful business community. A business breakfast workshop was held by Council to present the Retail Report Card and streetscape concept plans to the Renmark town centre business community.



Jane Eliza Development

The Jane Eliza Development project represents the single largest parcel of land for residential and mixed-use development in the Riverland region. It offers the most prominent expansion of Renmark since the original Jane Eliza Estate was developed and expected to provide Renmark with long-term sustainable population, tourism and economic growth through a high-quality master planned community.



RESIDENTIAL

- 55.9 hectares of residential allotments



MARINA

- 6.7 hectare marina waterbody to accommodate 100 houseboat berths and 30 small recreational craft berths



MARINE INDUSTRY

- 6.7 hectare marina waterbody to accommodate 103 houseboat berths and 330 small recreational craft berths



GENERAL

- 22.4 hectares of reserves and green open space
- 19.1 hectares of roads and accessways



COMMERCIAL/MIXED USE

- 2,000sqm of commercial office space
- 800sqm of food and beverage outlets
- 5000sqm of event space
- 4,500sqm of personal recreation and commercial storage units

In September 2021 Council approached the market through a nation-wide Expression of Interest process, followed by a request for detailed proposal to secure a development partner to deliver the vision of the Jane Eliza Development. This competitive and robust process led by Council with support from commercial advisors, Alinea Group and Norman Waterhouse Lawyers was successful in appointing Wel.Co as the preferred developer.

Council and Wel.Co will work together in 2022/23 to refine the Jane Eliza Development masterplan, with further technical investigations, community engagement and relevant State Government approvals to be sought as part of the detailed planning of the site.

Environmental Sustainability

Alliance for Water Stewardship

In January 2022, Renmark Paringa Council became the first local government in the world to be recognised for its leadership in sustainable water management through International Water Stewardship Standard certification.

The International Water Stewardship Standard (also known as the Alliance for WaterStewardship (AWS) Standard) is a globally applicable framework that drives, recognises and rewards sustainable water management practices. The Standard is intended to drive social, environmental and economic benefits at the scale of a catchment. The AWS Standard engages water users in understanding and addressing shared catchment water challenges as well as site water risks and opportunities, requiring users to address these challenges in a way that progressively moves them to best practices in terms of five outcomes: (1) good water governance; (2) sustainable water balance; (3) good water quality status; (4) important water-related areas; and (5) safe water, sanitation and hygiene for all.

Over the course of many years, Council has been committed to the use of treated wastewater for municipal irrigation, reducing the volume of catchment water used, water-use efficiency and supporting the rehabilitation of local floodplains and wetlands. Council has therefore been very active in the water stewardship space without being formally recognised for it until now. The certification process also recognised Council's leading role in advancing water stewardship, not just in its own operations, but more broadly amongst water users in the community.

This project, which was supported by the Murraylands and Riverland Landscape Board, sees Renmark Paringa Council join a prestigious list of organisations that meet the global benchmark for sustainable water management, including multi-national technology company Apple, poultry producer Ingham's, and the neighbouring Renmark Irrigation Trust.

Renmark Paringa Council would like to thank the Renmark Irrigation Trust who donated their intellectual property, time and staff knowledge in order to achieve this outcome.



Certification in a water-stewardship system

**Renmark
Paringa
Council**

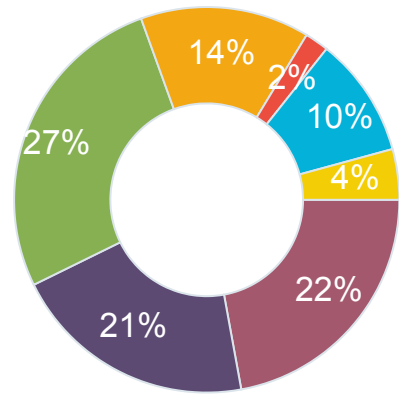
Water Stewardship Plan

Waste Transfer Station

Renmark Waste Transfer Station (RWTS) provides the community a facility that encourages the separation of materials to reduce the amount of waste to landfill.

The RWTS works with the community to provide assistance on the importance of waste separation to achieve an optimal level of waste diversion. In the 2021/22 financial year, 57% of customers entering the Waste Transfer Station disposed of materials that are diverted from landfill;

Mixed Waste Small	903 customers
Mixed Waste Large	841 customers
Green Waste	1091 customers
Steel/Metal	580 customers
Concrete	82 customers
Mattress/Bases	411 customers
E-Waste	173 customers
Tyre	53 customers
Gas Bottles	10 customers



5,028
containers collected
over 10 DrumMuster
collection days



506
hard waste tickets
were issued, 317
people utilising the
program

Planning and Building

Renmark Paringa Council was involved in one of the biggest modernisations of development legislation and assessment processes in 20 years, with all South Australian Councils transitioning to the Plan SA Online Development Application System.

The online system has become a central source to access all information relating to Planning, Building and Development. The platform also enables all development applications to be lodged, tracked and assessed by relevant authorities electronically.

The Planning, Development and Infrastructure Act was introduced, replacing the Development Act. The implementation of the Planning and Design Code was fundamental in the new system which replaced all council development plans to become the single source of planning policy for assessing development applications across the state.

The digital format of the Code enables community members and prospective developers to access property zoning and policy information with ease.

Building activity across our region continued to be steady throughout the 2021-2022 period receiving 259 development application to assess, with 225 applications approved, estimating a total approved development cost of \$34.9 million.

Due to the strong desirability of residing in the Renmark Paringa area and with the assistance of the Federal Government housing funding grants, Council approved 44 applications for new dwellings to be constructed.

Type of Development	2021/22	2020/21
Dwellings - new, additions	44	63
Domestic structures - sheds, verandahs	116	112
Land divisions	22	18
Commercial / Industrial / Horticulture	43	68
Total	225	261

Total development
investment of

\$34.9m

44

applications for new
dwellings



Environmental Health Services

Public and environmental health services play a daily and often unseen role to protect, maintain and promote community wellbeing. Council continued to provide a broad range of public and environmental health services including the following key areas:

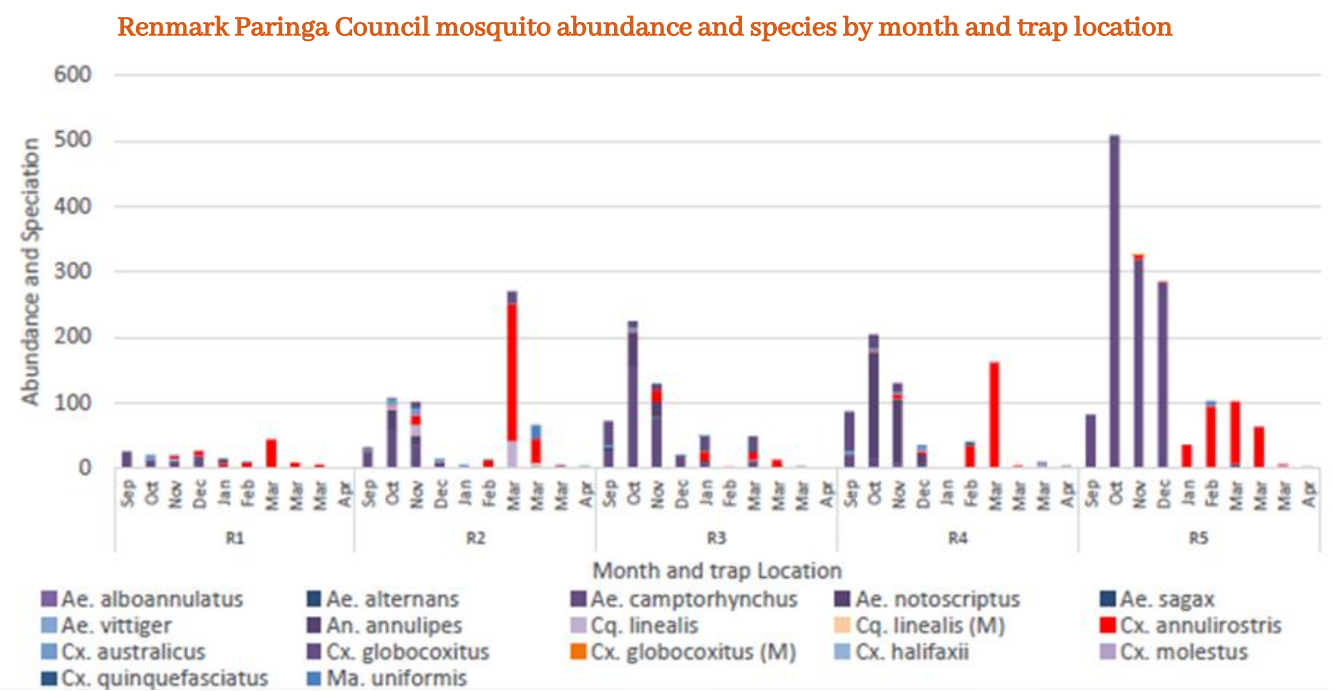
Mosquito Management Program

Council’s mosquito management program operates between September and April annually and is equally funded by Council and SA Health. The program was initially developed based on a low risk season for mosquito abundance and the low potential for mosquito-borne disease transmission. The risk was increased to medium in February 2022 as a result of heavy rainfall in SA and a high numbers of the vector mosquito *Culex annulirostris* in traps around SA. The risk was further increased to high risk in March 2022 due to the Japanese Encephalitis virus detection in pigs and in humans in SA and interstate.

Mosquito surveillance activities included trapping once per month between September 2021 and February 2022 at five fixed locations. In response to the heightened risk level, trapping frequency was increased during March and April 2022. The abundance of trapped mosquitoes peaked in October 2021 which was attributed to wet and warm weather conditions.

All known larvae sites were inspected and treated when required with target specific applications. New sites were identified and monitoring during the season for larvae breeding activity. These sites were digitally mapped to enhance Council’s information management of larvae breeding activity and prepare for future medium to high risk seasons.

Graph source – SA Health South Australian Arbovirus and Mosquito Monitoring and Control Annual Report: 2021-2022



Source – SA Health South Australian Arbovirus and Mosquito Monitoring and Control Annual Report 2021-2022

Environmental Health Services

Immunisation Services

A total of six visits to two high schools were made for the school immunisation program. A total of 180 students were vaccinated for Meningococcal ACWY, Meningococcal B, Human Papillomavirus, and Diphtheria, Tetanus and Pertussis.

Council provided monthly community immunisation clinics at the Civic Centre for children four years and under. 11 clinics were held, with the July 2021 clinic cancelled due to COVID. 147 people attended the community immunisations clinic. These clinics also provided a service for high school students who missed a vaccine during the school immunisation program.



Food Safety

186 food businesses are registered with Council.

Routine food inspections are undertaken to ensure appropriate food safety standards were met. Staff worked with new food businesses to guide and assist with the construction and fit out of their premises.

Free online food handler training available through Council's website was a popular education tool with food handlers, setting a good standard for food safety skills and knowledge. Council will continue to provide this training opportunity.



Wastewater systems and management

Council is the responsible authority to approve the installation or alteration of domestic and small commercial wastewater systems, which includes sanitary plumbing, septic tanks and onsite effluent disposal. During the financial year Council assessed and approved a total of 68 wastewater applications. Complaints and reports received regarding defective or non-compliant wastewater systems are investigated to ensure the safe disposal and reuse of effluent.

Septic tank pump outs continued to occur to remove the build-up of sludge from entering the town effluent system. At the time of the pump out an inspection report is completed for the property owner that identifies the condition of the tank, presence of foreign materials (i.e., wipes, fats and oils) and any remedial work required.



Regulatory Services

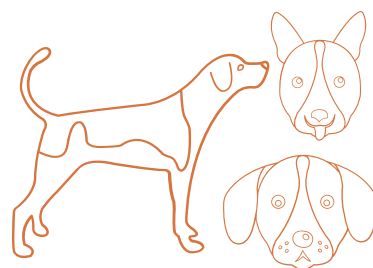
Animal Management

Council continues to enforce good dog management with a successful year in 2021/22 with an increase in dog registrations and a reduction in dog attacks. Council uses funds received through dog registrations to facilitate the administration of animal management.

Total expiations issued	57
Official barking dog complaints	17
Official wandering dog complaints	13
Total number of dogs impounded	43
Total dogs impounded and returned to owner	32
Reported dog harassment on human	6
Reported dog attack on human	3
Reported dog harassment on animal	3
Reported dog attack on animal	2
Number of active dog management officers	2
Number of cat complaints	9

2,073

dog registrations
were received in
2021/22



Local Nuisance and Litter Control

Another role of the Regulatory Services team is to implement The Local Nuisance and Litter Control Act. In 2021/22, Council officers issued 1 expiation under this legislation.

Governance and Compliance

Registers and Codes

Section 131 (2) Local Government Act 1999

Pursuant to Section 131 (2) of the Local Government Act 1999 the following information is provided in compliance with the Act.

Mandatory Registers

By Law Register

Community Land Management Plan

Fees and Charges Register

Register of Allowances and Benefits (Elected Members)

Register of Community Land

Register of Interests (Council members)

Register of Interests (Council officers)

Register of Public Roads

Register of Salaries and Wages

Additional Registers

Assessment Record

Approval Register

Asset Register

Certificate of Title Register

Common Seal Register

Confidential Minute Register

Matters Lying on the Table Register

Governance and Compliance

Statutory Policies

Access to Council Meetings, Committees and Council Documents

Caretaker Policy

Code of Conduct - Council Members Policy

Code of Conduct - Employees Policy

Complaints Handling Procedure Under Council Members' Code of Conduct

Elected Member - Allowances and Support Policy

Elected Member - Training and Development Policy

Internal Review Of Council Decisions Procedure and Policy

Land and Asset Disposal Policy

Order Making Policy

Procurement Policy

Prudential Management Policy

Public Consultation Policy

Public Interest Disclosure Policy & Procedure

Requests for Service Policy

Road and Public Place Naming Policy

Supplementary Election Policy

Council Policies

Alternative Effluent Disposal Policy

Annual Staff & Elected Member Function Policy

Asset Recognition and Accounting

Australia Day Awards Policy

Cemetery Policy

Circus Siting Policy

Citizenship Ceremonies Dress Code

Code of Practice for Meeting Procedures

Community Grants Policy

Complaints relating to Employee Code of Conduct & Behaviour Policy

Correspondence - Community Members Policy

Council Buildings Hire/Use Policy

Council Emblem Policy

Council IT and Communications Security Policy

Council Meetings - Elected Member Reports Policy

Council Meetings - Late Agenda Items Policy

Council Meetings - Protocols Policy

Council Meetings - Questions from the Gallery Policy

Credit Card Use Policy

Delegations Policy

Discharge of Trade Waste to Council's CWMS Policy

Display Material Policy

Elected Member - Service Recognition Policy

Elected Members iPad

Emergency Management Policy

Enforcement Policy

Governance and Compliance

Council Policies

Entertainment and Hospitality Policy

External Organisations Representation Policy

Finger Point Sign Policy

Flag Flying - Community and Civic Centre Policy

Flammable Undergrowth Policy

Food Business Inspection Fees Policy

Fraud and Corruption Prevention Policy

Hardship Policy for Residential Customers of Minor and Intermediate Water Retailers

Heavy Vehicle Policy

Information Bay - Business Advertising Signage Policy

Internal Financial Controls Policy

Media Statements Policy

Memorial Policy

Mobile Food Vending Policy

Motor Vehicle Fringe Benefits Tax Policy

Motor Vehicle Policy

Payment of fines and Remissions Policy

Policy Framework

Privacy Policy

Private Jetties & Pontoons Policy

Property Numbering Policy

Provision of Council Resources to support the Emergency Services in Emergency Policy

Rate Rebate Policy

Rates Hardship Policy

Records Management Policy

Risk Framework Policy and Framework

Roadside Waste Management

Social Media Policy

Staff Service Awards

Sundry Debt Recovery Policy

Treasury Management Policy

Tree Management Policy

Unreasonable Complaints Policy

Unsolicited Proposals Policy

Volunteer Code of Conduct

Volunteer Policy

Governance and Compliance

Delegations Register

Acts of Parliament, Local Government Act 1999 Councils have a range of powers and functions to perform which are conferred under a number of different Acts of Parliament, including the Local Government Act 1999, allowing decisions to be made by the staff who carry out day to day operations. Section 44 (6a) of the Act states that Council may at any time, and must within 12 months after the conclusion of each periodic election, review the delegations for the time being in force under this section, the last review of all delegations was adopted by Council 22 February 2022.

The delegations register is able to be accessed via Council's [website](#):

Section 44 of the Local Government Act 1999 allows a Council to delegate many of its decision making powers and functions under these Acts. The primary purpose of delegating powers and functions is to facilitate an efficient and effective organisation by allowing decisions to be made by the staff who carry out day to day operations.

Governance and Compliance

Community Land Management Plan

The Renmark Paringa Council has the following Community Land Management Plans:

Major Parks/Reserves
Minor Parks/Reserves
Sport Recreation Facilities
Cemeteries
Other Community Land

External Auditor

Council is required under Section 128 of the Local Government Act 1999 to appoint a suitably qualified person as its external auditor. The external auditor reports to Council on the General Purpose and Special Purpose Financial Report prepared annually in accordance with the Act.

The external auditor is also required to report to Council on particular matters arising from the audit. (Section 129 of the Local Government Act 1999). The external auditor must specifically identify in the report any irregularity in the Council's accounting practices or the management of the Council's financial affairs identified by the external auditor during the course of an audit.

Following a competitive tendering process, Council appointed the firm Bentleys Business Advisors as Council's external Auditors for a five (5) year term from the 2020/21 financial year to the 2024/25 financial year.

Pursuant to Section 128 (9) of the Local Government Act 1999, Council must include in its annual report details of the remuneration paid to its external auditor for work performed during the review year.

In compliance with Section 128(9), Council advises:

The sum of \$17,290 (Exc. GST) is the remuneration payable for the annual audit of the council's financial statements.

In compliance with Section 131(1a), Council advises:

The sum of \$107,074 (Exc. GST) is the amount of legal costs incurred by the council in the relevant financial year.

Governance and Compliance

Gifts and Benefits

Elected Member gifts and benefits received from 1 July 2021 to 30 June 2022.

Date	Elected Member	Organisation	Nature of gift/benefit	Estimated retail value
26/10/21	Mayor Martinson	Pacific Islands Council of SA	Illalangi handpicked – wine & nibbles gift basket	\$85
10/12/21	Mayor Martinson	Kingston Estate Wines	Wine	\$405

Employees gifts and benefits received from 1 July 2021 to 30 June 2022.

Date	Employee	Organisation	Nature of gift/benefit	Estimated retail value
12/08/21	Tony Siviour	Riverland Field Days	4 entry tickets	\$60
6/12/21	Tarik Wolf	Scherer's Earthmovers	Gift basket	\$80
22/02/22	Stephanie Brookes, Emma Warner, Ashleigh Baker	Chaffey Theatre - Country Arts SA	3 entry tickets to a performance by Australian Dance Theatre	\$105
22/05/22	Dara Frankel, Vicki Dunhill, Ruth Sutton	Chaffey Theatre - Country Arts SA	3 entry tickers to a performance by Adelaide Dance Company	\$294

For further details, Council records all gifts and benefits valued over \$50 received in its Gifts & Benefits registers, see attached link to Council's website to view the Elected Members Gifts and Benefits register and [Employees Gifts and Benefits register](#).

Governance and Compliance

Credit card expenditure

Total amount of expenditure incurred using credit cards provided by the council for use by members or employees of the council from 1 July 2021 to 30 June 2022. Please note that credit cards are issued to the Executive Team and the Mayor to allow for operational expenses when purchase orders are not applicable.

Employee	Amount
Mayor	\$923.26
Chief Executive Officer	\$4,469.26
Director Corporate and Community Services	\$7,744.52
Director Infrastructure and Environmental Services	\$11,934.85

Interstate and International travel

A summary of the details (including the cost) of any interstate and international travel (excluding prescribed interstate travel) undertaken by employees of the Council from 1 July 2021 to 30 June 2022.

Name	Date	Detail	Cost
Chief Executive Officer	19-23/6/22	National General Assembly of Local Government in Canberra	\$1,214 + flights \$866.50 + accommodation \$807.50.

Governance and Compliance

Freedom of Information

Where possible we provide information to residents/ ratepayers without referral to the provisions of the Freedom of Information Act 1991. Where information is requested under the Freedom of Information Act 1991 a request form (provided for in the Act) must be completed and forwarded with the required application fee (unless an exemption is granted).

We respond to applications as soon as possible within the statutory 30 days of receipt of a request and application fee or proof of exemption. Council received **five** FOI applications during the reporting period, all with full release.

In accordance with section 38(1) of the Freedom of Information Act 1991, a person who is aggrieved by a determination made by the council is entitled to an internal review of the determination. Council received no requests for internal review in this reporting period.

All Freedom of Information applications and inquiries should be addressed to Council's FOI Officers, Ashleigh Baker and Vicki Dunhill.

Internal review of Council actions

Council received one Section 270 application for an Internal Review of a Council Decision in relation to Councils fees and charges, the decision was upheld.

Our Staff



Senior Staff

As of 30 June 2022, our Executive Leadership Team consisted of three members:

- **Chief Executive Officer**, Tony Siviour
- **Director Corporate and Community Services**, Tim Pfeiffer
- **Director Infrastructure and Environmental Services**, Stephen Whitehead

Allowances and benefits are made available to three senior executive officers as part of salary packages, they are as follows;

Chief Executive Officer

- Reimbursement of professional fees,
- Mobile telephone and costs of reasonable private calls,
- Provision of a laptop,
- Motor vehicle allowance,
- Salary: \$ 211,942.

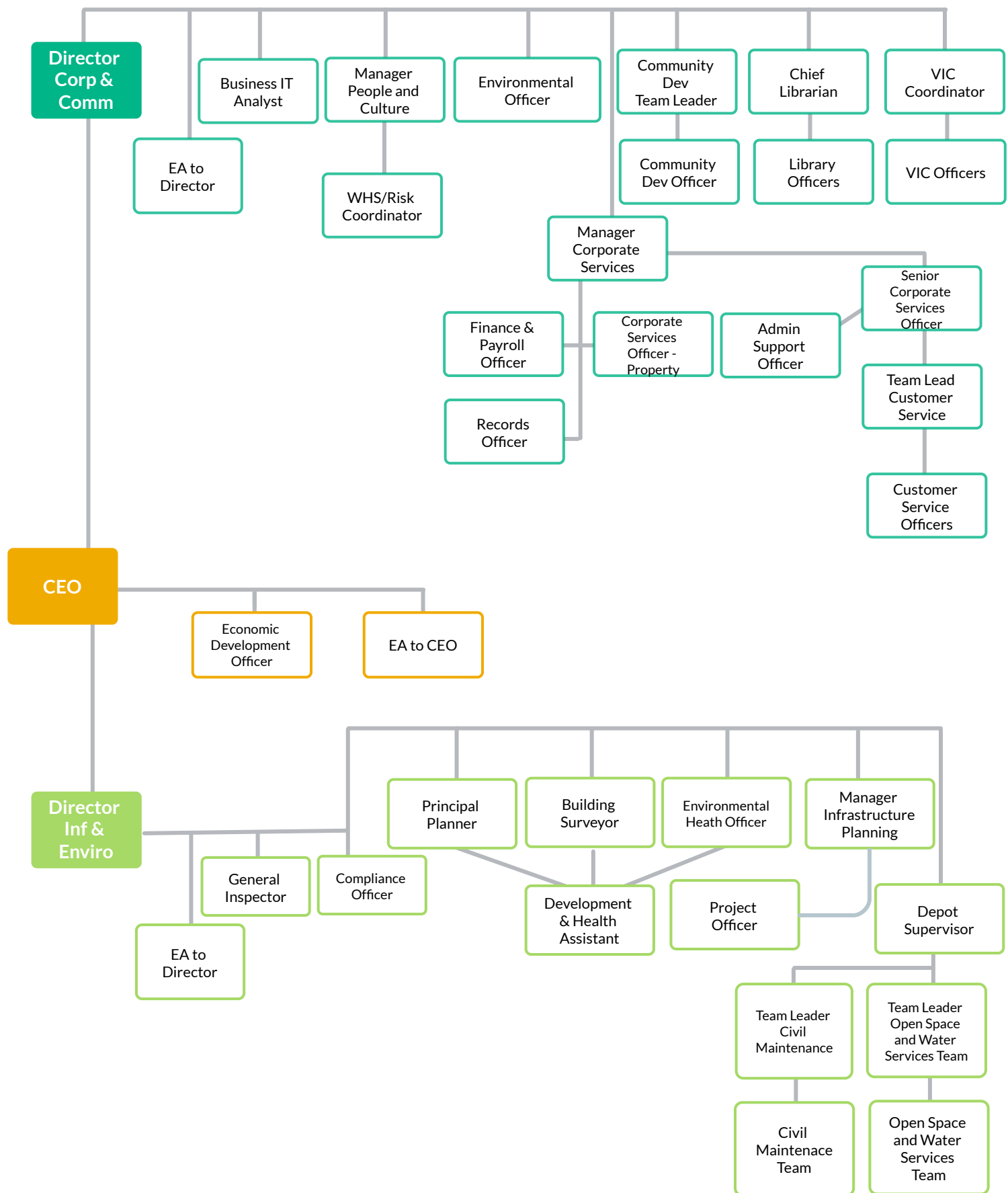
Director Corporate and Community Services

- Membership fees and subscriptions as approved by the Chief Executive Officer,
- Mobile telephone and costs of reasonable private calls,
- Provision of a laptop,
- Private use of motor vehicle within South Australia and the Sunraysia region of Victoria,
- Salary: \$139,656 .

Director Infrastructure and Environmental Services

- Membership fees and subscriptions as approved by the Chief Executive Officer,
- Mobile telephone and costs of reasonable private calls,
- Provision of a laptop,
- Motor vehicle allowance,
- Salary: \$156,000.

Organisational Structure



Human Resources and Work Health Safety

Our People and Culture team deliver best practice human resource and risk services, training and development, safety initiatives and implement service improvement and cultural initiatives that connects to Renmark Paringa's current community plan.

Through 2021/2022 Renmark Paringa Council teamed up with Mental Health First Aid Partners for the second year in a row to offer Accredited Mental Health First Aid Training to all staff. Renmark Paringa Council now have 70% of staff fully accredited in Mental Health First Aid. We have also partnered with MHFA Partners allowing them to offer training to other councils, businesses and not for profit organisations within the region. Council has found the Mental Health First Aid Program to be of true benefit to all staff, particularly during a worldwide pandemic.

Council welcomed two new employees as trainees Jorja Henwood and Corey Munn; both commenced their traineeships with Council. Jorja will complete a Certificate III in Business Administration and Corey Certificate III in Horticulture.

Council Workforce as at 30 June 2022

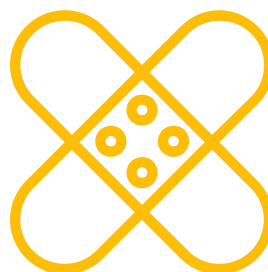
Permanent	45
Casuals	8
Fixed Term/Temporary	7
Total Employment	60

Council continued to offer flexible working arrangements with 5% of staff taking advantage of the work life balance opportunity and approximately 70% of staff continue to work under a 'Rostered Day Off' system.



70

Hazard and near miss reports recorded.



0

Lost time injuries recorded

Near misses are defined as an incident that occurs but doesn't lead to injury, illness, or damage. These incidents are recorded and then investigated as to what caused the near miss and controls are put in place, this minimising future injury, illness or damage. What has been most rewarding for Renmark Paringa Council is that **zero** lost time injuries were recorded for 1 July 2021 - 30 June 2022.



Our Financials

Rates

Rates are a tax levied on properties according to their capital value which are determined by the Valuer General. In 2021/22, Renmark Paringa Council generated \$7,438,952 of 'General Rate Revenue'. This rate revenue equated to 43.8% of Renmark Paringa Councils operating income.

Council has the option of adopting one of three valuation methodologies to assess the properties in its area for rating purposes:

- **Capital Value** - the value of the land and all improvements on the land.
- **Site Value** - the value of the land and any improvements which predominantly affect the amenity of use of the land, such as drainage works, but excluding the value of buildings and other improvements.
- **Annual Value** - a valuation of the rental potential of the property.

Council continues to use Capital Value as the basis for valuing land within the Council area. The Council considers that this method of valuing land provides the fairest method of distributing the rate burden across all ratepayers on the following basis:

- The equity principle of taxation requires that taxpayers of greater wealth pay more tax than those of lesser wealth.
- Property value is a relatively good indicator of wealth and capital value, which closely approximates the market value of a property and provides the best indicator of overall property value.

	Capital Value 2021/22	% Total Capital Value	General Rates Raised 2021/22	% Total General Rates
Residential	\$1,000,335,963	57.97 %	\$3,858,615.05	51.87%
Commercial (Shop)	\$47,292,134	2.74%	\$301,153.15	4.05%
Commercial (Offices)	\$5,068,044	0.29%	\$34,207.75	0.46%
Commercial (Other)	\$53,008,951	3.07%	\$297,848.85	4.00%
Industrial (Light)	\$3,509,937	0.20%	\$24,076.10	0.32%
Industrial (Other)	\$36,149,579	2.10%	\$207,783.50	2.79%
Primary Production	\$535,088,504	31.01%	\$2,294,188.50	30.84%
Vacant Land	\$33,701,018	1.95%	\$363,546.00	4.89%
Other	\$11,602,825	0.67%	\$57,533.00	0.78%
Total	\$1,725,756,955	100%	\$7,438,951.90	100%

Rate Rebates

In 2021-22 Renmark Paringa Council granted discretionary rate rebates to 203 properties totalling \$127,821 and granted mandatory rate rebates to 32 properties totalling \$49,031.

Our Performance

Renmark Paringa Council is reporting an operating deficit of \$793,000 which is \$849,000 below the forecasted \$1,642,000 deficit in Council's Long Term Financial Plan (LTFP).

The main impacts on Council's performance against the LTFP are increases in grant income and also increases in user charges from greater local tourism. Cost savings were made in reduced employee costs, contract services, and interest costs. Whilst a reduction in employee costs and contract services may be seen favourably, it is not aspirational for Council to continue looking for cost savings in this area as it signifies a decrease service delivery.

Council is required to report on defined Key Performance Indicators (KPI's) which measure the impact of the Council's financial performance and position on its long term sustainability. Council's LTFP establishes the target for the particular year, combined with target ranges adopted by Council.

Operating Result

The operating result shows the financial performance of Council by looking at total income less expenses. This result is better than the LTFP target for 2021/22.

Year	2021/22 LTFP Target	2021/22 Result
Result	(\$1,642,000)	(\$793,000)
Status		✓

Operating Surplus Ratio

The Operating Surplus ratio expresses the projected Operating Result as a percentage of general rate revenue. The Operating Surplus Ratio target is a surplus position between 0% and 5%.

Year	2021/22 LTFP Target	2021/22 Result
Result	(15%)	(4.8%)
Status		✓

Our Performance

Net Financial Liabilities Ratio

The net financial liabilities ratio expresses the projected net financial liabilities as a percentage of total operating revenue for each year. Council has set a target range of between –50% and 50%.

Year	2021/22 LTFP Target	2021/22 Result
Result	36%	(20%)
Status		✓

Asset Sustainability Ratio

This ratio indicates the extent to which existing assets are being renewed, compared with what is needed to maintain service levels. It is calculated by measuring expenditure on renewal of assets, relative to the optimal level of expenditure in Council's Infrastructure and Asset Management Plan. Council has set a target range of between 90% and 110%.

Year	2021/22 LTFP Target	2021/22 Result
Result	100%	102%
Status		✓

Annual Business Plan Projects

Under the Local Government Act Schedule 4 2 (a) Council endorsed 35 Capital Annual Business Plan Projects for 2020/21, 17 were completed, 17 carried forward into 2021/22 and one did not proceed. There were nine Operating Annual Business Plan Projects endorsed for 2021/22, seven were completed and two carried forward into 2022/23.

Competitive Tendering

Procurement Policy

Each year, Council spends funds on a wide variety of works, goods and services. Council will ensure that it obtains value for money for our community through a strategic and cost effective approach.

Council ensures that public funds are spent in a way that is fair and transparent. The procurement approach for these projects varies in method relative to the risk, complexity and value of the project.

In 2021/22, Council had 14 instances that were subjected to competitive tendering in accordance with Council's Procurement Policy.

Local Goods and Services

Wherever appropriate, local suppliers are to be given the opportunity to tender and quote for the supply of goods and services. Further, the location of manufacturers of goods, and of suppliers of goods and services is considered in addition to the matters set out in Council's Policy in deciding on the purchase of goods and services.

Appendices

Annual Financial Statements

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Murraylands Riverland Local Government Association Annual Report

Renmark Paringa Council

GENERAL PURPOSE FINANCIAL STATEMENTS
for the year ended 30 June 2022



General Purpose Financial Statements

for the year ended 30 June 2022

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Renmark Paringa Council

General Purpose Financial Statements for the year ended 30 June 2022

Certification of Financial Statements

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

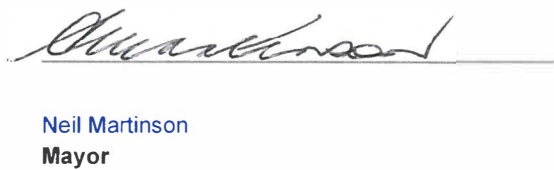
In our opinion:

- the accompanying financial statements comply with the *Local Government Act 1999, Local Government (Financial Management) Regulations 2011* and Australian Accounting Standards,
- the financial statements present a true and fair view of the Council's financial position at 30 June 2022 and the results of its operations and cash flows for the financial year,
- internal controls implemented by the Council provide a reasonable assurance that the Council's financial records are complete, accurate and reliable and were effective throughout the financial year,
- the financial statements accurately reflect the Council's accounting and other records.



Tony Siviour
Chief Executive Officer

25 October 2022



Neil Martinson
Mayor

25 October 2022

Statement of Comprehensive Income

for the year ended 30 June 2022

\$ '000	Notes	2022	2021
Income			
Rates	2a	10,716	10,138
Statutory Charges	2b	298	371
User Charges	2c	989	823
Grants, Subsidies and Contributions	2g	4,148	4,823
Investment Income	2d	31	50
Reimbursements	2e	109	354
Other income	2f	156	306
Total Income		16,447	16,865
Expenses			
Employee costs	3a	5,025	5,180
Materials, Contracts and Other Expenses	3b	7,696	7,340
Depreciation	3c	4,516	4,005
Finance Costs	3d	3	6
Total Expenses		17,240	16,531
Operating Surplus / (Deficit)		(793)	334
Asset Disposal & Fair Value Adjustments	4	(526)	(1,070)
Amounts Received Specifically for New or Upgraded Assets	2g	3,083	1,460
Net Surplus / (Deficit)		1,764	724
Other Comprehensive Income			
Amounts which will not be reclassified subsequently to operating result			
Changes in Revaluation Surplus - I,PP&E	9a	1,299	—
Total Amounts which will not be reclassified subsequently to operating result		1,299	—
Total Other Comprehensive Income		1,299	—
Total Comprehensive Income		3,063	724

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

Statement of Financial Position

as at 30 June 2022

\$ '000	Notes	2022	2021
ASSETS			
Current assets			
Cash & Cash Equivalent Assets	5a	6,368	4,914
Trade & Other Receivables	5b	697	836
Other Financial Assets	5c	32	31
Inventories	5d	38	32
Total current assets		7,135	5,813
Non-current assets			
Financial Assets	6a	66	98
Other Non-Current Assets	6b	—	43
Infrastructure, Property, Plant & Equipment	7a(i)	137,606	134,538
Total non-current assets		137,672	134,679
TOTAL ASSETS		144,807	140,492
LIABILITIES			
Current Liabilities			
Trade & Other Payables	8a	2,526	1,275
Borrowings	8b	32	45
Provisions	8c	1,065	1,003
Total Current Liabilities		3,623	2,323
Non-Current Liabilities			
Borrowings	8b	66	98
Provisions	8c	139	155
Total Non-Current Liabilities		205	253
TOTAL LIABILITIES		3,828	2,576
Net Assets		140,979	137,916
EQUITY			
Accumulated surplus		36,945	35,195
Asset revaluation reserves	9a	98,521	97,222
Other reserves	9b	5,513	5,499
Total Equity		140,979	137,916

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

Statement of Changes in Equity

for the year ended 30 June 2022

\$ '000	Notes	Accumulated surplus	Asset revaluation reserve	Other reserves	Total equity
2022					
Balance as at 1 July		35,195	97,222	5,499	137,916
Net Surplus / (Deficit) for Year		1,764	—	—	1,764
Other Comprehensive Income					
Gain (loss) on revaluation of IPP&E	7a	—	1,299	—	1,299
Other comprehensive income		—	1,299	—	1,299
Total comprehensive income		1,764	1,299	—	3,063
Transfers between Reserves		(14)	—	14	—
Balance at the end of period		36,945	98,521	5,513	140,979
2021					
Balance as at 1 July		34,608	97,222	5,362	137,192
Net Surplus / (Deficit) for Year		724	—	—	724
Total comprehensive income		724	—	—	724
Transfers between Reserves		(137)	—	137	—
Balance at the end of period		35,195	97,222	5,499	137,916

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

Statement of Cash Flows

for the year ended 30 June 2022

\$ '000	Notes	2022	2021
Cash flows from operating activities			
<u>Receipts</u>			
Rates Receipts		10,748	10,259
Statutory Charges		327	371
User Charges		1,087	867
Grants, Subsidies and Contributions		4,148	4,823
Investment Receipts		31	50
Reimbursements		120	354
Other Receipts		2,517	381
<u>Payments</u>			
Payments to Employees		(5,040)	(5,170)
Payments for Materials, Contracts & Other Expenses		(8,782)	(6,909)
Finance Payments		(3)	(5)
Net cash provided by (or used in) Operating Activities	10b	<u>5,153</u>	<u>5,021</u>
Cash flows from investing activities			
<u>Receipts</u>			
Amounts Received Specifically for New/Upgraded Assets		3,083	1,460
Sale of Replaced Assets		179	306
Repayments of Loans by Community Groups		32	31
<u>Payments</u>			
Expenditure on Renewal/Replacement of Assets		(3,499)	(2,231)
Expenditure on New/Upgraded Assets		(3,492)	(6,929)
Development of Real Estate for Sale		43	(43)
Net cash provided (or used in) investing activities		<u>(3,654)</u>	<u>(7,406)</u>
Cash flows from financing activities			
<u>Payments</u>			
Repayments of Loans		(31)	(31)
Repayment of Lease Liabilities		(14)	(54)
Net Cash provided by (or used in) Financing Activities		<u>(45)</u>	<u>(85)</u>
Net Increase (Decrease) in Cash Held		1,454	(2,470)
plus: Cash & Cash Equivalents at beginning of period		4,914	7,384
Cash and cash equivalents held at end of period	10a	<u>6,368</u>	<u>4,914</u>

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

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

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 2022

Note 1. Summary of Significant Accounting Policies

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

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

(1) Basis of Preparation

1.1 Compliance with Australian Accounting Standards

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

The financial report was authorised for issue by certificate under regulation 14 of the *Local Government (Financial Management) Regulations 2011* dated 25 October 2022

1.2 Historical Cost Convention

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

1.3 Critical Accounting Estimates

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

1.5 Rounding

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

1.4 Covid-19

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

(2) The Local Government Reporting Entity

Renmark Paringa Council is incorporated under the SA Local Government Act 1999 and has its principal place of business at 61 Eighteenth Street, Renmark.

(3) Income Recognition

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

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

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

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

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

Note 1. Summary of Significant Accounting Policies (continued)

	Cash Payment Received	Annual Allocation	Difference
2019/20	\$3,738,761	\$3,661,513	+ \$77,248
2020/21	\$3,656,298	\$3,678,858	- \$22,560
2021/22	\$5,719,331	\$4,783,245	+ \$936,086

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

The Operating Surplus Ratio disclosed in Note 14 has also been calculated after adjusting for the distortions resulting from the differences between the actual grants received and the grants entitlements allocated.

(4) Cash, Cash Equivalents and other Financial Instruments

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

Other Financial Instruments

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

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

All financial instruments are recognised at fair value at the date of recognition. A detailed statement of the accounting policies applied to financial instruments also form part of Note 12.

(5) Inventories

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

5.1 Real Estate Assets Developments

Real Estate Assets developments have been classified as Inventory in accordance with AASB 102 and are valued at the lower of cost or net realisable value. Cost includes the costs of acquisition, development, borrowing and other costs incurred on financing of that acquisition and up to the time of sale. Any amount by which cost exceeds the net realisable value has been recognised as an expense.

Revenues arising from the sale of property are recognised in the operating statement when settlement is completed.

5.2 Other Real Estate Held for Resale

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

(6) Infrastructure, Property, Plant & Equipment

6.1 Initial Recognition

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

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

Note 1. Summary of Significant Accounting Policies (continued)

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

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

6.2 Materiality

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

6.3 Subsequent Recognition

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

6.4 Depreciation of Non-Current Assets

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

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

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

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 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.

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 1. Summary of Significant Accounting Policies (continued)

(8) Borrowings

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

(9) Employee Benefits

9.1 Salaries, Wages & Compensated Absences

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

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

Weighted avg. discount rate 4.32% (2021, 0.44%)

Weighted avg. settlement period 1 year (2021, 1 year)

Council makes payment to employees with a start date prior to the date of commencement of the Renmark Paringa Council EBA (AWU) No.6 of 2015 for untaken sick leave at percentages according to days accrued.

Council makes payment to employees with a start date prior to the date of commencement of the Renmark Paringa Council EBA (ASU) No.6 of 2016 for untaken sick leave at percentages according to days accrued.

9.2 Superannuation

The Council makes employer superannuation contributions in respect of its employees to the Statewide Superannuation Scheme. The Scheme has two types of membership, each of which is funded differently. Details of the accounting policies applied and Council's involvement with the schemes are reported in Note 16.

(10) Leases

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

10.1 Council as a lessee

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

i) Right-of-Use-Assets

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

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

Gym equipment	7 years
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The right-of-use assets are also subject to impairment. Refer to the accounting policies in section 6.5 - Impairment of non-financial assets above.

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

Note 1. Summary of Significant Accounting Policies (continued)

ii) Lease Liabilities

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

(11) GST Implications

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

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

New interpretations

The Council applied for the first-time certain standards and amendments, which are effective for annual periods beginning on or after 1 January 2020. New standards and amendments relevant to the Council are listed below. The Council has not early adopted any other standard, interpretation or amendment that has been issued but is not yet effective.

Amendments to AASB 16 Covid-19 Related Rent Concessions

In 2020, the AASB issued AASB 2020-4, Amendments to AASBs - Covid-19-Related Rent Concessions. The amendments provide relief to lessees from applying AASB 16 guidance on lease modification accounting for rent concessions arising as a direct consequence of the Covid-19 pandemic. As a practical expedient, a lessee may elect not to assess whether a Covid-19 related rent concession from a lessor is a lease modification. A lessee that makes this election accounts for any change in lease payments resulting from the Covid-19 related rent concession the same way it would account for the change under IFRS 16, if the change were not a lease modification. The amendment was intended to apply until 30 June 2021, but as the impact of the Covid-19 pandemic is continuing, in 2021 the AASB extended the period of application of the practical expedient to 30 June 2022. The amendment applies to annual reporting periods beginning on or after 1 April 2021. This amendment had no impact on the financial statements of the Council.

Standards issued by the AASB not yet effective

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

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

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

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

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

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

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

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

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

Note 2. Income

\$ '000	2022	2021
(a) Rates		
General Rates		
General Rates	7,594	7,179
Less: Mandatory Rebates	(49)	(48)
Less: Discretionary Rebates, Remissions & Write Offs	(130)	(138)
Total General Rates	7,415	6,993
Other Rates (Including Service Charges)		
Landscape Levy	367	351
Waste Collection	1,236	1,175
Community Wastewater Management Systems	1,636	1,555
Total Other Rates (Including Service Charges)	3,239	3,081
Other Charges		
Penalties for Late Payment	33	36
Legal & Other Costs Recovered	29	28
Total Other Charges	62	64
Total Rates	10,716	10,138
(b) Statutory Charges		
Development Act Fees	75	163
Town Planning Fees	98	50
Health & Septic Tank Inspection Fees	26	44
Animal Registration Fees & Fines	76	93
Property Search Fees	23	21
Total Statutory Charges	298	371
(c) User Charges		
Cemetery/Crematoria Fees	65	61
Hall & Equipment Hire	138	63
Sundry	110	111
Houseboat Moorings	343	253
Visitor Information Centre	177	136
Waste Transfer Station	147	143
Gym Equipment Hire	9	56
Total User Charges	989	823
(d) Investment Income		
Local Government Finance Authority	28	46
Loans to Community Groups	3	4
Total Investment Income	31	50

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 2. Income (continued)

\$ '000	2022	2021
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(e) Reimbursements

Private Works	94	35
Other	15	319
Total Reimbursements	109	354

(f) Other income

Clean Energy Future Revenues	1	–
Rebates Received	96	74
Sundry	49	57
Water Leasing Income	10	69
Commercial Property Rental	–	106
Total Other income	156	306

(g) Grants, Subsidies, Contributions

Amounts Received Specifically for New or Upgraded Assets	3,083	1,460
Total Amounts Received Specifically for New or Upgraded Assets	3,083	1,460

Untied - Financial Assistance Grant	3,689	2,690
Roads to Recovery	228	820
Drought Assistance Grant	100	1,000
Library and Communications	67	71
Sundry	64	242
Total Other Grants, Subsidies and Contributions	4,148	4,823

Total Grants, Subsidies, Contributions	7,231	6,283
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The functions to which these grants relate are shown in Note 12.

(i) Sources of grants

Commonwealth Government	7,098	1,821
State Government	98	2,860
Other	35	1,602
Total	7,231	6,283

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 3. Expenses

\$ '000	Notes	2022	2021
(a) Employee costs			
Salaries and Wages		4,014	4,245
Employee Leave Expense		369	265
Superannuation - Defined Contribution Plan Contributions	16	66	51
Superannuation - Defined Benefit Plan Contributions	16	368	354
Workers' Compensation Insurance		184	202
Other Employee Related Costs		134	161
Less: Capitalised and Distributed Costs		(110)	(98)
Total Operating Employee Costs		5,025	5,180
Total Number of Employees (full time equivalent at end of reporting period)		54	54
(b) Materials, Contracts and Other Expenses			
(i) Prescribed Expenses			
Auditor's Remuneration			
- Auditing the Financial Reports		17	19
Bad and Doubtful Debts		32	10
Elected Members' Expenses		146	149
Election Expenses		3	3
Lease Expense - Short Term Leases		4	26
Subtotal - Prescribed Expenses		202	207
(ii) Other Materials, Contracts and Expenses			
Contractors		5,048	4,735
Energy		810	761
Maintenance		405	569
Levies Paid to Government - NRM levy		361	346
Levies - Other		63	61
Parts, Accessories & Consumables		217	170
Sundry		590	491
Subtotal - Other Material, Contracts & Expenses		7,494	7,133
Total Materials, Contracts and Other Expenses		7,696	7,340

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

Note 3. Expenses (continued)

\$ '000	2022	2021
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(c) Depreciation

Land Improvements	398	324
Buildings & Other Structures	996	862
Infrastructure		
Stormwater	151	149
CWMS	298	348
Transport	2,112	1,786
Irrigation	91	91
Plant & Equipment	463	438
Furniture & Fittings	7	7
Total Depreciation, Amortisation and Impairment	4,516	4,005

(d) Finance Costs

Interest on Loans	3	—
Interest on Leases	—	6
Total Finance Costs	3	6

Note 4. Asset Disposal & Fair Value Adjustments

\$ '000	2022	2021
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Infrastructure, Property, Plant & Equipment

Assets Renewed or Directly Replaced

Proceeds from Disposal	179	306
Less: Carrying Amount of Assets Sold	(705)	(1,376)
Net Gain (Loss) on Disposal or Revaluation of Assets	(526)	(1,070)

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 5. Current Assets

\$ '000	2022	2021
(a) Cash & Cash Equivalent Assets		
Cash on Hand at Bank	108	1,128
Deposits at Call	6,260	1,245
Short Term Deposits & Bills, etc.	–	2,541
Total Cash & Cash Equivalent Assets	6,368	4,914

(b) Trade & Other Receivables

Rates - General & Other	313	345
Debtors - General	183	151
GST Recoupment	155	159
Prepayments	63	25
Sundry	29	169
Subtotal	743	849
Less: Allowance for Doubtful Debts	(46)	(13)
Total Trade & Other Receivables	697	836

(c) Other Financial Assets

Loans to Community Organisations	32	31
Total Other Financial Assets (Investments)	32	31

Amounts included in other financial assets that are not expected to be received within 12 months of reporting date are disclosed in Note 12.

(d) Inventories

Stores & Materials	13	12
Trading Stock	25	20
Total Inventories	38	32

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

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 6. Non-Current Assets

\$ '000	2022	2021
(a) Financial Assets		
Receivables		
Loans to Community Organisations	66	98
Total Financial Assets	66	98
(b) Other Non-Current Assets		
Inventories		
Real Estate Developments	–	43
Total Other Non-Current Assets	–	43
Other disclosures		
Real Estate Developments - Current & Non-Current		
(Valued at the lower of cost and net realisable value)		
Residential	–	43
Total Real Estate for Resale	–	43
Represented by:		
Acquisition Costs	–	43
Subtotal	–	43
Total Real Estate of Resale	–	43
Apportionment of Real Estate Developments		
Non-Current Assets	–	43

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

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

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

\$ '000	Fair Value Level	as at 30/06/21				Asset movements during the reporting period						as at 30/06/22			
		At Fair Value	At Cost	Accumulated Depreciation	Carrying amount	Asset Additions New / Upgrade	Asset Additions Renewals	WDV of Asset Disposals	Depreciation Expense (Note 3c)	Adjustments & Transfers	Revaluation Increments to Equity (ARR) (Note 9)	At Fair Value	At Cost	Accumulated Depreciation	Carrying amount
Capital Work in Progress		–	2,730	–	2,730	59	1,007	–	–	(1,832)	–	–	1,964	–	1,964
Land	2	7,182	20	–	7,202	204	–	–	–	–	–	7,182	224	–	7,406
Land	3	10,701	–	–	10,701	–	–	–	–	–	–	10,701	–	–	10,701
Land Improvements	2	3,112	15	(975)	2,152	–	–	–	(84)	–	–	3,112	15	(1,060)	2,067
Land Improvements	3	6,672	3,085	(3,529)	6,228	64	216	–	(314)	159	–	6,672	3,524	(3,843)	6,353
Buildings & Other Structures	2	13,058	1,295	(8,274)	6,079	9	–	–	(387)	–	–	13,058	1,305	(8,662)	5,701
Buildings & Other Structures	3	22,113	1,615	(12,101)	11,627	–	2,126	(133)	(609)	1,405	–	22,113	3,122	(10,818)	14,417
Stormwater	3	12,937	312	(6,610)	6,639	–	14	(5)	(151)	163	–	12,937	415	(6,691)	6,661
CWMS	3	17,895	908	(7,441)	11,362	336	315	–	(298)	–	–	17,895	1,559	(7,739)	11,715
Transport	3	86,564	8,517	(29,817)	65,264	2,012	325	(435)	(2,112)	105	1,299	103,841	2,442	(39,826)	66,457
Irrigation	3	1,030	2,011	(908)	2,133	–	–	–	(91)	–	–	1,030	2,011	(999)	2,042
Plant & Equipment		–	5,330	(2,967)	2,363	115	144	(89)	(463)	–	–	–	5,300	(3,229)	2,071
Furniture & Fittings		–	310	(252)	58	–	–	–	(7)	–	–	–	310	(259)	51
Total Infrastructure, Property, Plant & Equipment		181,264	26,148	(72,874)	134,538	2,799	4,147	(662)	(4,516)	–	1,299	198,541	22,191	(83,126)	137,606
Comparatives		183,170	17,656	(70,067)	130,759	6,929	2,272	(1,374)	(4,005)	(43)	–	181,264	26,148	(72,874)	134,538

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

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

(b) Valuation of Infrastructure, Property, Plant & Equipment & Investment Property

Valuation of Assets

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

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

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

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

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

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

Information on Valuations

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

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

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

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

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

Transfers between fair value hierarchy levels

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

Other Information

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

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

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

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

Highest and best use

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

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

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

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

Transition to AASB 13 - Fair Value Measurement Capitalisation Thresholds

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

	\$
Office Furniture & Equipment	5,000
Other Plant & Equipment	3,000
Buildings - new construction/extensions	10,000
Land Improvements	5,000
Infrastructure	10,000
Other	5,000

Estimated Useful Lives

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

Buildings	50 years
Land Improvements	33 years
Office Furniture and Fittings	10 years
Computer Equipment	3 years
Minor Equipment	10 years
Bridges	100 years
Footpaths	10 to 50 years
Kerbing	70 years
Natural Formed Roads	unlimited
Unsealed Roads	15 to 40 years
Road Surfacing - Spray Seal	20 to 28 years
Road Surfacing - Asphalt	18 to 28 years
Sealed Road Base	50 to 90 years
CWMS Treatment Plant	50 years
CWMS Pipelines	50 years
CWMS Plant and Equipment	10 years
Stormwater Drainage	100 years
Major Plant	10 years
Mowers	3 years
Passenger Vehicles	2 to 5 years
Office Furniture	10 to 20 years

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

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

Land & Land Improvements

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

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

Land improvements, including bulk earthworks with an assessed unlimited useful life, are recognised on the cost basis, originally deriving from a valuation at 30 June 1997 at current replacement cost. Additions are recognised at cost.

Estimated future costs of reinstatement of land, capitalised in accordance with AASB 116.16(c), are reviewed annually (see Note 1).

Land & Land Improvements were revalued as at 1 July 2019 by Mitch Ekonomopoulos AAPI, Certified Practising Valuer of ASSETVAL, a business of Marsh Pty Ltd.

Buildings & Other Structures

Buildings and other structures were revalued as at 1 July 2019 by Mitch Ekonomopoulos AAPI, Certified Practising Valuer of ASSETVAL, a business of Marsh Pty Ltd.

Buildings and other structures generally are recognised at fair value, based on current market values. However, special purpose buildings (such as public toilets) for which there is no market are valued at depreciated current replacement cost. Buildings which Council does not intend to replace at the end of their useful life are valued at market value of the "highest and best" use.

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

In 2022/23 Council is committed to completing a priority piece of work that will include a combined Land, Buildings and Structures revaluation to ensure the most accurate valuation is reflected within Councils Financial Statements.

Infrastructure

In 2021/22 Councils transportation assets were revalued by Tonkin Engineering. This revaluation was completed as at 1 July 2021 at depreciated current replacement cost based on actual costs incurred during the reporting period ended 30 June 2021. All acquisitions made after the respective dates of valuation are recorded at cost.

Stormwater drainage infrastructure was valued by Brian Wollaston, AAPI, MRICS of ASSETVAL, a business of Marsh Pty Ltd as at 1 July 2019 at depreciated current replacement cost. All acquisitions made after the respective dates of valuation are recorded at cost.

Community wastewater management system infrastructure was valued by Brian Wollaston, AAPI, MRICS of ASSETVAL, a business of Marsh Pty Ltd as at 1 July 2019 at depreciated current replacement cost. All acquisitions made after the respective dates of valuation are recorded at cost.

Plant & Equipment

These assets are recognised on the cost basis.

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 8. Liabilities

\$ '000	2022 Current	2021 Current
(a) Trade and Other Payables		
Goods & Services	1,235	1,000
Payments Received in Advance	1,102	214
Accrued Expenses - Employee Entitlements	30	31
Accrued Expenses - Other	159	30
<u>Total Trade and Other Payables</u>	<u>2,526</u>	<u>1,275</u>

\$ '000	2022 Current	2022 Non Current	2021 Current	2021 Non Current
(b) Borrowings				
Loans	32	66	31	98
Lease Liabilities	—	—	14	—
<u>Total Borrowings</u>	<u>32</u>	<u>66</u>	<u>45</u>	<u>98</u>

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

(c) Provisions

LSL Employee Entitlements (including oncosts)	617	139	600	155
AL Employee Entitlements (including oncosts)	448	—	403	—
<u>Total Provisions</u>	<u>1,065</u>	<u>139</u>	<u>1,003</u>	<u>155</u>

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 9. Reserves

	as at 30/06/21		as at 30/06/22
\$ '000	Opening Balance	Increments (Decrements)	Closing Balance
(a) Asset Revaluation Reserve			
Land - Other	14,455	—	14,455
Land Improvements	6,798	—	6,798
Buildings & Other Structures	4,836	—	4,836
Infrastructure			
- Stormwater Drainage	5,165	—	5,165
- CWMS	10,502	—	10,502
Transport	54,556	1,299	55,855
Irrigation	910	—	910
Total Asset Revaluation Reserve	97,222	1,299	98,521
Comparatives	97,222	—	97,222

	as at 30/06/21		as at 30/06/22
\$ '000	Opening Balance	Tfrs to Reserve	Closing Balance
(b) Other Reserves			
CWMS Reserve	4,449	14	4,463
Development Reserve	1,002	—	1,002
Open Space Reserve	48	—	48
Total Other Reserves	5,499	14	5,513
Comparatives	5,362	137	5,499

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).

CWMS Reserve

Established to fund the future capital development and asset replacement of the CWMS assets.

Development Reserve

Established to receive funds from the sale of surplus assets, land sales and cash surplus from budget savings. The balance is then used as a source to fund major capital works in the future.

Open Space Reserve

A reserve established to hold funds contributed by developers in lieu of providing an open space public space as part of their development.

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

Note 10. Reconciliation to Statement of Cash Flows

\$ '000	Notes	2022	2021
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(a) Reconciliation of Cash

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

Total Cash & Equivalent Assets	5	6,368	4,914
Balances per Statement of Cash Flows		6,368	4,914

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

Net Surplus/(Deficit)		1,764	724
Non-Cash Items in Income Statements			
Depreciation, Amortisation & Impairment		4,516	4,005
Grants for capital acquisitions treated as Investing Activity		(3,083)	(1,460)
Net (Gain) Loss on Disposals		526	1,070
		3,723	4,339
Add (Less): Changes in Net Current Assets			
Net (Increase)/Decrease in Receivables		106	346
Change in Allowances for Under-Recovery of Receivables		(33)	—
Net (Increase)/Decrease in Inventories		(6)	(7)
Net (Increase)/Decrease in Other Assets		66	—
Net Increase/(Decrease) in Trade & Other Payables		1,251	333
Net Increase/(Decrease) in Unpaid Employee Benefits		46	10
Net Cash provided by (or used in) operations		5,153	5,021

(c) Financing Arrangements

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

Corporate Credit Cards	4	6
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The bank overdraft facilities may be drawn at any time and may be terminated by the bank without notice.

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 11(a). Functions

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

\$ '000	INCOME		EXPENSES		OPERATING SURPLUS (DEFICIT)		GRANTS INCLUDED IN INCOME		TOTAL ASSETS HELD (CURRENT & NON-CURRENT)	
	2022	2021	2022	2021	2022	2021	2022	2021	2022	2021
Functions/Activities										
Business Undertakings	1,793	1,775	1,292	1,418	501	357	—	—	15,496	14,984
Community Services	109	92	783	870	(674)	(778)	11	4	1,774	1,715
Culture	94	103	630	701	(536)	(598)	67	71	2,806	2,713
Economic Development	185	149	747	680	(562)	(531)	—	—	—	—
Environment	1,931	1,926	2,867	2,711	(936)	(785)	53	141	16,164	15,630
Recreation	373	1,421	2,398	2,263	(2,025)	(842)	—	1,097	13,607	13,157
Regulatory Services	276	359	633	629	(357)	(270)	—	—	—	—
Transport	358	883	3,722	3,513	(3,364)	(2,630)	328	820	76,373	74,320
Plant Hire & Depot/Indirect	—	—	463	286	(463)	(286)	—	—	3,438	3,324
Council Administration	11,328	10,157	3,705	3,460	7,623	6,697	3,689	2,690	15,149	14,649
Total Functions/Activities	16,447	16,865	17,240	16,531	(793)	334	4,148	4,823	144,807	140,492

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

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

Note 11(b). Components of Functions

The activities relating to Council functions are as follows:

Business Undertakings

Land Development, Private Works, Property Portfolio, Effluent Drainage, Water Supply.

Community Services

Fire Protection, Pest Control, Emergency Services, Meals on Wheels, Senior Citizens, Immunisations, Community Assistance, Cemeteries, Public Conveniences, Car Parking, Other Community Services.

Culture

Libraries, Town Halls, Heritage, Museums & Art Galleries, Events.

Economic Development

Regional Development, Tourism.

Environment

Animal/Plant Boards, Waste Management, Stormwater, Street Cleaning, Street Lighting, Flood Prevention, Other Environment, Landcare.

Recreation

Jetties & Wharves, Houseboat Moorings, Parks & Gardens, Sport Facilities, Other Recreation.

Regulatory Services

Animal Control, Building Control, Town Planning, Health Inspections, Other Regulatory.

Transport

Aerodrome, Bridges, Footpaths & Kerbing, Roads, Medians, Traffic Management, Other Transport.

Plant Hire & Depot

Plant Operations, Depot Operations.

Council Administration

Governance, Elected Members, Strategic Management, Finance, Human Resources, Information Technology, Rates, Records, Customer Service, Office Administration.

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

Note 12. Financial Instruments

Recognised Financial Instruments

Bank, Deposits at Call, Short Term Deposits

Accounting Policy:

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

Terms & Conditions:

Deposits are returning fixed interest rates of 1.05% (2021: 0.65%). As at 30 June 2022 there were no short term deposits held. As at 30 June 2021 short term deposits had an average interest rate of 0.30%.

Carrying Amount:

Approximates fair value due to the short term to maturity.

Receivables - Rates & Associated Charges

Accounting Policy:

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

Terms & Conditions:

Secured over the subject land, arrears attract interest of 0.42% (2021: 0.43%). Council is not materially exposed to any individual debtor, credit risk exposure is concentrated within the Council's boundaries in the State.

Carrying Amount:

Approximates fair value (after deduction of any allowance).

Receivables - Fees & Other Charges

Accounting Policy:

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

Terms & Conditions:

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

Carrying Amount:

Approximates fair value (after deduction of any allowance).

Receivables - Other Levels of Government

Accounting Policy:

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

Terms & Conditions:

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

Carrying Amount:

Approximates fair value.

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

Note 12. Financial Instruments (continued)

Receivables - Retirement Home Contributions

Accounting Policy:

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

Terms & Conditions:

Amounts due have been calculated in accordance with the terms and conditions of the respective legislation.

Carrying Amount:

Approximates fair value (after deduction of any allowance).

Liabilities - Creditors and Accruals

Accounting Policy:

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

Terms & Conditions:

Liabilities are normally settled on 30 day terms.

Carrying Amount:

Approximates fair value.

Liabilities - Retirement Home Contributions

Accounting Policy:

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

Terms & Conditions:

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

Carrying Amount:

Approximates fair value for short tenancies; may be non-materially overstated for longer tenancies.

Liabilities - Interest Bearing Borrowings

Accounting Policy:

Initially recognised at fair value and subsequently at amortised cost using the effective interest rate.

Terms & Conditions:

Secured over future revenues, borrowings are repayable on a 5 year fixed term expiring February 2025; interest is charged at a fixed rate of 2.40% (2021: between 2.05% and 2.40%).

Carrying Amount:

Approximates fair value.

Liabilities - Leases

Accounting Policy:

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

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

Note 12. Financial Instruments (continued)

\$ '000	Due < 1 year	Due > 1 year & ≤ 5 years	Total Contractual Cash Flows	Carrying Values
Financial Assets and Liabilities				
2022				
Financial Assets				
Cash & Cash Equivalents	6,368	—	6,368	6,368
Receivables	557	68	625	623
Total Financial Assets	6,925	68	6,993	6,991
Financial Liabilities				
Payables	2,337	—	2,337	2,337
Current Borrowings	32	—	32	32
Non-Current Borrowings	—	68	68	66
Leases	—	—	—	—
Total Financial Liabilities	2,369	68	2,437	2,435
2021				
Financial Assets				
Cash & Cash Equivalents	4,914	—	4,914	4,914
Receivables	696	98	794	794
Total Financial Assets	5,610	98	5,708	5,708
Financial Liabilities				
Payables	1,214	—	1,214	1,214
Current Borrowings	31	—	31	31
Non-Current Borrowings	—	98	98	98
Leases	14	—	14	14
Total Financial Liabilities	1,259	98	1,357	1,357

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

\$ '000	2022		2021	
	Weighted Avg Interest Rate	Carrying Value	Weighted Avg Interest Rate	Carrying Value
Fixed Interest Rates	6.72%	98	5.83%	143
		98		143

Net Fair Value

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

Risk Exposures

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

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 12. Financial Instruments (continued)

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's borrowings are entirely fixed interest rate borrowings. Cash flow fluctuations are managed holistically in seeking to minimise interest costs over the longer term in a risk averse manner.

Note 13. Capital Expenditure and Investment Property Commitments

\$ '000	2022	2021
Capital Commitments		
Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:		
Land Improvements	4,362	143
Buildings	–	2,254
Infrastructure	4,155	3,494
	8,517	5,891
These expenditures are payable:		
Not later than one year	8,517	5,891
	8,517	5,891

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 14. Financial Indicators

\$ '000	Amounts 2022	Indicator 2022	Indicators 2021	Indicators 2020
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These Financial Indicators have been calculated in accordance with Information paper 9 - Local Government Financial Indicators prepared as part of the LGA Financial Sustainability Program for the Local Government Association of South Australia.

1. Operating Surplus Ratio

Operating Surplus	(793)	(4.8)%	2.0%	(2.0)%
Total Operating Income	16,447			

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

2. Net Financial Liabilities Ratio

Net Financial Liabilities	(3,335)	(20)%	(20)%	(41)%
Total Operating Income	16,447			

Net Financial Liabilities are defined as total liabilities less financial assets (excluding equity accounted investments in Council businesses). These are expressed as a percentage of total operating revenue.

Adjusted Operating Surplus Ratio

Operating Surplus	(1,575)	(10.1)%	2.1%	(2.5)%
Total Operating Income	15,665			

Adjustments to Ratios

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

Adjusted Net Financial Liabilities Ratio

Net Financial Liabilities	(4,117)	(26)%	(11)%	(32)%
Total Operating Income	15,665			

3. Asset Renewal Funding Ratio

Asset Renewals	3,320	102%	38%	136%
Infrastructure & Asset Management Plan required expenditure	3,267			

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

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

Note 15. Uniform Presentation of Finances

\$ '000	2022	2021
The following is a high level summary of both operating and capital investment activities of the Council prepared on a simplified Uniform Presentation Framework basis.		
All Councils in South Australia have agreed to summarise annual budgets and long-term financial plans on the same basis.		
The arrangements ensure that all Councils provide a common 'core' of financial information, which enables meaningful comparisons of each Council's finances.		
Income	16,447	16,865
less Expenses	(17,240)	(16,531)
Operating Surplus / (Deficit)	(793)	334
Net Outlays on Existing Assets		
Capital Expenditure on Renewal and Replacement of Existing Assets	(3,499)	(2,231)
add back Depreciation, Amortisation and Impairment	4,516	4,005
add back Proceeds from Sale of Replaced Assets	179	306
	1,196	2,080
Net Outlays on New and Upgraded Assets		
Capital Expenditure on New and Upgraded Assets (including Investment Property & Real Estate Developments)	(3,492)	(6,972)
add back Amounts Received Specifically for New and Upgraded Assets	3,083	1,460
	(409)	(5,512)
Net Lending / (Borrowing) for Financial Year	(6)	(3,098)

Note 16. Superannuation

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

Accumulation only Members

Accumulation only members receive both employer and employee contributions on a progressive basis. Employer contributions are based on a fixed percentage of ordinary time earnings in accordance with superannuation guarantee legislation (10.00% in 2021/22; 9.50% in 2020/21). No further liability accrues to the Council as the superannuation benefits accruing to employees are represented by their share of the net assets of the Fund.

Salarylink (Defined Benefit Fund) Members

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

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

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

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

Note 16. Superannuation (continued)

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.

Note 17. Contingencies & Assets/Liabilities Not Recognised in the Balance Sheet

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

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 580 km of road reserves of average width 6 metres.

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, 12 persons were paid the following total compensation.

\$ '000	2022	2021
The compensation paid to Key Management Personnel comprises:		
Salaries, allowances & other short term benefits	706	589
Total	706	589

A family member of KMP owns a business from which provides maintenance services to Council. Total payments amounted to \$98,994 during 2021-22. All payments were inline with commercial terms of Council.

A family member of KMP was employed by Council during the 2021-22 financial year. Total payments amounted to \$70,710 during 2021-22. All payments were inline with employment terms of Council.

One KMP is the chairman of Renmark Paringa Homes for the Aged (Renmark Paringa Independent Living). In accordance with the Local Government Act 1999, this person declares an interest in matters relating to Renmark Paringa Homes for the Aged. During the year Renmark Paringa Homes for the Aged received a Rate rebate of \$64,694.

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

Note 18. Related Party Transactions (continued)

One KMP is a committee member of Lions Club of Renmark. In accordance with the Local Government Act 1999, this person declares an interest in matters relating to Lions Club of Renmark. During the year the Lions Club of Renmark received \$3,000 as community support funding for contact work at the Renmark Cemetery and Welcome Wall.

One KMP is the Vice President of the Renmark Bowling Club Inc. In accordance with the Local Government Act 1999, this person declares an interest in matters relating to Renmark Bowling Club Inc. The Renmark Bowling Club Inc. received a loan through Council in 2020/21 of \$160,000. The principal balance of this outstanding loan at 30 June 2022 was \$98,280.

Key management personnel or close family members (including related parties) lodged nil planning and building applications during the year. In accordance with the Local Government Act 1999, these persons declared conflicts of interest and took no part in the assessment or approval processes for these applications.

Nil planning and building approvals, with and without conditions, were granted during the year.

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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF RENMARK PARINGA COUNCIL

Opinion

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

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

Basis for Opinion

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

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

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

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

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

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

Auditor's Responsibilities for the Audit of the Financial Report

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

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

BENTLEYS SA AUDIT PARTNERSHIP



DAVID PAPA
PARTNER

Dated at Adelaide this 26th day of October 2022

Bentleys SA Audit Partnership

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INDEPENDENT ASSURANCE REPORT ON INTERNAL CONTROLS OF REMARK PARINGA COUNCIL

Qualified Opinion

We have audited the compliance of Renmark Paringa Council (the Council) with the requirements of *Section 125 of the Local Government Act 1999* in relation to the Internal Controls established by the Council to ensure that financial transactions relating to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities for the period 1 July 2021 to 30 June 2022 are in accordance with legislative provisions.

In our opinion, the Council has not complied, in all material respects up to March 2022, with Section 125 of the Local Government Act 1999 in relation to Internal Controls, established by the Council in relation to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities so as to provide reasonable assurance that the financial transactions of the Council have been conducted properly and in accordance with legislative provisions for the period 1 July 2021 to 30 June 2022.

Qualification

The Council had significant deficiencies in their internal controls to ensure that financial transactions relating to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities. For the period 1 July 2021 to 31 March 2022, sufficient review and monitoring controls were not in place for the Council's general ledger. Specifically in relation to manual journals, account reconciliation, credit notes, user access and audit trails.

Limitation on Use

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

Limitations of Controls

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

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

Independence

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

The Council's Responsibility for the Internal Controls

The Council is responsible for implementing and maintaining an adequate system of internal controls, in accordance with *Section 125 of the Local Government Act 1999* in relation to Internal Controls, to ensure that the receipt, expenditure and investment of money, the acquisition and disposal of property, and incurring of liabilities are in accordance with legislative provisions.

Our Responsibility

Our responsibility is to express an opinion on the Council's compliance with *Section 125 of the Local Government Act 1999* in relation only to the Internal Controls established by the Council to ensure that financial transactions relating to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities, based on our procedures. Our engagement has been conducted in accordance with applicable Australian Standards on Assurance Engagements ASAE 3000 *Assurance Engagements Other than Audits or Reviews of Historical Financial Information* and ASAE 3150 *Assurance Engagement on Controls*, issued by the Australian Auditing and Assurance Standards Board, in order to state whether, in all material respects, the Council has complied with *Section 125 of the Local Government Act 1999* in relation only to the Internal Controls specified above for the period 1 July 2019 to 30 June 2020. ASAE 3000 also requires us to comply with the relevant ethical requirements of the Australian professional accounting bodies.

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

BENTLEYS SA AUDIT PARTNERSHIP



DAVID PAPA
PARTNER

Dated at Adelaide this 26th day of October 2022

Renmark Paringa Council

General Purpose Financial Statements

for the year ended 30 June 2022

Certification of Auditor Independence

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of Renmark Paringa Council for the year ended 30 June 2022, the Council's Auditor, Bentleys, 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*.



Tony Siviour
Chief Executive Officer



Tim Muhlhausler
Presiding Member, Audit Committee

Date: 14 October 2022

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Certification of Auditor Independence

I confirm that, for the audit of the financial statements of Renmark Paringa Council for the year ended 30 June 2022, I have maintained my independence in accordance with the requirements of APES 110 – Code of Ethics for Professional Accountants (including Independence Standards), Part 4A published by the Accounting Professional and Ethical Standards Board, in accordance with the Local Government Act 1999 and the Local Government (Financial Management) Regulations 2011 made under that Act.

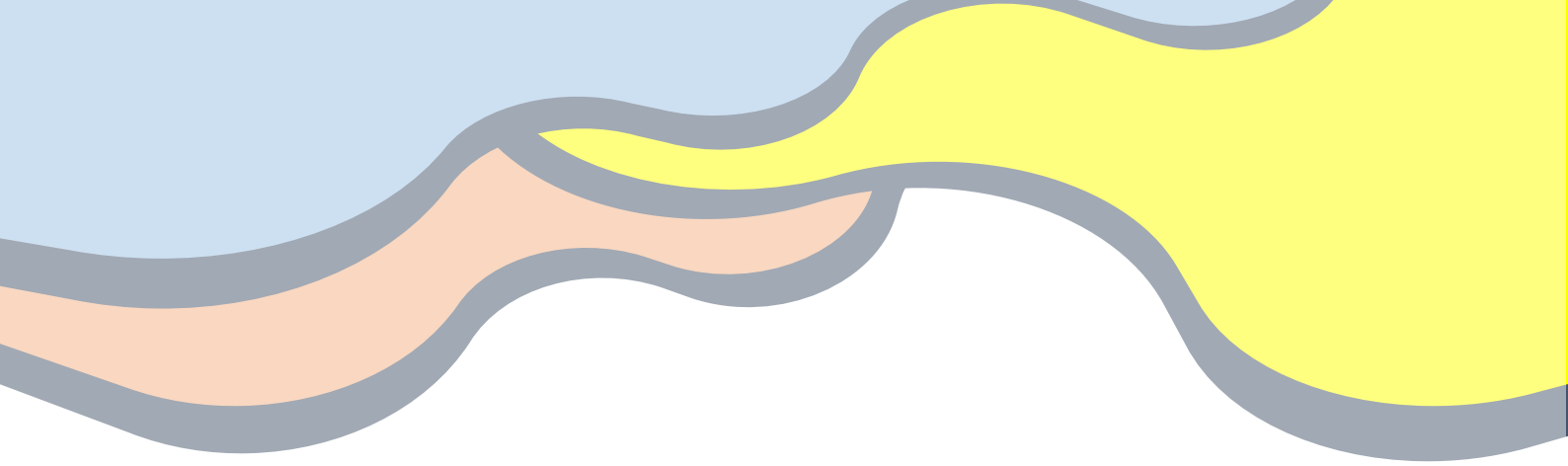
This statement is prepared in accordance with the requirements of Regulation 22 (5) Local Government (Financial Management) Regulations 2011.

Bentleys SA Audit Partnership



David Papa
Partner

Dated at Adelaide this 7th day of October 2022



21/22

MURRAYLANDS & RIVERLAND LOCAL GOVERNMENT ASSOCIATION

ANNUAL REPORT

Murraylands and Riverland Local Government Association



Constituent Councils



Regional Partners



Government of South Australia
Department of Primary Industries
and Regions



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ABOUT THE REGION

 <p>36,213 sq kilometres</p> <p>Nearly half the size of Ireland</p>	 <p>8 Major towns</p> <p>Murray Bridge, Mannum, Renmark, Berri, Barmera, Loxton, Tailem Bend and Waikerie</p>	 <p>73,034</p> <p>People live and work in the region</p> <p>(ABS, 2021)</p>
 <p>45 years</p> <p>Median age</p> <p>(ABS, 2020)</p>	 <p>32%</p> <p>Of the population is over the age of 60</p> <p>(ABS, 2021)</p>	 <p>6,518</p> <p>Local businesses</p> <p>(ABS, 2021)</p>
 <p>32,301</p> <p>Local jobs</p> <p>(NIEIR, 2021)</p>	 <p>Coorong</p> <p>Home to the Coorong -RAMSAR listed wetland</p>	 <p>\$4.232 billion</p> <p>Gross Regional Product</p> <p>(NIEIR, 2021)</p>
 <p>1 in 5</p> <p>Jobs rely on primary production</p> <p>(ABS, 2021)</p>	 <p>71 %</p> <p>State's wine grape production comes from the Riverland</p> <p>(Riverland Wine, 2022)</p>	 <p>First Nations</p> <p>Connection to the land dating back nearly 30,000 years</p> <p>(Westell, et al., 2020)</p>
 <p>20 %</p> <p>Of Australia's commercial citrus industry from the Riverland</p> <p>(Citrus Australia, 2022)</p>	 <p>66 %</p> <p>Of the region's land use is for agricultural production</p> <p>(Murraylands and Riverland Landscape Board, 2021)</p>	 <p>\$374 million</p> <p>Spent by visitors to the region per annum</p> <p>(Murraylands and Riverland Landscape Board, 2021)</p>
 <p>\$1.2 billion</p> <p>Estimated gross value of irrigated production for the region</p> <p>(DEW, 2019)</p>	 <p>\$400 million</p> <p>Estimated value of the grain industry (including dryland, irrigated and value-add operations)</p>	 <p>Nearly 5%</p> <p>Contribution of the region's agriculture, forestry, and fishing exports to Australia</p> <p>(ABS, 2020)</p>

PRESIDENT'S REPORT



Mayor Peter Hunt

Murraylands and Riverland Local Government Association, as a Regional Subsidiary of our constituent councils, has continued to deliver in 2021/22. As President, it is a privilege to witness the coordination and facilitation of our councils and the growing maturity of the collaboration that is occurring.

A significant portion of the work includes the bringing together of the right members of staff from each of our councils and leveraging their contribution to the committees of the association. Through the coalescing of the experience and expertise, the committees have been able to act upon the many plans and strategies we have as an Association. Working with purpose to deliver these strategies ensures that the documents have a life beyond mere compilation. This provides the foundation by which we can collectively pursue operational improvement; either through creation of value or achievement of efficiency.

By way of example, seven of the eight constituent councils came together, to develop one of the initiatives in the 2021-26 Waste and Resource Recovery, and participated in a joint procurement of waste services. Five of the councils sought a full suite of services in alignment to the strategy, while the remaining councils sought components thereof. An anticipated result of this work is a baseline saving in the order of \$5million to \$7million over the minimum life of the contracts.

Moreover, we've seen collective efforts at Local Government level influence other private and public investment in the region. On that note, we welcome the announcement that Peats Soil will receive funding from the Australian Government to build a composting facility in the Riverland.

In addition to the waste and resource recovery example, the Regional Transport and Asset Committee has continued to guide the development of the Regional Road Hierarchy Plan and prioritise roads for funding, predominantly through the Special Local Roads Program, via the application of processes identified in the 2030 Murray and Mallee Road Transport Plan. A highlight of this work was the \$3.7million funding received by councils to progress work on Regionally Significant Roads in 2021/22.

While these successes provide impetus for continued collaboration, there is good reason to lift our sights and look for other opportunities. Some councils already use the discipline and procedures developed through the 2030 Regional Transport Plan to pursue other funding opportunities to improve their road networks. This is to be encouraged and, indeed, is the prerogative of each of the councils. Together, however, there is opportunity to take the information contained in our plans to advocate for network improvements across the region.

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

The Public Health and Wellbeing Committee has been busy throughout 2021/22 too. The fruits of its toil have resulted in the 2022-26 Murraylands and Riverland Public Health and Wellbeing Plan being brought into operation. It's an obligation under the Public Health Act 2011, that councils or groups of councils have a current Public Health Plan. The Murraylands and Riverland were the first region to develop

a Public Health Plan and bring it to operation in 2013. The review process for the current iteration of the Plan has worked through the complexity of meeting obligations under the Act and serving the community by focusing on the role of local government.

The MRLGA CEO Network continues to oversee and provided strategic input into the operations of the Association. In addition to the guidance offered to the activities listed above, the CEO Network have also proved to be a valuable resource in helping to navigate negotiations with the State Government on the development of region plans as prescribed in the Planning, Development and Infrastructure Act 2016. It is pleasing to see that the State Planning Commission is now preparing to develop the plans and has established a Local Government Regional Planning Committee for which both Michael Sedgman and David Beaton are members.

At a political level, the Board, through the Water Position Working Group, have strategically considered the importance of water as a natural resource to the region. With the Murray Darling Basin Plan subject to formal review in 2026, now is the time to start to build a platform that will allow the Association to speak to the matter from the perspective of people and place. The Board is now in a position where it can consider a draft for release to targeted consultation. I thank Cr Andrew Kassebaum, Cr Peter Raison, Cr Melissa Rebbeck and Bridget Mather for their commitment to guiding the project.

In closing, I sincerely thank all constituent councils and MRLGA Board Members for the opportunity afforded to me in being your President. The work and service undertaken by our CEO for the Association as in the past, has been highly valued, and I wish Tim all the very best as he takes time off with his family before pursuing other opportunities.

With that in mind, it is with great pleasure that I welcome Carron McLeod to the role. Carron will bring a wealth of local government experience to the Association, having most recently worked at Bayside City Council in Victoria overseeing Capital Works.

I particularly want to also thank Deputy President, Mayor Caroline Phillips, who, in her first year in the role, has seamlessly taken up the mantle of representing the region through involvement in the SA Regional Organisation of Councils. In my absence, Mayor Phillips has also presided over two meetings of the Association in the last 12 months. It's great reassurance knowing that support is nearby when you need it.

As I look to the next 12-18 months, I see good cause for our councils to continue to support the MRLGA. With new state and federal governments elected, it is important that local government demonstrate a coordinated and cohesive approach to advocating for their communities and prosecuting a case for a strategic approach to regional development.

The final acknowledgement goes to those Mayors and Councilors that have served our communities over the last term and in a number of cases many terms of local government. I know that some do not intend to stand for reelection and I want to thank them sincerely for the contributions they have given to public service across our region. There's a lot of work that goes unseen in these roles, plenty of expectation and a responsibility to carry out our duties in the interest of all, without partiality. This of course is a privilege, but it's important to note that it doesn't always come without sacrifice.

MRLGA Board and Committees

Board Members

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

Deputy Delegates (Proxy Members)

Berri Barmera Council (BBC)	Cr Ella Winnall, Deputy Mayor
Coorong District Council (CDC)	Cr Jeff Arthur, Deputy Mayor
District Council of Loxton Waikerie (DCLW)	Cr Trevor Norton, Deputy Mayor
District Council Karoonda East Murray (DCKEM)	Cr Daryl Sparks, Deputy Mayor
Mid Murray Council (MMC)	Cr Simone Bailey, Deputy Mayor
Renmark Paringa Council (RPC)	Cr Henry De Rieu, Deputy Mayor
Rural City of Murray Bridge (RCMB)	Cr Wayne Thorley, Deputy Mayor
Southern Mallee District Council (SMDC)	Cr Paul Ireland, Deputy Mayor

South Australian Regional Organisation of Councils (SAROC) Representatives

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

CEO Network

Berri Barmera Council (BBC)	Dylan Strong
Coorong District Council (CDC)	Bridget Mather
District Council of Loxton Waikerie (DCLW)	David Beaton
District Council of Karoonda East Murray (DCKEM)	Martin Borgas
Mid Murray Council (MMC)	Ben Scales
Renmark Paringa Council (RPC)	Tony Siviour
Rural City of Murray Bridge (RCMB)	Michael Sedgman
Southern Mallee District Council (SMDC)	Matthew Sherman
Murraylands and Riverland Local Government Association (MRLGA)	Carron McLeod
Regional Development Australia, Murraylands and Riverland (RDAMR, Guest)	Ben Fee

Regional Transport and Asset Committee

RPC	Mayor Neil Martinson	Chair, MRLGA Board Member
BBC	Mayor Peter Hunt	Ex officio, MRLGA President
BBC	David Pluckhahn	Manager Infrastructure Services
BBC	Ted Perera	Assets Management Engineer
CDC	Matt James	Director Infrastructure & Assets
CDC	James Clarke	Manager Construction & Maintenance
DCLW	Greg Perry	Director of Infrastructure Services
DCLW	Domenic Perre	Coordinator Capital Projects and Roads
DCKEM	Martin Borgas	CEO
DCKEM	Calvin Hoyer	General Manager, Infrastructure
MMC	David Hassett	Director Infrastructure & Field Services

MMC	Russell Pilbeam	Asset Management Coordinator
RPC	Stephen Whitehead	Director Infrastructure & Environmental Services
RPC	Tarik Wolf	Manager Infrastructure Planning
RCMB	Heather Barclay	General Manager Assets & Infrastructure
RCMB	Jason Vaudin	Manager City Infrastructure
SMDC	Matthew Sherman	CEO
MRLGA	Carron McLeod	CEO
RDAMR	Jason Bielby	Regional Development Manager

Regional Public Health and Wellbeing Committee

MRLGA	Mayor Hunt	President
MRLGA	Carron McLeod	Chief Executive Officer
BBC	Andrew Haigh (Deputy Chair)	Manager Community Development
CDC	Cr Sharon Bland	Councillor
CDC	Myles Somers (Chair)	Director Community and Corporate Services
CDC	Kellie Jaensch	Snr Community & Tourism Development Officer
DCKEM	Katrina Fromm	Deputy Chief Executive Officer
DCLW	Cheryle Pedler	Manager Environmental Services
MMC	Jake McVicar	Director Environmental Services
MMC	Caroline Thomas	Environmental Health Officer
RPC	Stephanie Brookes	Community Development Team Leader
RPC	Rebecca Hunt	Environmental Health Officer
RCMB	Reginald Budarick	Manager Community Services
RCMB	Geoff Parsons	Manager Development & Regulation
SMDC	Shilo Wyatt	Manager Property & Development Services

Water Paper Working Group

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

Local Government Regional Planning Committee Representatives

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

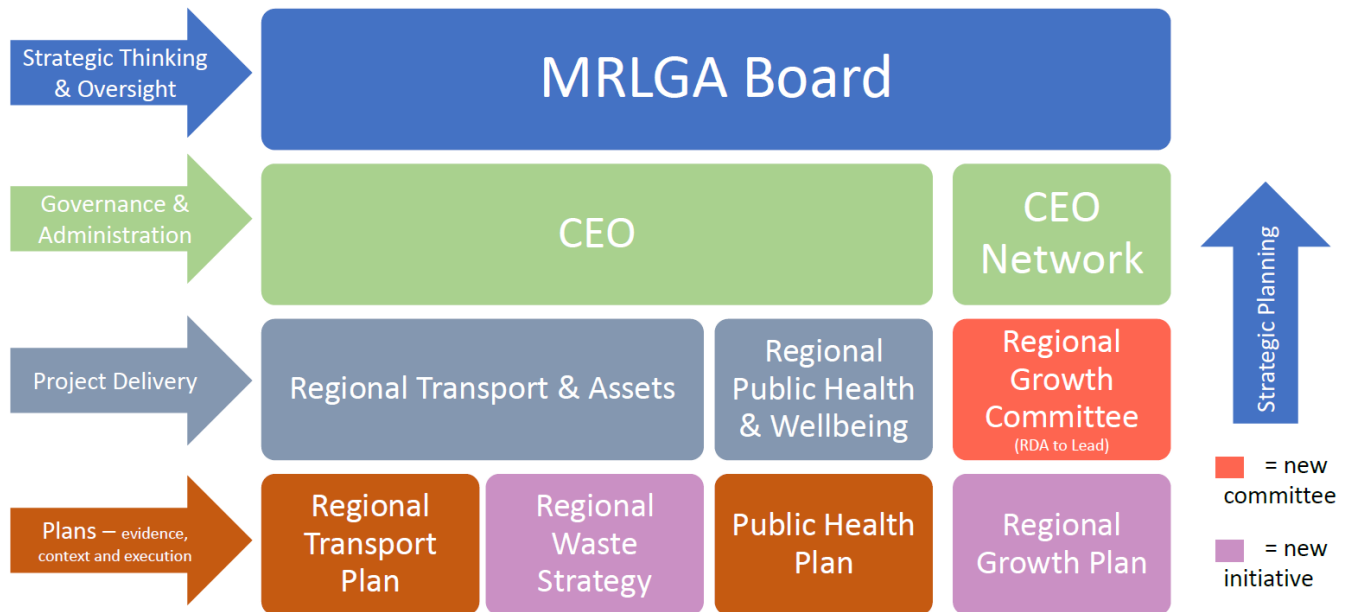
Zone Emergency Management

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

Murraylands Riverland Plan, Steering Committee Representatives

RDA MR	Ben Fee	CEO
Landscape Board MR	Andrew Meddle	CEO
MRLGA	Tim Smyth	CEO
Murraylands Council	Michael Sedgman	CEO, Rural City Murray Bridge
Riverland Council	David Beaton	CEO, District Council Loxton Waikerie

MRLGA Structure



MRLGA Activity

MRLGA Board:

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

1. Friday 13 August 2021
2. Friday, 22 October 2021
3. Friday, 25 February 2022
4. Friday, 6 May 2022

In addition to the general oversight of the Associations activities the MRLGA Board:

- Endorsed the 2020-2025 MRLGA Strategic Plan
- Received \$42,500 grant to support the development of a Water Position Paper. The Project Working Group developed a draft Water Position Paper and Regional Impact Statement as a strategic advocacy tool.
- Endorsed and completed joint-tendering for waste services in accordance with the Regional Waste and Resource Recovery Strategy.
- Adopted the Regional Public Health and Wellbeing Plan for the region.

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

- LGA SA administration
- Regional Development, Murraylands and Riverland
- PIRSA
- Landscape Board, Murraylands and Riverland
- Members of Parliament

SA Regional Organisation of Councils

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

MRLGA representatives at SAROC in 2021/22 were President, Mayor Peter Hunt and Deputy President Mayor Caroline Phillips.

MRLGA supports SAROC by attending meetings, submitting items of business and preparing regional reports. Key activities it supported SAROC included:

- Regional Housing Policy Toolkit, led by Spence Gulf Cities
- Regional homelessness and housing affordability
- Hoarding and squalor
- Regional Health Workforce Toolkit
- SA Regional Road Priority Project, Regional Local Road (Mapping and Priorities)
- Fair rating of electricity generators
- Work Health and Safety Regulations altered and the implications on (mining) Borrow Pits
- Increasing South Australia's Influence at the National General Assembly
- South Australian Local Government Grants Commission – Distribution Formula
- A Community Wellbeing Alliance pilot program

CEO Network

The MRLGA CEO Network is established as a strategic advisory group to the MRLGA Board. As the name suggests it is its membership is the CEOs of the eight constituent councils. Meetings of the CEO Network were held on:

1. Monday, 20 September 2021
2. Monday, 22 November 2021
3. Monday, 14 February 2022
4. Wednesday 20 April 2022
5. Wednesday, 15 June 2021

In addition to providing guidance on project activities and operations, the CEO Network:

- Endorsed a letter being prepared and sent to the Minister for Planning and Local Government informing that the region is not yet in a position to form a Joint Planning Board (JPB) but is willing to explore options.
- Ray Jackson, CFS Regional Commander Region 3, presented on recent fire experience, including the recovery process, building resilience, impacts to business and would seek representations from councils to sit on the Bushfire Management Committee.
- Council's future subscription models
- A Service Provision Review
- Murraylands and Riverland Plan (in response to Future Drought Fund and funding from PIRSA)
- Provided guidance to the combined Waste Services Tender and Contracts initiative
- Partnering with Landscape Board, MR to advocate for legislative changes which support Local Councils to respond to the issues and dangers caused by Motor Bikes on Roadsides.

Regional Transport and Assets (RTA) Committee

MRLGA Regional Transport and Assets (RTA) Committee is a forum that brings together the Directors of Infrastructure, Assets and Environment as well as Works Managers from each of the 8 constituent councils. Meetings of the RTA Committee were held on:

1. Friday, 24 September 2021
2. Friday, 4 March 2022
3. Thursday 21 April 2022

Key activities of the committee included:

- A minor update to the 2030 Regional Transport Plan during FY 21/22 which included;
 - Update to the Regional Roads Action Plan which was endorsed in March 2022 by the RTA Committee
 - Update to the Roads Database Calculator which was endorsed in April 2022
 - Subsequent submission of six projects for SLRP funding in May 2022
- Enhancement of MRLGA Regional Roads GIS
 - Submitted in June 2022 (final presentation to be completed at next RTA meeting)
- Roads Construction and Maintenance Standards Update
 - Submitted in August 2022 but completed mostly in FY 21/22 (final presentation to be completed at next RTA meeting)
- Co-ordinated the application process for Councils to the Special Local Roads Program.

Regional Public Health and Wellbeing Committee

The MRLGA Regional Public Health and Wellbeing Committee includes Directors, Managers, Environmental Health Officers, Community Development Managers and Planning Managers from each of the 8 constituent councils.

Meetings of the Committee were held on:

1. Wednesday, 7 July 2021
2. Thursday, 14 October 2022
3. Friday, 28 January 2022
4. Tuesday, 22 March 2022
5. Tuesday, 24 May 2022

Key activities of the committee included:

- Progressed Regional Public Health and Wellbeing Plan by:
 - Consultant presentation of Final Plan to committee October 2021
 - Plan submitted to the Chief Public Health Officer 29 October 2021 for endorsement (and was subsequently endorsed by CPHO on 31 January 2022).
 - Plan submitted for graphic design March 2022
 - Released Plan to Constituent Councils and Public June 2022.
- Public Health and Wellbeing Committee Strategy Workshop
 - MRLGA Public Health & Wellbeing Online Workshop was held in conjunction with Strategic Matters and Leanne Muffet.
 - The Committee assessed the workshop held on the 28 January 2022 to be a success and fulfilled the perceived regional outcomes. Due to the success of the workshop, the forum was not needed.
- Preparation began on section 52 (*Public Health Act 2011*) reports for the Deputy Chief Public Health Officer for submission in September 2022.

Water Position Working Group

MRLGA successfully received a \$42,500 grant from Building Better Regions Fund (BBRF) in 21/22 to support the development of a water position paper. Jacobs Consulting were engaged to prepare the paper in response to stakeholder workshops, working group meetings, census data and specialist knowledge on the Murray Darling Basin.

Meetings with the Working Group were held in 20/21 as well as on 10 August 2021, 31 August 2021, 8 September 2021, 15 December 2021, 3 March 2022, 14 April 2022 and 18 May 2022 of 21/22. Stakeholder meetings were also held on 23 and 24 February 2022, 24 May 2022 and a Board presentation on 6 May 2022.

The paper intends to :

- Acknowledge the regions dependency on water, and begin to decipher the role Local Government can play in water advocacy and water management,

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

The document is accompanied by a Regional Impact Statement and will be finished in 22/23, albeit the document will be updated overtime as the Association continues to expand its water advocacy.

Regional LGA's, Chief Executive Officers

The Regional LGA's Chief Executive Officers Management Group is an informal coalition of the Executive Officers of the Regional Local Government Associations. Meetings of the Management Group were held on:

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

Functions of the Management Group include:

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

Key focus of the Management Group in 2020/21 were as follows:

- Special Local Roads Program
- Regional Waste Management
- Community Waste Water Management Schemes
- Regional Plans and Joint Planning Boards
- SA Coastal Alliance

Future Drought Fund

Murraylands and Riverland Plan, Steering Committee

Partnership with RDA(MR) and Landscape Board MR

In 20/21 the preparation of the MR Plan begun. It was initiated and prioritised through the Regional Drought Resilience Planning Program and was funded through the Australian Government's Future Drought Fund and the Government of South Australia.

A partnership between Regional Development Australia, Murraylands and Riverland (RDAMR), Landscape Board, Murraylands and Riverland and Murraylands & Riverland Local Government Association formed to begin the preparation of a plan for the region, with RDAMR leading the process.

To support the direction of the plan, a Steering Committee was formed from representatives from each partner, PIRSA and community. This included the CEO of MRLGA, CEO of Rural City of Murray Bridge and CEO of District Council of Loxton Waikerie.

The Murraylands and Riverland (MR) Plan was finalised as draft in May 2022 and submitted to PIRSA and CSIRO for review.

It's envisaged the Plan will be endorsed in 22/23 and initiatives outlined in the document will be aligned to future funding opportunities and non funding opportunities to advance resilience in the region and it prepares for future drought.

Government Engagement and Advocacy

The following engagement has occurred with Government

- Victorian Cross Border Commissioner – COVID-19 impacts, – Strategic Planning Consultation.
- Letter to Minister for Primary Industries and Regional Development re: Genetically Modified Crops.
- Native Vegetation Council – roadside native vegetation guidelines (MRLGA CEO Network & MRLGA RTA Committee)
- Department of Infrastructure and Transport - consultation on Rural Highway Corridors.

External Service Agreements

MRLGA engaged in Service Agreements with Regional Development Australia (Murraylands and Riverland) during 21/22 for:

- Bookkeeping Services and
- Public Health and Wellbeing Co ordinating services.

2021 / 2022 Audit

Audit undertaken by Dean Newbery (ABN 30 164 612 890)

Financial Statements prepared by Creative Auditing (ABN 37 158 328 655)

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INDEPENDENT AUDITOR'S REPORT

To the members of the Murraylands and Riverland Local Government Association Authority Report on the Audit of the Financial Report

Opinion

We have audited the accompanying financial report of the Murraylands and Riverland Local Government Association (the Authority), which comprises the statement of financial position as at 30 June 2022, 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 Authority as at 30 June 2022, 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 Authority in accordance with the auditor independence requirements of the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibility for the Financial Report

The Board of Management is responsible for the preparation and fair presentation of the financial report, and has determined that the basis of preparation described in Note 1 is appropriate to meet the need of the directors. The Board of Management's responsibility also includes such internal control as the Board determines is necessary to enable the preparation of the financial report is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Board of Management is responsible for assessing the Authority's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless management either intends to liquidate the Authority or to cease operations, or has no realistic alternative but to do so. The Board of Management of the Authority is responsible for overseeing the 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 management.
- Conclude on the appropriateness of the management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the 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
Partner

Signed on the 9th day of November 2022
at 214 Melbourne Street, North Adelaide

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Certification of Auditor's Independence

I confirm that, for the audit of the financial statements of the Murraylands and Riverland Local Government Association for the year ended 30 June 2022, I have maintained my independence in accordance with the requirements of APES 110 - *Code of Ethics for Professional Accountants (including Independence Standards)*, Part 4A, published by the Accounting Professional and Ethical Standards Board, in accordance with the *Local Government Act 1999 and the Local Government (Financial Management) Regulations 2011* made under that Act.

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



Samantha Creten

Partner

DEAN NEWBERY

Dated this 9th day of November 2022

Murraylands and Riverland Local Government Association

**General Purpose Financial Reports
for the year ended 30 June 2022**

Murraylands and Riverland Local Government Association
Annual Financial Statements
for the year ended 30 June 2022

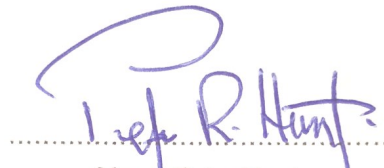
CERTIFICATION OF FINANCIAL STATEMENTS

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

- the accompanying financial statements comply with the *Local Government Act 1999, Local Government (Financial Management) Regulations 2011* and Australian Accounting Standards.
- the financial statements present a true and fair view of the Associations's financial position at 30 June 2022 and the results of its operations and cash flows for the financial year.
- internal controls implemented by the Association provide a reasonable assurance that the Association's financial records are complete, accurate and reliable and were effective throughout the financial year.
- the financial statements accurately reflect the Association's accounting and other records.



.....
Carron McLeod
CHIEF EXECUTIVE OFFICER



.....
Mayor Peter Hunt
CHAIRPERSON

Date: 9 November 2022

Murraylands and Riverland Local Government Association
General Purpose Financial Reports
for the year ended 30 June 2022

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Murraylands and Riverland Local Government Association
Statement of Comprehensive Income
for the year ended 30 June 2022

		2022	2021
	Notes	\$	\$
INCOME			
Council subscriptions	2	199,695	179,795
Grants, subsidies and contributions	2	82,783	115,242
Investment income	2	6,478	6,555
Total Income		<u>288,956</u>	<u>301,592</u>
EXPENSES			
Materials, contracts & other expenses	3	373,836	292,930
Total Expenses		<u>373,836</u>	<u>292,930</u>
OPERATING SURPLUS / (DEFICIT)		<u>(84,880)</u>	<u>8,662</u>
Other Comprehensive Income			
Total Other Comprehensive Income		<u>-</u>	<u>-</u>
TOTAL COMPREHENSIVE INCOME		<u>(84,880)</u>	<u>8,662</u>

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

Murraylands and Riverland Local Government Association
Statement of Financial Position
as at 30 June 2022

		2022	2021
	Notes	\$	\$
ASSETS			
Current Assets			
Cash and cash equivalents	4	897,507	1,030,339
Trade & other receivables	4	30,071	9,154
Total Current Assets		<u>927,578</u>	<u>1,039,493</u>
Total Assets		<u>927,578</u>	<u>1,039,493</u>
LIABILITIES			
Current Liabilities			
Trade & other payables	5	41,515	68,550
Total Current Liabilities		<u>41,515</u>	<u>68,550</u>
Total Liabilities		<u>41,515</u>	<u>68,550</u>
NET ASSETS		<u>886,063</u>	<u>970,943</u>
EQUITY			
Accumulated Surplus		<u>886,063</u>	<u>970,943</u>
TOTAL EQUITY		<u>886,063</u>	<u>970,943</u>

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

Murraylands and Riverland Local Government Association
Statement of Changes in Equity
for the year ended 30 June 2022

		Acc'd Surplus	TOTAL EQUITY
2022	Notes	\$	\$
Balance at end of previous reporting period		970,943	970,943
Restated opening balance		970,943	970,943
Net Surplus / (Deficit) for Year		(84,880)	(84,880)
Balance at end of period		886,063	886,063
2021			
Balance at end of previous reporting period		962,281	962,281
Restated opening balance		962,281	962,281
Net Surplus / (Deficit) for Year		8,662	8,662
Balance at end of period		970,943	970,943

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

Murraylands and Riverland Local Government Association

Statement of Cash Flows

for the year ended 30 June 2022

		2022	2021
CASH FLOWS FROM OPERATING ACTIVITIES	Notes	\$	\$
Receipts:			
Council subscriptions		170,922	179,795
Investment receipts		6,478	6,555
Grants utilised for operating purposes		82,783	126,673
Other revenues		7,856	-
Payments:			
Materials, contracts & other expenses		(400,871)	(227,947)
Net Cash provided by (or used in) Operating Activities		(132,832)	85,076
Net Increase (Decrease) in cash held		(132,832)	85,076
Cash & cash equivalents at beginning of period	6	1,030,339	945,263
Cash & cash equivalents at end of period	6	897,507	1,030,339

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

Murraylands and Riverland Local Government Association

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 1 - Significant Accounting Policies

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

1 Basis of Preparation

1.1 Compliance with Australian Accounting Standards

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

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

1.2 Historical Cost Convention

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

1.3 Critical Accounting Estimates

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

1.4 Rounding

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

2 The Local Government Reporting Entity

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

The Constituent Councils are:

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

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

3 Income recognition

3.1 Revenue

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

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

Murraylands and Riverland Local Government Association

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 1 - Significant Accounting Policies

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

4 Cash, Cash Equivalents and Other Financial Instruments

4.1 Cash, Cash Equivalent Assets

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

4.2 Other Financial Instruments

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

All financial instruments are recognised at fair value at the date of recognition. A detailed statement of the accounting policies applied to financial instruments also form part of Note 13.

5 Payables

5.1 Goods & Services

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

5.2 Payments Received in Advance & Deposits

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

6 GST Implications

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

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

7 New and amended standards and interpretations

The Association applied for the first-time certain standards and amendments, which are effective for annual periods beginning on or after 1 January 2021. New standards and amendments relevant to the Association are listed below. The Association has not early adopted any other standard, interpretation or amendment that has been issued but is not yet effective.

Murraylands and Riverland Local Government Association
Notes to and forming part of the Financial Statements
for the year ended 30 June 2022

Note 2 - INCOME

	2022	2021
Notes	\$	\$
COUNCIL SUBSCRIPTIONS		
General subscriptions	199,695	179,795
	<u>199,695</u>	<u>179,795</u>
INVESTMENT INCOME		
Interest on investments:		
Local Government Finance Authority	6,478	6,555
	<u>6,478</u>	<u>6,555</u>
GRANTS, SUBSIDIES, CONTRIBUTIONS		
Other grants, subsidies and contributions		
Regional Capacity Buildings	42,783	42,151
Riverland Social Indicators	-	38,091
M & R Regional Waste Strategy	-	35,000
Community Wellbeing Alliance	40,000	-
	<u>82,783</u>	<u>115,242</u>
<i>The functions to which these grants relate are shown in Note 12.</i>		
Sources of grants		
Commonwealth government	42,783	115,242
State government	40,000	-
	<u>82,783</u>	<u>115,242</u>

Murraylands and Riverland Local Government Association
Notes to and forming part of the Financial Statements
for the year ended 30 June 2022

Note 3 - EXPENSE

	2022	2021
Notes	\$	\$
MATERIALS, CONTRACTS & OTHER EXPENSES		
<u>Prescribed Expenses</u>		
Auditor's Remuneration		
- Auditing the financial reports	3,200	3,100
Elected members' expenses	3,200	3,155
Subtotal - Prescribed Expenses	6,400	6,255
<u>Other Materials, Contracts & Expenses</u>		
Accounting Software	2,347	4,079
Administration Support	7,433	11,473
CEO Succession Planning	21,793	-
Executive Officer Contract Services	121,780	119,296
Insurance	4,804	7,701
Meeting Expenses	2,140	1,122
Project Expenditure	202,719	142,058
Website Maintenance	4,116	-
Sundry	304	946
Subtotal - Other Materials, Contracts & Expenses	367,436	286,675
	373,836	292,930

Murraylands and Riverland Local Government Association
Notes to and forming part of the Financial Statements
for the year ended 30 June 2022

Note 4 - CURRENT ASSETS

		2022	2021
	Notes	\$	\$
CASH & EQUIVALENT ASSETS			
Cash on Hand and at Bank		156,621	145,932
Deposits at Call		740,886	884,407
		<u>897,507</u>	<u>1,030,339</u>
TRADE & OTHER RECEIVABLES			
Debtors - general		30,071	1,298
GST Recoupment		-	7,856
		<u>30,071</u>	<u>9,154</u>

Murraylands and Riverland Local Government Association
Notes to and forming part of the Financial Statements
for the year ended 30 June 2022

Note 5 - LIABILITIES

		2022		2021	
		\$		\$	
TRADE & OTHER PAYABLES	Notes	Current	Non-current	Current	Non-current
Goods & Services		15		28,550	
Payments received in advance		40,000		40,000	
GST Payable		1,500		-	
		<u>41,515</u>	<u>-</u>	<u>68,550</u>	<u>-</u>

Murraylands and Riverland Local Government Association
Notes to and forming part of the Financial Statements
for the year ended 30 June 2022

Note 6 - RECONCILIATION TO CASH FLOW STATEMENT

(a) Reconciliation of Cash

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

	Notes	2022 \$	2021 \$
Total cash & equivalent assets	4	897,507	1,030,339
Balances per Cash Flow Statement		897,507	1,030,339

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

Net Surplus (Deficit)	(84,880)	8,662
	(84,880)	8,662
Add (Less): Changes in Net Current Assets		
Net (increase) decrease in receivables	(20,917)	11,431
Net increase (decrease) in trade & other payables	(27,035)	64,983
Net Cash provided by (or used in) operations	(132,832)	85,076

Murraylands and Riverland Local Government Association
Notes to and forming part of the Financial Statements
for the year ended 30 June 2022

Note 7 - FINANCIAL INSTRUMENTS

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

Accounting Policies - Recognised Financial Instruments

**Bank, Deposits at Call, Short
Term Deposits**

Accounting Policy: initially recognised at fair value and subsequently measured at amortised cost, interest is recognised when earned

Terms & conditions: Short term deposits are available on 24 hour call with the LGFA and have an interest rate of 1.05% as at 30 June 2022.

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

**Receivables - Trade and other
debtors**

Accounting Policy: Carried at nominal value

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

Carrying amount: approximates fair value .

Liabilities - Creditors and Accruals

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

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

Carrying amount: approximates fair value.

Murraylands and Riverland Local Government Association

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 7 - FINANCIAL INSTRUMENTS (con't)

Liquidity Analysis

2022	Due < 1 year	Due > 1 year ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
<u>Financial Assets</u>	\$	\$	\$	\$	\$
Cash & Equivalents	897,507			897,507	897,507
Receivables	30,071			30,071	30,071
Total	927,578	-	-	927,578	927,578
<u>Financial Liabilities</u>					
Payables	1,515			1,515	1,515
Total	1,515	-	-	1,515	1,515

2021	Due < 1 year	Due > 1 year; ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
<u>Financial Assets</u>	\$	\$	\$	\$	\$
Cash & Equivalents	1,030,339			1,030,339	1,030,339
Receivables	9,154			9,154	9,154
Total	1,039,493	-	-	1,039,493	1,039,493
<u>Financial Liabilities</u>					
Payables	28,550			28,550	28,550
Total	28,550	-	-	28,550	28,550

Murraylands and Riverland Local Government Association
Notes to and forming part of the Financial Statements
for the year ended 30 June 2022

Note 7 - FINANCIAL INSTRUMENTS (con't)

Net Fair Value

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

Risk Exposures:

Credit Risk represents the loss that would be recognised if counterparties fail to perform as contracted. The maximum credit risk on financial assets of the Association is the carrying amount, net of any impairment. All Association investments are made with the SA Local Government Finance Authority and are guaranteed by the SA Government. Except as detailed in Notes 5 & 6 in relation to individual classes of receivables, exposure is concentrated within the Association'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 Association'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 Association will encounter difficulty in meeting obligations with financial liabilities. In accordance with the model Treasury Management Policy (LGA Information Paper 15), liabilities have a range of maturity dates. Association also has available a range of bank overdraft and standby borrowing facilities that it can access.

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

Expected Credit Losses (ECLs). Association uses an allowance matrix to measure expected credit losses for receivables from individual customers, which comprise a large number of small balances. As rates and annual charges are secured over subject land no allowance for such receivables is made. The following table provides information about Association's ECLs from receivables (excluding secured rates and charges, GST and other amounts held in trust). Impairment analysis is performed each reporting date. ECLS are based on credit history adjusted for forward looking estimates and economic conditions.

Murraylands and Riverland Local Government Association
Notes to and forming part of the Financial Statements
for the year ended 30 June 2022

Note 8 - RELATED PARTY DISCLOSURES

KEY MANAGEMENT PERSONNEL

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

	2022	2021
	\$	\$
CEO Contract	121,780	119,296
Member Allowances	3,200	3,155
TOTAL	124,980	122,451

PARTIES RELATED TO KEY MANAGEMENT PERSONNEL

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

OTHER RELATED PARTIES

Amounts received from Related Parties during the financial year and owed by Related Parties at the end of the financial year (inclusive of GST).

	2022	2021
	\$	\$
Berri Barmerra Council	21,630	21,527
Coorong District Council	17,559	16,421
District Council Loxton Waikerie	24,080	23,576
District Council Karoonda East Murra	9,444	8,788
Mid Murray Council	22,800	20,829
Renmark Paringa Council	19,165	19,099
Rural City of Murray Bridge	35,420	33,027
Southern Mallee District Council	11,632	10,708
SLRP Surcharge	37,965	25,820
TOTAL	199,695	179,795

Description of Services provided to all Related Parties above:

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

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INDEPENDENT AUDITOR'S REPORT

To the members of the Murraylands and Riverland Local Government Association Authority Report on the Audit of the Financial Report

Opinion

We have audited the accompanying financial report of the Murraylands and Riverland Local Government Association (the Authority), which comprises the statement of financial position as at 30 June 2022, 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 Authority as at 30 June 2022, 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 Authority in accordance with the auditor independence requirements of the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibility for the Financial Report

The Board of Management is responsible for the preparation and fair presentation of the financial report, and has determined that the basis of preparation described in Note 1 is appropriate to meet the need of the directors. The Board of Management's responsibility also includes such internal control as the Board determines is necessary to enable the preparation of the financial report is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Board of Management is responsible for assessing the Authority's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless management either intends to liquidate the Authority or to cease operations, or has no realistic alternative but to do so. The Board of Management of the Authority is responsible for overseeing the 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 management.
- Conclude on the appropriateness of the management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the 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
Partner

Signed on the 9th day of November 2022
at 214 Melbourne Street, North Adelaide

Murraylands and Riverland Local Government Association

Annual Financial Statements

for the year ended 30 June 2022

CERTIFICATION OF AUDITOR INDEPENDENCE

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of Murraylands and Riverland Local government Association for the year ended 30 June 2022, the Association's Auditor, Dean Newbery & Partners, 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*.


Dylan Strong
CHIEF EXECUTIVE OFFICER
Berri Barrmera Council


Bridget Mather
CHIEF EXECUTIVE OFFICER
Coorong District Council



David Beaton
CHIEF EXECUTIVE OFFICER
District Council Loxton Waikerie



Martin Borgas
CHIEF EXECUTIVE OFFICER
District Council Karoonda East Murray


Ben Scales
CHIEF EXECUTIVE OFFICER
Mid Murray Council


Tony Siviour
CHIEF EXECUTIVE OFFICER
Renmark Paringa Council


Michael Sedgman
CHIEF EXECUTIVE OFFICER
Rural City of Murray Bridge


Matthew Sherman
CHIEF EXECUTIVE OFFICER
Southern Mallee District Council


Carron McLeod
CHIEF EXECUTIVE OFFICER
Murraylands and Riverland Local Government Association


Mayor Peter Hunt
CHAIRPERSON
Murraylands and Riverland Local Government Association

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Certification of Auditor's Independence

I confirm that, for the audit of the financial statements of the Murraylands and Riverland Local Government Association for the year ended 30 June 2022, I have maintained my independence in accordance with the requirements of APES 110 - *Code of Ethics for Professional Accountants (including Independence Standards)*, Part 4A, published by the Accounting Professional and Ethical Standards Board, in accordance with the *Local Government Act 1999 and the Local Government (Financial Management) Regulations 2011* made under that Act.

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



Samantha Creten

Partner

DEAN NEWBERY

Dated this 9th day of November 2022



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



**Renmark
Paringa
Council**

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