

*'A great place to do
business and a great place
to belong.'*

Wakefield Regional Council Annual Report 2020/21



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Cover image: local farmer Gary Zweck. Agriculture is the backbone of the Wakefield community.

2020/21 Snapshot

Roads



- 105.4km of unsealed roads renewed
- 4.8km sealed road renewed
- 1.35km kerb/water table renewed
- 0.5km unsealed town streets upgraded (kerb, seal etc)

Development



- 156 development approvals
- \$25.2M value of all developments approved
- 17 houses approved
- 100 additions / sheds approved

Waste & Recycling



- 1,158 tonnes of kerbside waste collected
- 313 tonnes of kerbside recyclable materials collected
- 280 tonnes of organic kerbside waste collected
- 6.88 tonnes of tyres collected

Communication



- 1,439 Facebook followers
- 5,250 Facebook likes
- 24,215 unique website users
- 90,762 web page views

Regulatory Services



- 1,889 dogs registered
- 415 cats registered
- 19 building inspections
- 31 food safety inspections

Finances



- \$8.84M general rate revenue raised
- \$5.97M external grant funding achieved
- \$200,000 in COVID business grants awarded
- \$130,000 in COVID utility support for community / sports groups



Reflecting on the water - Loch-Eel at Lake Bumbunga.

Message from the Mayor

It is a pleasure to present our Annual Report for 2020/21 which shows Council continued to focus on supporting the community through the challenges of COVID-19, while working at pace to achieve the strategic objectives of our Wakefield 2030 Community Plan.

Wakefield 2030 – adopted in November 2020 – maps out the priorities identified by Council and the community through comprehensive engagement and how Council will deliver against three key focus areas: liveable communities, thriving region and sustainable future.

Our community vision is: Wakefield is a thriving and connected regional community known for its lifestyle, vibrant towns and economic prosperity. The region is growing, supported by quality assets and driven by a strong sense of pride and confidence. Wakefield is a great place to do business and a great place to belong.

This Annual Report demonstrates we are already taking great strides to deliver on that vision.

As the 2020/21 financial year began, a key project for Council was the transformation of the Balaklava and Hamley Bridge main streets. About \$1.6M is being invested to beautify these streets and make them accessible and inviting for locals and visitors alike. The projects were made possible thanks to Federal funding: \$550,000 from the Drought Communities Program and \$592,000 from the Local Roads and Community Infrastructure Program.

Drought funding also allowed Council to support the development of a second cinema at Blyth (\$350,000) and the painting of Owen silos (\$100,000): along with the main street developments, these make up our 'Activate Wakefield' projects that show our commitment to creating liveable and thriving spaces and places for people. The Owen silo was officially launched in July 2021, while the Blyth cinema works are nearing completion.

Council also successfully secured funding for the redevelopment of our aquatic facilities, with approximately \$2.81M in grants set to flow for the upgrade of the Balaklava and Owen pools, to supplement Council's contribution.



Mayor Reid with Federal Member for Grey Rowan Ramsey at the Balaklava pool.

Council has been at the forefront of lobbying for fairer road funding and, in June 2020, we gained support for our efforts at the National General Assembly of Local Government. SA's regional councils with large road networks but smaller populations are severely disadvantaged when it comes to accessing road funding, despite the fact roads in our regions are vital for agriculture and the overall economic wellbeing of the State.

The most recently released figures show regional roads in SA receive only 16% of the funding secured by metropolitan SA councils – the lowest percentage in the nation – and at the National Assembly we called on the Australian Government “to work with state/territory Local Government Grants Commissions across Australia to ensure the allocation of federal road funding is distributed to local councils in accordance with the National Principles [of road funding]”. This motion was supported unanimously and we hope to see improved outcomes through our lobbying efforts.

We are truly grateful for grant support we receive as it eases the pressure on our budget and our ratepayers to deliver the projects we all want to see. We thank the Federal and State governments for these funds and will continue to advocate strongly for funding to support our projects across the region.

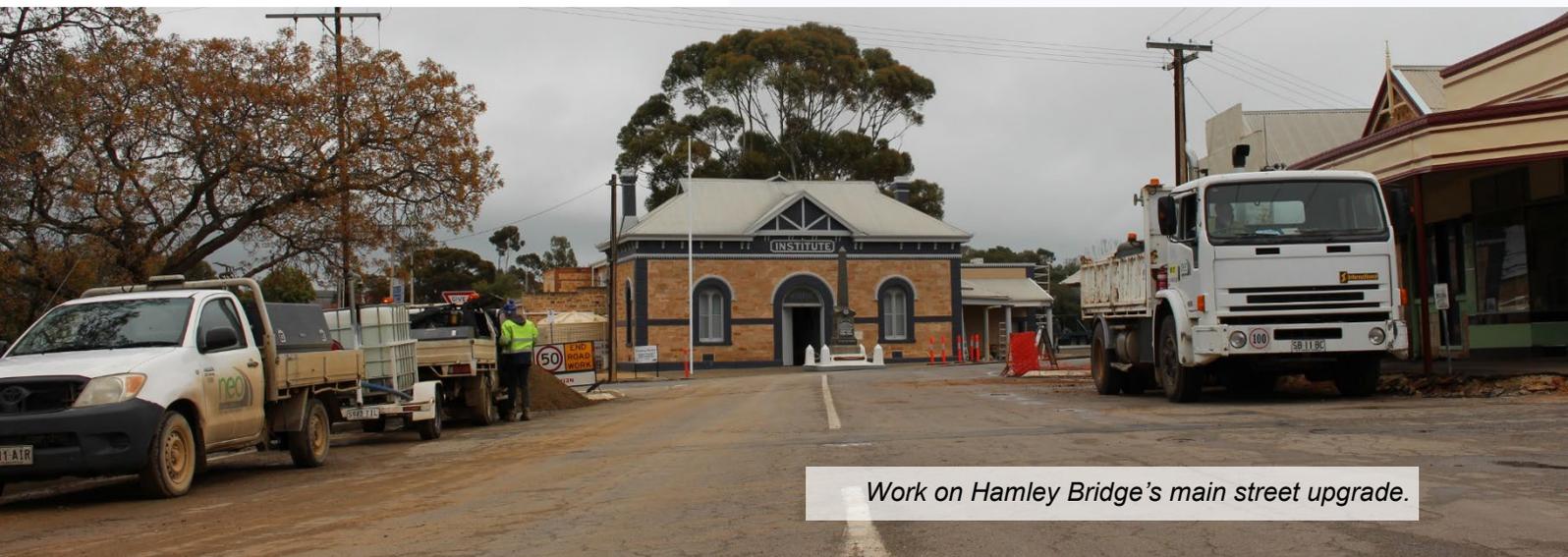
As well as benefiting from a range of grants, in 2020/21 Council also continued to provide funds to support our community through the COVID emergency. Within a few short weeks of COVID-19 restrictions being announced, Wakefield launched a bold multi-pronged support package to steer the community through the emergency – a massive step for a small regional Council.

Wakefield was one of the first councils to provide a COVID-19 support package and the first in SA to fully waive final quarter 2019/20 rates for ratepayers who could demonstrate they were doing it tough due to the COVID-19 restrictions. At the conclusion of the program on 30 September 2020 we had provided approximately \$352,000:

- Business grants – approximately \$200,000 to 41 companies;
- Sports/community utility grants – approximately \$130,000 to 38 applicants;
- Rates relief – approximately \$23,000 to 44 applicants.

Thank you to the Elected Members and employees who have continued to work hard to deliver on our vision and special thanks to our community members, businesses and residents who work together with us to make the region a great place to live, work and enjoy.

Rodney Reid
Mayor



Message from the CEO

What a year! In 2020/21, we delivered an impressive program of works and projects to make Wakefield 'a great place to do business and a great place to belong'.

You can read more information in this report but key highlights have been:

Road network record renewals – a record 105.4km of unsealed roads were renewed (up from 94km in the previous year). This massive schedule was a result of Council's efforts to address a major renewal and maintenance backlog. Improved access to local rubble supplies and a new team approach meant works finished ahead of schedule and the team could start progressing the 2021/22 program.

Activate Wakefield – as described by the Mayor, these projects include main street upgrades for Hamley Bridge and Balaklava, which are largely being delivered by Council staff and contractors, and the community-led Owen silo art and Blyth cinema projects.

Lake Bumbunga Infrastructure Project – we finalised installation of a range of new lakeside infrastructure for tourists to enjoy at our famous pink lake. The most exciting element of the project was the creation of a new Loch-Eel sculpture, while signage, viewing platform, scenic frame and public Wi-Fi were all completed in 2020/21. The \$450,000 project was supported by the Federal Government's Building Better Regions Fund (BBRF) and Lochiel Progress Association.

Port Wakefield Master Plan – during the first half of 2021, we took significant steps towards finalising a Master Plan for Port Wakefield to grow the town's tourism and lifestyle potential. Consultation on the plan highlighted priority areas for the community, including a strong desire to protect and enhance the heritage of the Port, develop attractions for tourists and locals and green the streets. Detailed design will follow, allowing Council to have 'spade ready' projects to attract grant funding.

Swimming pool upgrades – we were excited to learn of major funding for both the \$3.2m transformation of Balaklava pool and an



Unsealed road renewal at a record high in 2020/21.

\$800,000 upgrade of Owen Swimming Pool. We received \$800,000 for the Balaklava's Pool for All project from the SA Government's Local Government Infrastructure Partnership Program and were advised in October 2021 that we had been successful in securing \$1.6M from the BBRF.

This will allow us to completely replace a 25m pool – closed since May 2020 due to structural and compliance issues – and open up and grow the venue. The Owen pool upgrade will be supported by a \$410,000 grant from the Office for Recreation and Sport. Council also invested almost \$500,000 in renewal works at Hamley Bridge pool to address a range of issues. The provision of recreational facilities for our community is a key Wakefield 2030 strategy.

COVID response – the team that worked to deliver Council's support package was industry recognised at the LG Professionals SA Excellence Awards for its work to support economic development through the delivery of the grants program. This was a huge achievement and you can read more about our COVID support in this report.

Balaklava Depot – the opening of the new Balaklava Depot, the key operations centre for Council's field staff, has already seen great improvements in terms of safety and efficiency.

Instead of a 'greenfield' site, which would have required new sheds, offices and other depot infrastructure, Council purchased an existing business and two adjoining allotments, saving money and allowing for a quick move into the new premises. The new depot replaced a site which did not meet standards required in a modern workplace.

Our team – to ensure we can continue to deliver for the community in a professional, safe and efficient way, throughout the year managers and staff have been working to further develop our 'one team' approach. We know this is the key to delivering the Council and community vision for Wakefield. In an ongoing effort to create a workplace that is inclusive, high performing and proactive, all staff engaged in workshops to create a new set of culture values that reflect where we want to be as an organisation. We have landed on six values which are described on page 20 of this report.

I'd like to thank employees for their contributions and I look forward to us upholding these values as we tackle the challenges – and make the most of the opportunities – that will come our way in the years ahead.

Andrew MacDonald
Chief Executive Officer



Port Wakefield: master plan under way in 2020/21.

Planning for the future: **Wakefield 2030**



Nature Play, Balaklava.

Wakefield 2030 Community Plan

In November 2020, Council adopted Wakefield 2030 – a community plan to guide our actions for the coming 10 years.

After many months of community engagement, Council used the feedback from face-to-face workshops, farmer and industry forums, written submissions and online surveys to finetune key themes, strategies and priority actions.

The overall aims are to create attractive, vibrant towns, push towards a greener future and grow the region's economy while encouraging new businesses to lay down their roots in Wakefield. Council is committed to working with our community to achieve the shared vision for our region: we know we cannot do this alone.

This will be a truly agile plan, with the intent to update Wakefield 2030 each year, amending priority areas to reflect changing community needs and 'closing out' actions already delivered.

Strategic targets

Council has set a number of strategic targets to ensure the progress and delivery of Wakefield 2030 is carefully monitored and adjustments made as necessary to ensure we remain on track.

Our Vision

Our vision is at the heart of the plan and is:

Wakefield is a thriving and connected regional community known for its lifestyle, vibrant towns and economic prosperity. The region is growing, supported by quality assets and driven by a strong sense of pride and confidence. Wakefield is a great place to do business and a great place to belong.

This vision guides our three key themes: Liveable Communities, Thriving Region, and Sustainable Future. Council's 2020/21 performance is reported against those themes within this report.

It is too early to reflect on progress against those targets in this report but the intent is to review how we are tracking at the anniversary of the plan each year.

The strategic targets relate to:

	Reducing the infrastructure gap on the road network		Increasing local businesses
	Increasing the participation of volunteers in the community		Growing the population
	Increasing local jobs		Increasing residential and industrial development approvals

Community Services

Like all councils, we have a number of key responsibilities under the *Local Government Act 1999* and other relevant legislation. These include:

- setting rates, preparing annual budgets and setting longer-term plans for the area;
- managing basic infrastructure including roads, footpaths, parks, public open space, street lighting and stormwater drainage;
- collecting waste and street cleaning;
- supporting the elected Council;
- development planning and control, including safety assessment; and,
- regulatory services, such as dog management and environmental health.

In response to community needs, we provide additional services and programs, including:

Abandoned vehicles
 Animal management
 Asset management
 Building applications
 Caravan parks
 Cemeteries
 Community development
 Community grants
 Community halls
 Community transport

Community wastewater management schemes
 Council newsletter
 Customer service
 Economic development
 Environmental health
 Fire prevention
 Food act administration
 Green organics recycling
 Library services
 Natural resource management
 Park gardens and open spaces
 Planning applications
 Playgrounds
 Property searches
 Public building maintenance
 Public conveniences
 Recreation and sporting facilities
 Recycling
 Road construction
 Road maintenance
 Road safety
 Stormwater drainage
 Street cleaning
 Street lighting
 Street signs
 Street trees
 Swimming pools (public)
 Tourism promotion
 Traffic control
 Waste management
 Youth services



Kerbside waste collection, Balaklava.

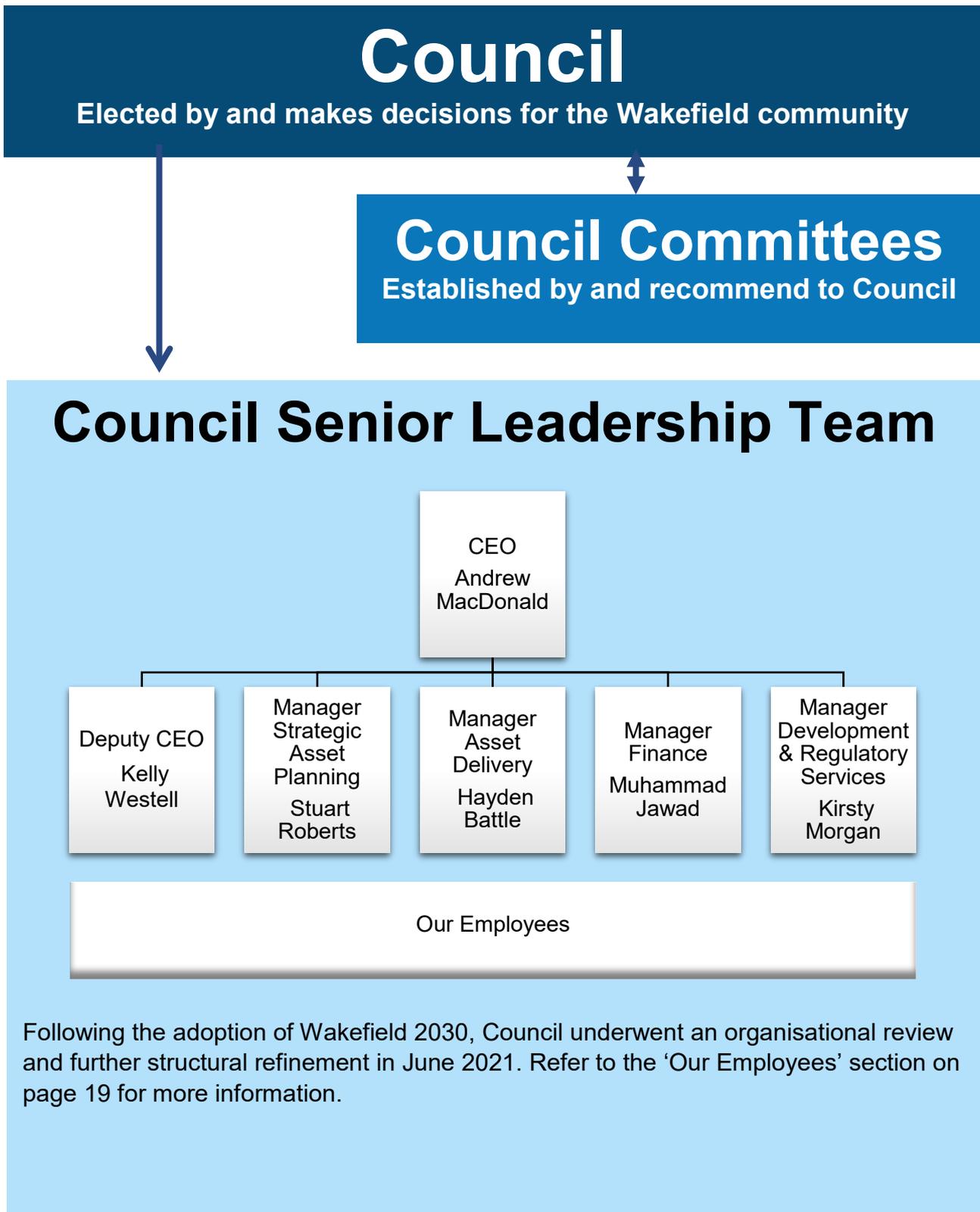
Decision making: **Our Council**



Wakefield's elected representatives.

Our Council's Decision Making structure

Wakefield Regional Council decision making structure as at September 2021:



Our Elected Members

Wakefield Regional Council consists of nine Councillors and a Mayor. It meets monthly to consider key decisions for the community.

Mayor Rodney Reid

Rodney was a Councillor from 2006 and became Mayor in 2014. Rodney is a resident of the Owen community.



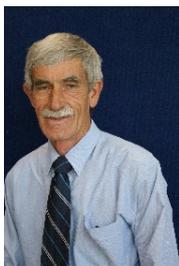
Deputy Mayor & Central Ward Councillor Malcolm May

Councillor since 2014 and resident of the Balaklava community.



North Ward Councillor John Wood

Councillor since 2006 and resident of the Blyth community.



North Ward Councillor Denni Agnew

Councillor since 2018 and resident of the Blyth community.



North Ward Councillor John Nicholls

Councillor since 2018 and resident of the Lochiel community.



South Ward Councillor Wendy Williams

Councillor since 2018 and resident of the Hamley Bridge community.



South Ward Councillor Peter Bowyer

Councillor since 2015 and resident of the Owen community.



Central Ward Councillor Terry Williams

Councillor since 2014 and a former long-term resident of Balaklava.



Central Ward Councillor Michael Greenshields

Councillor since 2018 and resident of the Balaklava community.



Central Ward Councillor Michael Rankine

Councillor since 2017 and resident of the Port Wakefield community.



Our Committees

Along with the Council, we have a number of committees established under Section 41 of the *Local Government Act 1999*. Section 41 committees in place throughout 2020/21 were:

Audit & Risk Committee

The Audit & Risk Committee consists of the Mayor (who is Presiding Member), two Councillors and two independent members. It meets approximately six times a year to monitor policy, risk management, internal controls, finances and Council's strategic and statutory responsibilities.

CEO Performance Evaluation Review Committee

The CEO Performance Evaluation Review Committee consists of the Mayor, Deputy Mayor and one Councillor. It meets as required to review the overall performance of the CEO.

Infrastructure Committee

The Infrastructure Committee consists of the Mayor and eight Councillors. It meets twice a year to discuss strategic management and service delivery of matters relating to infrastructure and asset management, including the road network.

Community Grants Assessment Committee

The Committee consists of six Councillors – two from each ward – and Mayor (Presiding Member) and meets as required to consider applications for community grants.

Other Committees:

Mid North Regional Assessment Panel: Under the new *Planning, Development and Infrastructure Act 2016 (PDI Act)*, the Council Assessment Panel has been replaced by the Mid North Regional Assessment Panel. The Mid North Regional Assessment Panel includes Wakefield Regional Council, Clare & Gilbert Valleys Council, Regional Council of Goyder and Northern Areas Council. Meetings are scheduled monthly on the fourth Thursday of the month.

Building Fire Safety Committee: The Committee consists of one independent member, one CFS representative and Council's Building Officer. The Committee discusses and considers a range of topics as outlined under section 71 of the *Development Act of 1993*.

Council Meeting Attendances 2020/21

Council Member	Ordinary Council Meetings (total 12)				Special Council Meetings (total 7)			
	Attended	Apology	On Leave	Absent	Attended	Apology	On Leave	Absent
R Reid	12				7			
M May	11	1			5	2		
D Agnew	11	1			7			
P Bowyer	12				7			
M Greenshields	10	1		1	7			
J Nicholls	8	4			5	2		
M Rankine	12				6	1		
T Williams	12				6	1		
W Williams	12				5	1		1
J Wood	11	1			6	1		

Elected Member Allowances

Elected Members receive allowances set by the Independent Remuneration Tribunal of South Australia. These allowances are adjusted on the first, second and third anniversaries of periodic elections to reflect changes in the Adelaide Consumer Price Index (CPI):

	2019/20	2020/21
Mayor	\$ 40,502.30	\$ 41,003.15
Deputy Mayor	\$12,375.00	\$ 12,697.22
Councillors	\$10,157.78	\$ 10,158.00

Committee Allowances

Non-elected member allowances:

	2020/21
Audit & Risk Committee independent member	Sitting fee of \$390 / meeting plus travel allowance

Delegations

The Chief Executive Officer has delegated authority from Council (in accordance with the *Local Government Act 1999*) to make decisions on a number of specified administrative and operational matters.

The Delegations Register can be found on Council's website and shows delegated authority from the Council to the CEO and any sub-delegations to other officers. Delegations are reviewed annually.

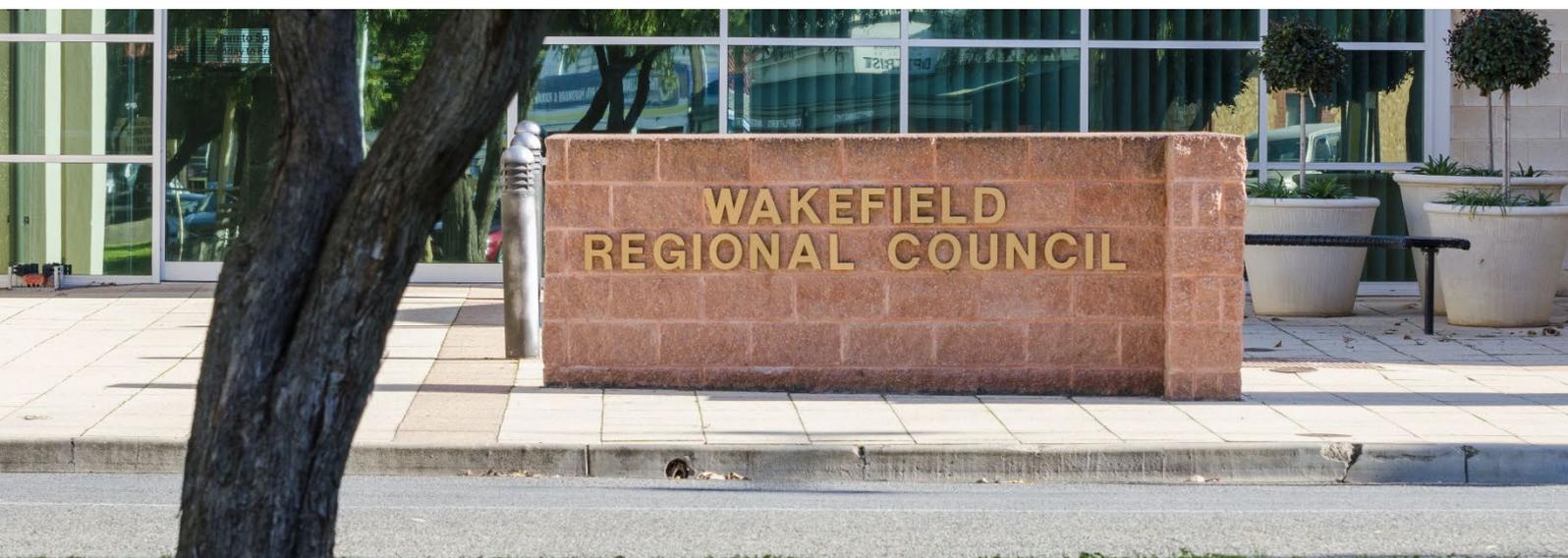
Elected Member Training

The *Local Government Act 1999* requires Council to prepare and adopt a Training and Development Policy for its Council Members, to assist them in the performance and discharge of their functions and duties. The policy is available on our website.

Council has established a workshop program to complement formal meetings and, as well as providing an opportunity for discussion on key topics; this provides Elected Members with information to assist them in the performance of their functions.

While no formal training was organised by Council in 2020/21, workshops were held to discuss various topics, including:

- 2021/22 Annual Community Plan & Budget
- Long Term Financial Plan
- Wakefield 2030
- Rate modelling and rating policy
- Unsealed Roads
- Community Grants Program
- STARCLUB Sport Group Feedback
- Port Wakefield Highway Duplication
- Port Wakefield Masterplan
- Caravan Park Review
- Elector Representation Review
- Council By-Law Review
- Genetically Modified Crops
- Lake Bumbunga
- Chart of Account structure
- Capital Renewal Program



Electoral Representation Review

The Wakefield community is represented on Council by a Mayor, elected by the community, and nine Ward Councillors.

Council is required to review this structure at least every eight years, in line with Section 12 of the *Local Government Act 1999*. The review looks at all aspects of Council's structure such as ward boundaries and whether a Mayor or Chairperson should be voted in by the community, or appointed by the elected member body.

In 2021, Council undertook the consultation process for an Electoral Representation Review. This included issuing a Representation Options Paper for the community to provide feedback. The paper sought to 'test the waters' and understand community preferences regarding the number of required elected members,

whether the division of the Council area into wards should be retained and also the options for the size and number of wards.

There were no responses to the Options Paper. Council then released a Representation Review Report recommending that the best approach for Wakefield was to retain its current ward structure and process for electing a Mayor.

Council received one public submission supporting this approach and Council has subsequently forwarded a report to the Electoral Commission reaffirming its position.

Electoral Representation

The table below indicates the average ratio of elector per elected representative for Wakefield is about mid-range compared to other councils of similar size and type:

Council	Councillors	Electors	Electoral Ratio
Coorong (8,831 km ²)	9	3,737	1:415
Yankalilla (750.6 km ²)	9	4,243	1:471
Tatiara (6,476 km ²)	9	4,470	1:497
Lower Eyre Peninsula (4,771 km ²)	7	3,719	1:531
Wakefield Regional (3,469km²)	9	4,812	1:535
Naracoorte Lucindale (4,517 km ²)	10	5,923	1:592
Grant (1,904 km ²)	9	5,333	1:593
Adelaide Plains (932.1 km ²)	9	6,274	1:697
Mid Murray (7,957 km ²)	9	6,524	1:725
Clare & Gilbert Valleys (1,840 km ²)	9	6,701	1:745
Renmark Paringa (915.5 km ²)	8	6,586	1:823
Berri Barmera (508 km ²)	8	7,283	1:910

Source: Electoral Commission SA (23 April 2021)

Delivering for Wakefield: Our Employees



Employees flying our Mates in Construction flag.

Our Team

Compared to many other councils, we have a small team of 72 employees (as at 30 June 2021). This is equivalent to 60 full-time equivalent staff with the majority based in the field. The team has a mix of skills, experience and knowledge to deliver a range of services to our community.

A new organisational structure was introduced in May 2021 and, following a transition period, was implemented on 1 July 2021. For most of the 2020/21 year, the departments and their responsibilities were as follows:

- **CEO Department:** environmental health, planning and development, building, HR, governance.
- **Finance:** rates, creditors, payroll, finance related administration, accounting.
- **Community & Corporate Services:** community compliance, records management, economic development, WHS & risk, community development, community liaison, library services, STARCLUB, marketing and communications.
- **Infrastructure Services:** asset planning, management and delivery, project delivery, facilities and procurement, parks and gardens, construction and maintenance.

Organisational Review

Following the implementation of Wakefield 2030, Council underwent an organisational review and a new structure was created to put the organisation in the best position to deliver on our new strategic direction.

The structure aimed to directly support actions in Wakefield 2030, in particular those relating to:

- Economic development, including securing external grant funding,
- Beautifying the environment,
- Strategic approach to planning and development,
- Delivering exceptional customer service.

This resulted in the creation of several roles – from within existing budget and employee numbers – to focus on key strategic areas as shown in the table below.

New position	Key strategies
Team Leader, Parks and Gardens	To support actions relating to beautifying and greening towns across the region.
Economic Development & Grants Coordinator	To seek external funding and identify opportunities that work to diversify and grow the region's economy.
Manager Development & Regulatory Services	To bring a strategic approach to planning and development, including enticing new developers.
Customer Services Coordinator	To play a key role coordinating a 'one team' customer effort across the organisation.



1. We put **SAFETY FIRST**



2. We deliver **EXCEPTIONAL SERVICE**



3. We work as **ONE TEAM**



4. We create a **POSITIVE AND SUPPORTIVE** workplace



5. We **RESPECT AND VALUE** all people



6. We are **EMPOWERED** to achieve great things

Our brand: a team of respectful and empowered people committed to providing exceptional service.

Employee Engagement – Values

Throughout 2020/21, Council employees worked on establishing a new set of common values, as shown above.

Staff were consulted over a number of workshops and collectively agreed on an organisational brand and values going forward.

A cross-Council ‘culture team’ has been established to embed these values through staff engagement and to work on ways to hold the team to account.

Workforce Policies

We are committed to a robust, equitable approach to attracting and selecting the best people for roles, ensuring their skills, knowledge, experience and attributes will help us deliver high quality service to our community.

In 2020/21, a new Annual Performance Plan and related procedure were developed for employees to undergo their annual performance appraisals. Managers were provided with training in how to undertake these plans with their team. The new process will help create a performance-based culture, assist with career path planning and identify future employee development and training needs.

Enterprise Bargaining

During 2020/21, Enterprise Bargaining negotiations concluded for both office-based and field-based staff Enterprise Agreements, with both agreements being negotiated for a further three-year period.

Clauses added include family and domestic violence leave (5 days), paid maternity and paternity leave (of up to 4 weeks) and paid emergency services leave (2 days).

Equal Employment Opportunity Programs

Council continues to have in place Contact Officers as well as an external Employee Assistance Program. These initiatives provide employees with an opportunity to discuss work and non-work related matters.

Additionally, Council remains MATES accredited, through Mates in Construction. This program is designed to equip staff to keep a suicide safer organisation and has three employees trained in Applied Suicide Intervention. This is comparable to a first aid officer on-site who will talk to a person to help keep them safe.

Training and Development

Staff training undertaken in 2020/21 included:

- Creditors Electronic Purchase Orders
- Writing Successful Business Cases
- Understanding Your Obligations Under the Burial and Cremation Act and Regulations
- Debt Collection Training
- GST/FBT training
- First Aid Training
- CPR Refresher Course
- Mates in Construction – CONNECTOR Training
- Mates in Construction – ASIST Training
- Fire Prevention Officer Course
- Return to Work for Managers & Supervisors Training
- Work Zone Traffic Management Training
- Back Hoe Training
- Skid Steer Training
- Chemical Accreditation Training
- HC Driving Licensing

Executive Salary Information

The following information shows the number of Senior Executive Officers and information on allowances and benefits provided as part of their salary package.

Chief Executive Officer

- Contract salary.
- Pay increase to be determined at yearly performance review.
- Unrestricted personal use of a fully maintained Council vehicle.

- Superannuation as per the Superannuation Guarantee (Administration) Act 1992 and LG Acts.
- Provision of a mobile telephone and laptop/tablet.
- Reimbursement of all expenses relating to the performance of the position.

Deputy Chief Executive Officer

- Contract salary.
- Pay increase to be determined at yearly performance review.
- Private use within SA of a fully maintained Council vehicle.
- Superannuation as per the Superannuation Guarantee (Administration) Act 1992 and LG Acts.
- Provision of a mobile telephone and/or reimbursement of personal mobile phone up to the value of \$100/month.
- Reimbursement of all expenses relating to the performance of the position.

Four Managers

- Wakefield Regional Council Australian Services Union Enterprise Agreement 2020 – Senior Officer Level 3 Year 3.
- Private use within SA of a fully maintained Council vehicle.
- Superannuation as per the Superannuation Guarantee (Administration) Act 1992 and LG Acts.
- Provision of a mobile telephone and/or reimbursement of personal mobile phone up to the value of \$100/month.



Our 2020/21 Performance: Annual Plan



Official launch – Lake Bumbunga tourism project.

2020/21 tracking

The tables below summarise our performance against our 2020/21 Annual Community Plan & Budget as at 30 June 2021. A number of

projects marked as 'in progress' were anticipated to span the years 2020/21 and 2021/22:

Spade Ready Projects

Port Wakefield caravan park and tidal lagoon, concept, detailed design and cost estimates	In progress	This project now forms part of the Port Wakefield master plan
RV Park adjacent to Lake Bumbunga	Reconsidered	Council has determined to improve existing RV parks so this project will not proceed at this point in time
Hamley Bridge Football and Netball Club concepts, detailed design and cost estimates	In progress	Master plans being developed
Ralli Park detailed design and cost estimates	In progress	Master plans being developed
Port Wakefield Childcare Centre Business Case	In progress	A childcare demand survey is being conducted in October 2021
Apex Park Balaklava, detailed design and cost estimates	Deferred	This project moved to the 2021/22 year
Balaklava Railway corridor initial investigation & concept design	Deferred	This project moved to the 2021/22 year
Plant & Machinery assets	Largely complete	Tractor, mower, minor plant and light fleet replaced. COVID delays to shipment of major plant items
IT infrastructure	Complete	Router replacement and general upgrades

Operating projects

Planned activity	Status	Comment
Blyth Cinema (funded by grant)	In progress	Project scheduled for December 2021 completion
Owen Silo Art (funded by grant)	Complete	Officially launched July 2021
Infrastructure Asset Management Plan review	Complete	All five plans reviewed and updated
Rubble pit remediation	In progress	Ongoing – weather delays deferred some works
Wakefield 2030 design and production	Complete	Plan adopted in November 2020 and copies produced
Disability Access & Inclusion Plan development	Complete	Project is completed and actions being implemented
Internal controls review	Complete	Project completed and report presented to September 2021 Audit & Risk Committee meeting
CEO performance review	Complete	Project completed and survey / review undertaken
GIS platform upgrade - fire permits	Deferred	Deferred until 2021/22 year
Cat management legislative changes	Deferred	Deferred until 2021/22 year
Seed funding for community events	In progress	Small amount provided in 2020/21 but budget in 2021/22 for main street events

Capital projects

Sealed roads	Largely complete	Two roads deferred until 2021/22, while one did not attract necessary grant funding
Unsealed roads	Largely complete	34 out of 37 projects completed
Kerb and water table – Blyth	Deferred	Works delayed until 2021/22 financial year due to adjacent water works
Footpaths – Owen and Brinkworth	Deferred	Works deferred to 2021/22 Annual Community Plan
Town entrance signs – Snowtown & Brinkworth	In progress	Development application progressed - work to continue in 2021/22
School crossings – Brinkworth & Owen	In progress	Works carried into 2021/22
Port Wakefield Master Plan	In progress	Master Plan adopted in August 2021
Main street upgrades – Balaklava & Hamley Bridge	In progress	Projects nearing completion and grant funding extended to December 2021
New levee bank at Bowmans	In progress	Design work is complete, but construction will commence in 2021/22.
Stormwater works associated with road upgrades	Complete	Various works completed
2016 storm damage repairs (incl floodways/stormwater culverts)	In progress	Contractors have been engaged and work under way in 2021/22
Stormwater infrastructure renewals	Deferred	Work is to be carried forward in to 2021/22 financial year
CWMS asset renewal	Complete	Various works completed
New intake screen at Port Wakefield treatment plant	Deferred	Project deferred until 2021/22
Balaklava swimming pool upgrade	In progress	To be completed in 2021/22 following grant funding success
Hamley Bridge swimming pool upgrade	Complete	Various compliance works completed
Owen swimming pool upgrade	In progress	To be completed in 2021/22 following grant funding success
Cemetery upgrades – Balaklava and Barunga Gap	Complete	New niche wall at Balaklava and Barunga Gap resheet track and carpark
Replace playground equipment and/or install shade sails	In progress	Various shade sails being installed in early 2021/22
Port Wakefield Caravan Park works	In progress	Works on manager's office complete; shower block works carried forward
Balaklava Caravan Park works: ablution block and replace existing slab	In progress	Disability access ramp completed. Door to be widened July 2021. Ablution block retiling completed
Design and construction of a new depot at Balaklava	In progress	Various works to be finalised in 2021/22
Snowtown depot works	Complete	Bird proofing main shed, installation of concrete slab in truck shed, fencing
Council owned buildings renewal	In progress	Snowtown Hall repairs in progress. Detailed assessments underway of all building assets
Bridges: works to make bridges compliant after engineering inspection	In progress	To be delivered in 2021/22 – awaiting quotes and designs
Lake Bumbunga tourism infrastructure project	Complete	Project completed – officially launched in September 2021

2020/21 in review: Highlights



Our Wakefield 2030 Community Plan identifies three themes or areas where we will focus attention to bring our vision to life. Each theme includes key strategies and priority actions to be achieved over the short, medium and longer term.

The following pages summarise our 2020/21 performance against the three themes: Liveable Communities, Thriving Region and Sustainable Future.

Liveable Communities

Outcomes we are seeking:

- Our towns are vibrant and active
- Our quality assets meet the community's needs
- Our community is healthy, safe and connected
- Our creative community participates in and values our arts and culture

Highlights from the 2020/21 year:

Activate Wakefield: Three major projects to activate and revive spaces across Wakefield were approved in May 2020 as part of a \$1M funding injection from the Federal Government's Drought Communities Programme Extension and these works continued in the past year:

- Blyth Cinema expansion and car park project (\$350,000 grant funding): Will see a second cinema added to the popular local entertainment venue, with city-quality projection and sound, and a sealed carpark constructed for patrons.
- Owen Silo Artwork Project (\$100,000 grant funding): The dominant silos in Owen became the canvas for artwork designed by renowned artist Robert (Alf) Hannaford AM and painted by experienced silo painter Cam Scale.
- Hamley Bridge and Balaklava Main Street Upgrade Project (\$550,000 grant funding) – see paragraphs right.

Main street upgrade at Balaklava and Hamley Bridge: Council began a \$1.6M makeover of both Balaklava and Hamley Bridge main streets to activate these spaces and create attractive, accessible and green streetscapes for people to work in and enjoy. Major civil works included upgraded footpaths, paving, access ramps and kerbs, while 25 buildings and shopfronts were repaired and repainted as part of the project. Street furniture, tree and garden bed planting, lighting and community asset upgrades have also featured. Project funding through the Federal Government's Drought Communities Programme (see left) and Local Roads and Community Infrastructure Program (\$592,000), was supplemented by a \$450,000 Council budget. Town reference groups have helped guide project elements and community events are being planned to officially launch the works. Council will use the projects to guide further town streetscape beautification projects.



Owen silo art.

Port Wakefield Master Plan: the seaside town of Port Wakefield will get star treatment following adoption of a master plan crafted with significant community input over the 2020/21 year. A riverfront playground, town plaza and tree planting throughout local streets are priority projects outlined in the master plan for the town which had been shaped by feedback from the community which wanted to see more focus on tourism, waterfront recreation and engaging activities for local residents and children. Port Wakefield's rejuvenation is a priority action in Wakefield 2030 and the master plan focuses on opening up the town to visitors, improving streetscapes, making the most of Port Wakefield's rich heritage and providing a strong sense of the town as a gateway to adventure. Detailed design on the priority projects will progress in 2021/22 and Council will seek grant funding to support delivery of the exciting portfolio of works.

Infrastructure Asset Management Plans: a key strategy of Wakefield 2030 is to ensure we have well-planned assets that meet the community's needs now and into the future. A complete review of Council's five Infrastructure Asset Management Plans was undertaken in 2020/21, leveraging community consultation undertaken as part of Wakefield 2030.

Changes to the plans focused on the timing and expenditure on renewals through the asset lifecycle, with the primary aim to ensure assets

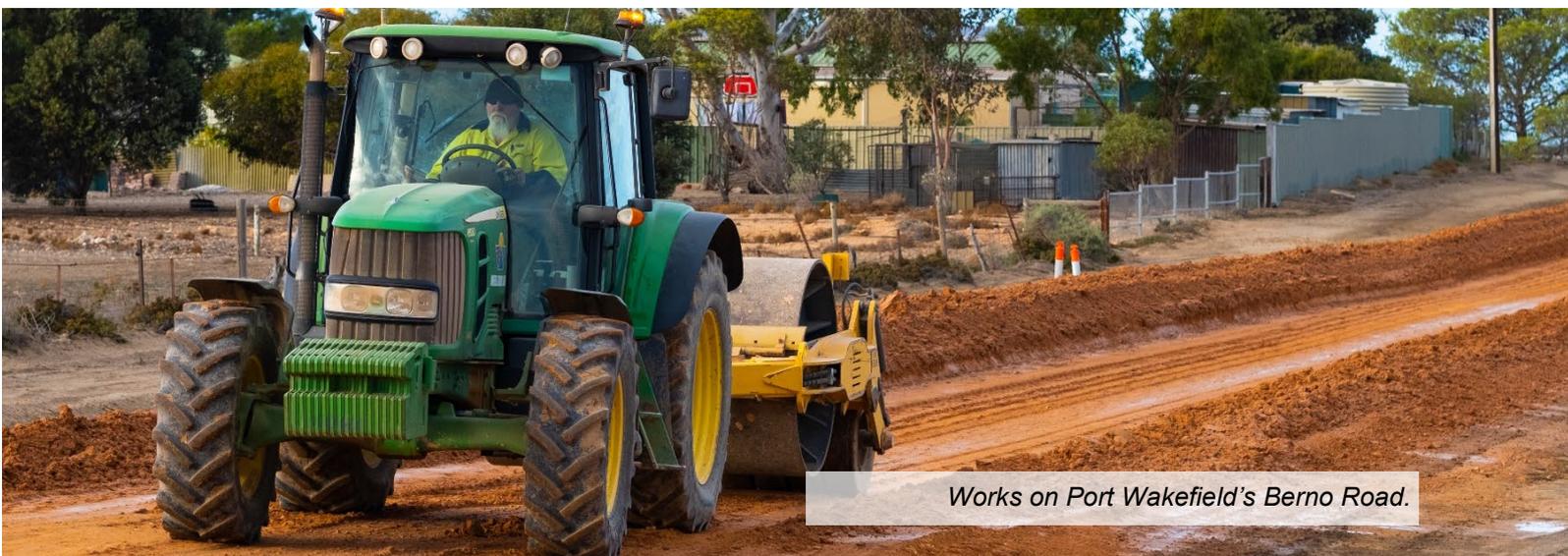
continue to perform well for the community and are financially sustainable into the future. The updated plans were adopted in April 2021:

- Transport – covers our extensive network of sealed and unsealed roads.
- Buildings & Structures – covers hundreds of assets in the region.
- Bridges – which covers 11 bridges.
- Stormwater – covers all stormwater assets (e.g. drains, culverts, floodways etc).
- Community wastewater management schemes – covers all assets relating to our five schemes (Balaklava, Port Wakefield, Snowtown, Blyth and Hamley Bridge).

Unsealed road renewal record: a record 105.4k of unsealed roads was renewed in 2020/21, up from 94km in the previous year. Major road renewals completed in the \$4.8M program included:

- Watchman Exchange Road, 5.6km
- Mallee Corner Road, 5.5km
- Old Mallala Road, 6.2km
- Port Lorne Road, 5.6km

Mine Street renewal: one of the larger infrastructure projects Council completed in 2021 was the renewal of Mine Street in Port Wakefield. The \$350,000 project included new kerbing and footpaths and a fresh bitumen seal, and was supported by \$300,000 from the Federal Government.



Works on Port Wakefield's Berno Road.

Exciting swimming pool investment: the \$3.2M transformation of Balaklava swimming pool into an aquatic venue for all to enjoy will begin in 2021/22 after Council successfully attracted grant funding. Initially, Council secured almost \$1.6M from the SA Government under the Local Infrastructure Partnerships Program and, in October 2021, was informed that its application for another \$1.586M under the Australian Government's Building Better Regions Fund had been successful. The project will completely replace the 25m pool and open up and grow the venue with new, exciting features for users of all ages and access needs, including a splash pad for poolside fun. Economic stimulus, jobs and social connectedness will all flow from the investment. Half of the funds secured from the State Government will need to be returned under the state grant funding terms. However, the Federal grant means Council will contribute only \$800,000 to the project. Earlier in the year, Council also received a \$410,000 grant from the Office of Recreation and Sport to match funding for the \$820,000 upgrade of Owen pool. Meanwhile, Council funded \$500,000 upgrade works at the Hamley Bridge pool.

COVID-19 Support: Council's COVID support program continued into 2020/21, directly targeting those impacted by restrictions introduced due to the COVID19 pandemic. The program came to an end on 30 September 2020, with Council approving approximately \$353,000:

- 41 local businesses secured grants to the value of approximately \$200,000;
- 38 community groups and sporting clubs received utility payments support worth approximately \$130,000;
- 44 fourth quarter rate remissions were provided totalling approximately \$23,000.

There was wide praise for the program, with many of those supported thanking Council for providing financial support, as well as moral support at a time when many were doing it tough. Council received an Excellence in Local Economic Development Award at the Local Government Professionals Awards for the behind-the-scenes work to deliver the business grants program.

Dean Nicolle Walking Trail: in 2020/21 more work was done to extend the walking trail network in Wakefield to offer a way for people to connect to their community, the surrounding

natural landscape and embrace an active lifestyle. The Blyth Progress Association contacted Council for financial support to create the 2km Dean Nicolle Walking Trail and Council provided grading, rolling and drainage works to the value of \$6,000 to facilitate the trail. Meanwhile, work continues to raise funding for the 18km 'Wool Trail' between Blyth and Brinkworth.

Townsvale roads issue resolved: after almost 90 years of debate about who was responsible for maintaining Townsvale Estate - which was originally built on privately owned land in Balaklava - Council agreed to take ownership of the roads and infrastructure. On accepting ownership in July 2020, Council committed to progressively upgrade the estate roads and associated stormwater assets. Five vacant blocks of low-lying land within the development were transferred to Council at no cost and these will be used for stormwater and flood mitigation and provide a public nature reserve.

New works depot: Council has experienced significant growth since its amalgamation in 1997 and the former District Council of Balaklava works depot had become too small for storage and was compromising efficiency and our high safety standards. In 2020, Council purchased 31 Gwy Terrace – formerly SA Complete Diesel Services – and two adjoining allotments for its new Balaklava Depot. The first phase of the move to the depot has been completed and a second phase will involve working with staff to plan and implement the layout of stores, plant and equipment and any additional storage that may be required.



Grant Willmer & Jarrad Seiboth at the old depot.

Disability Access and Inclusion Plan: as Wakefield 2030 was being developed, so too was our new Disability Access and Inclusion Plan (DAIP) – a first for Wakefield. The 5-year DAIP seeks to ensure our services, the spaces and places we provide, the events we deliver, the information we share and the opportunities we offer for people are inclusive and accessible.

We based the plan on the four themes of the *Inclusive SA: State Disability Inclusion Plan 2019–2023*:

- Inclusive communities for all
- Leadership and collaboration
- Accessible communities
- Learning and employment

The plan was adopted by Council in September 2020 and some of the actions have already been delivered. For example, a range of accessibility features (including signage, access ramps, seating and pathways) were incorporated into the final designs for the Balaklava and Hamley Bridge main street rejuvenation projects.

Public Health & Wellbeing Plan: in 2020/21, work started on a new Public Health & Wellbeing Plan for Wakefield and Council leveraged the support of Flinders University Masters students who completed an in-depth study into health services while on a six-week placement with Council's community team.

A region-wide survey was undertaken to gauge community perceptions of health and wellbeing in the region, access to these services, quality of health care and the level of community connectedness to combat social isolation. The plan will include actions to improve health and wellbeing within the community.

Volunteer Week: Wakefield has a higher proportion of volunteers than the state average and, through Wakefield 2030, we aim to encourage more people to play a role. We also make an effort to thank our existing volunteers and, in 2020/21, Council hosted a celebratory dinner for our 55 volunteers, recognising the valuable contributions they make across the region. Premier's Certificates were presented to locals Ken Roberts, Ken Anderson and Sarah Tiller for their extensive contribution to the community.

Community Bus: our Community Bus service continues to offer transport support to assist residents living within our region to access a range of services. This support enables people to participate in community life, access shops, medical and other facilities that may be of benefit to them. The bus, driven by our skilled volunteers, offers an affordable personalised service providing door-to-door passenger delivery and pick up in the local area and to other key sites. Council welcomed a new volunteer driver to the roster in 2020/21 and is actively seeking additional volunteers.

Youth Week: Council had an incredible turn out to the Get Stoked! Youth Week event in March 2021. More than 200 people attended the event to enjoy the BMX demonstrations, activities, merchandise, food and music on offer. A small funding contribution secured from Youth Week SA supported the event.



Enjoying the Get Stoked! Action.

New-look community grants launched: in 2020/21 substantial changes were made to Council's Community Grants Program, which aims to support local groups and clubs across the region. The new program was designed around the Wakefield 2030 priority areas to ensure support for the community projects would help deliver our overall strategic aims.

Separate funding categories were created for the program: minor grants up to \$2,000; major grants from \$2,001 to \$25,000; and event sponsorships from \$500 to \$2,000. Event sponsorship applications are accepted throughout the year, while minor and major grants are determined annually by Council's Community Grants Assessment Committee.

Eighteen applications were received under the new program and the Committee awarded \$110,000 for a variety of initiatives, including a toilet and shower block upgrade at Snowtown's Centenary Park (\$25,000), solar power in Lochiel (\$7,500), a new community garden at Brinkworth (\$4,900) and facility upgrades to Balaklava Museum's Urlwin Park (\$10,000).

Citizen of the Year 2021 Awards: Council recognised more remarkable people through the Citizen of the Year Awards presented in early 2021. These awards acknowledge the outstanding contributions made by our residents who volunteer their time and expertise to improve community life. The awards winners were:

- 2021 Citizen of the Year Award: Richard Gregory, from Hamley Bridge, for his tireless contributions and years of loyal service to local groups and clubs.
- 2021 Young Citizen of the Year: Kristin Carling, from Blyth, who manages to balance a full-time job with a long list of responsibilities around town, including at the Blyth Snowtown Netball Club.
- 2021 Community Event of the Year: Mid North Ladies Wellbeing Gala, from Balaklava. Held in August 2020, the Gala presented an opportunity for local women to kick off their Zoom attire and frock up after weeks of isolation.



Clockwise from above: Citizen of the Year Richard Gregory, Young Citizen Kristin Carling and the Mid North Ladies Wellbeing Gala.

Thriving Region

Outcomes we are seeking:

- Our economy is diversifying and growing
- More people are calling Wakefield home
- Visiting tourists are enhancing our region

Highlights from the 2020/21 year:

Lake Bumbunga Tourism Infrastructure: our \$450,000 Lake Bumbunga Tourism Infrastructure project was finalised in 2020/21, including a playground area, public toilets, town entry signs, formalised car park, scenic frame for photo opportunities, public Wi-Fi, signage featuring local history and points of interest, and a boardwalk/viewing platform.

Lochiel's Lake Bumbunga has become an increasingly popular destination for visitors, as well as photographers and film makers keen to capture images of the pink lake. The jewel in the crown of the project is the new-look Loch-Eel Monster sculpture – built by Port Broughton mechanic Wayne Dennis – which took about two years to build around a stainless-steel rod, with wire mesh.



The project was half funded by the Federal Government's Building Better Regions Fund, with Council and the Lochiel Progress Association contributing the remaining budget.



The Loch-Eel monster at Lake Bumbunga and being installed (above).

Small Business Incentives: after the success of Council's COVID-19 Support Program, which included grants for businesses affected by restrictions, Council was determined to continue providing assistance where it could.

In February 2021, a \$40,000 Small Business Incentive program was approved with two funding streams:

- Up to \$1,500 for 'Promote & Develop' activities that seek to enhance the skills of employees or market business activities;
- Up to \$3,000 for 'Innovate & Renovate' activities that seek to find new ways of working to give the business a competitive edge.

The program launched on 1 September 2021 and will remain open until the funding is expended.

Caravan Parks review: in 2020/21, Council undertook a strategic review into its two caravan parks to better understand how they were operating and to explore options for the future. The review showed the Port Wakefield and Balaklava caravan parks produced only small profits and that significant capital reinvestment was required if the parks were to continue operating in a viable way.

Council is investigating transitioning the parks to a simpler operating model. However, more work is required to engage with licence holders and the community to discuss park operations, facility concerns, today's legislative requirements and potential operational models to determine the most appropriate way forward.

Creating an RV park network: Council continues to work with the region's RV park community operators (in Blyth, Brinkworth,

Hamley Bridge, Snowtown, Lochiel and Owen) on ways to promote a network of RV park offerings across Wakefield.

Council agreed to invest in progressively improving the RV park facilities with a \$55,000 budget to undertake works at Hamley Bridge to start the program. A ticket machine, signage and minor upgrades will support community investment at Snowtown, while other RV parks will have branded signage installed in 2021/22. Council will assess performance of the ticket machine before looking at this concept for other sites.

Town entry signage: our \$500,000 Town Entry Signage Program continued in 2020/21, with Blyth and Owen having spectacular new signage installed to greet motorists on key routes into the towns.

The sign designs – which were chosen after a community-wide competition – display iconic local imagery that pays tribute to the region's thriving agricultural industry and its strong community ties. Snowtown and Brinkworth will receive signage in the coming year.



One of the town entry signs at Blyth.

Development statistics

The following tables shows development information for 2020/21 compared to the previous two years:

Council-wide information:

	2020/21	2019/20	2018/19
Housing approvals	17	10	20
Additions/domestic shed	100	80	111
Industrial developments	16	12	12
Commercial developments	7	3	2
Public developments	5	2	9
Land divisions/boundary realignment etc	11	17	17
Total Development Approvals	156	124	171
Total Value	\$25,244,626	\$6,482,110	\$15,751,411

Breakdown of approvals for each town:

	2020/21	2019/20	2018/19
Balaklava	68	39	56
Blyth	11	11	14
Brinkworth	5	1	5
Halbury + Hoyleton	2	1	10
Hamley Bridge	10	9	13
Lochiel	2	2	6
Owen/Pinery	7	8	17
Port Wakefield	13	10	15
Snowtown	4	6	9
Rural Areas	34	37	26



There were 68 Development Approvals in Balaklava during the year.

Sustainable Future

Outcomes we are seeking:

- Our landscape and ecosystems are valued and protected
- Our resources are managed sustainably
- Our region is recognised as a responsible environmental leader

Highlights from the 2020/21 year:

Wharf renewal: in late 2020, Council partnered with the sustainable infrastructure company Downer on a project to renew sections of the Port Wakefield road network around Wharf Reserve and Wharf Crescent, reusing more than 71,000 plastic bags in the process.

A sustainable asphalt called Reconophalt was used, which combines traditional landfill plastics with recycled asphalt during production. The following amounts were used on Wharf Crescent and Reserve:

- 2,084 printer cartridges
- 25.8 tonnes of recycled asphalt
- 71,289 plastic bags



Mayor Reid at Wharf Reserve.

Roadside vegetation management: a new roadside vegetation trimming program was launched in 2020/21 to create safer, more accessible roads and address a backlog of vegetation management works.

Vegetation trimming prevents any trees and bushes on the roadside from narrowing a carriageway, obscuring driver vision and

blocking access for farming machinery and other large vehicles.

Council's Transport Infrastructure Asset Management Plan forecasts an investment of \$276,000 a year for three years and then approximately \$273,000 per year for seven years to tackle the backlog and then implement an ongoing maintenance program.

Green waste increase: volumes of waste from 'red lid' kerbside bins – or landfill waste – remain steady in Wakefield but figures indicate organic waste from 'green lid' bins increased in the past year.

The table below shows the increase in green organics in tonnes, compared to other kerbside bins over the past three years:

	Organic (tonnes)	Landfill Waste (tonnes)	Recycling (tonnes)
2018/19	159	1,114	310
2019/20	216	1,109	307
2020/21	280	1,158	313

Council will pursue communication campaigns and other strategies highlighted in Wakefield 2030 to cut down on waste to landfill in the coming years.

Local Nuisance and Litter Control Act:

Council is responsible for investigating complaints made under the *Local Nuisance and Litter Control Act 2016*. In 2020/21:

- Council received more than 77 official complaints in relation to local nuisance (including odour, noise, dust etc) and littering;
 - 4 expiations were issued under the Act
 - There were no prosecutions issued under the Act
 - 4 nuisance abatement notices were issued under the Act
 - There were no civil penalties negotiated under Section 34 of the Act
 - There were no applications by Council to the Court for orders or civil penalties under section 34 of the Act

Fire awareness: reminding property owners to clean up their properties before the start of the bushfire season was a key focus for Council's Community Safety & Compliance Officer in 2020/21.

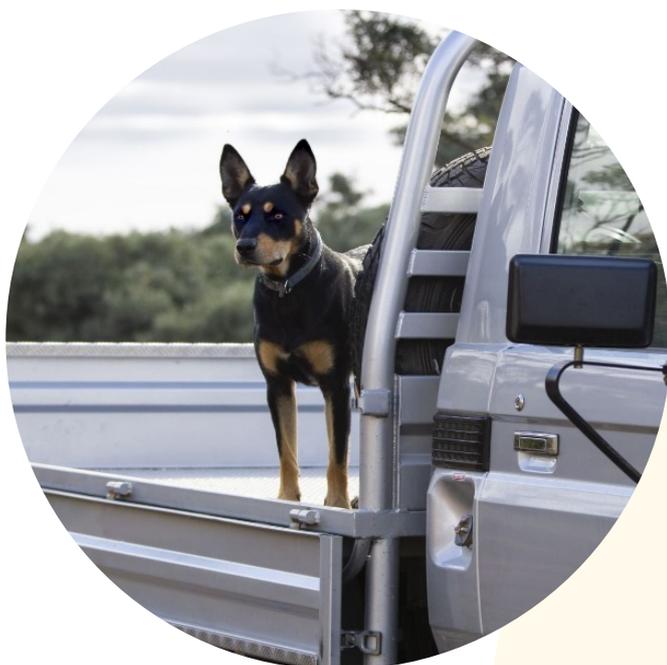
A campaign called 'Remember November' was featured in Wakefield's social media pages,

local papers and in the Wakefield Wrap community newsletter, reminding property owners to start cleaning up properties in spring before the weather warms up.

In 2020/21, Council issued 34 burning permits to landholders and purchased a GIS system to assist with fire hazard reduction inspections. Forty-two expiations were issued to property owners for failing to comply with the provisions of the *Fire and Emergency Services Act*.

Animal Management: in 2020/21, Council recorded 2,312 dog and cat registrations, up from 2,229 the previous year. Council has 421 voluntary cat registrations. During the year Council ran an educational campaign focused on responsible dog ownership and the importance of registering and microchipping dogs, as well as the need for effective controls.

Council once again engaged ChipBlitz to host a microchipping drive in May 2021 to encourage more pet owners to have their dogs and cats microchipped in line with SA legislation but also to increase chances of pets being reunited with their owners.





Listening to you: **Information**



Consultation on the Port Wakefield Master Plan.

Informing and engaging

Council continuously seeks to find improved, appropriate and cost-effective ways to inform and involve the local community, stakeholders and interested parties in our activities and decision making. There are a number of ways people can raise issues with us, or voice their opinions, including:

- Deputations – with permission from the Mayor, a member of the public can address a Council meeting;
- Petitions – written petitions can be addressed to Council;
- Requests – a member of the public can write, email or call the Council in relation to any Council policy, activity or service;
- Elected Members – members of the public can contact their local ward Councillor and/or the Mayor to discuss Council issues;
- Public consultation – Council will seek community feedback on particular topics.

Confidentiality Provisions

All meetings of Council are held in public except in special circumstances. Council discusses certain matters in confidence for good reasons, usually to consider commercially sensitive materials or legal advice.

In 2020/21, five Section 90(2) orders were made excluding the public from meetings for the following matters:

- Townsvale Estate – 22 July 2020
- CEO Performance Review – 23 September 2020
- Balaklava Depot Proposal – 25 November 2020
- Citizen of the Year – 25 November 2020
- Senior Management Review – 14 April 2021

Seventeen Section 91(7) orders to keep a matter confidential lapsed or ceased to apply during the financial year, being:

- Townsvale Estate – Legal Advice – 23 May 2018, 25 July 2018, 12 December 2018, 23 January 2019, 17 April 2019, 24 July 2019, and 22 July 2020.
- Senior Management Review & Organisational Development, 25 July 2019
- Balaklava Depot – Alternative Location - 25 September 2019, 25 May 2020 and 25 November 2020.
- Rating review – use of consultant – 24 July 2019

- Port Wakefield Gateway Estate Development Approval - 23 October 2019
- Demolition of 16 Fourth Street, Snowtown – 23 October 2019
- CEO Performance Review – 23 September 2020
- Citizen of the Year 2020 – Australia Day Awards – 25 November 2020
- Senior Management Review – 14 April 2021

Four Section 91(7) orders remained in place at the end of the 2019/20 financial year:

- Industrial Relations Matter – 23 November 2016, 14 December 2016 and 31 January 2017
- Mayors Report – CEO Resignation – 27 August 2018

Section 270 Review

Section 270 of the *Local Government Act 1999* requires Council to develop and maintain policies, practices and procedures for dealing with:

- Any reasonable request for the provision of a service by the Council; or,
- For the improvement of a service provided by the Council; and,
- Complaints about the actions of the Council, its employees, or other persons acting on behalf of the Council.

Section 270 review gives community members the opportunity to request a review of a decision made by Council or a Council employee. The review may be conducted internally or by an external party.

In 2020/21, Council received one request for Section 270 internal review. The application was received on 3 June 2021, requesting a review of an internal decision made by Council's Technical Advisor to not proceed with progressing a partial road closure. The resident believed a partial road closure would reduce dust issues caused by traffic on the unsealed road adjacent to the resident's house.

The review was performed by the Chief Executive Officer, who was not involved in the original decision, nor any other subsequent decisions relating to the matter. The CEO reviewed and revisited all correspondence on the matter and interviewed the Infrastructure Services staff who made the internal decision. The applicant was notified of the outcome.

Freedom of Information Requests

As much as possible, we make information readily available to the community. However, if a member of the public requests other information, we will consider this request in line

with the requirements of the *Freedom of Information Act 1991*. In 2020/21, Council received nine applications under the FOI Act as outlined in the table below:

Request	Determination
Rates for certain properties in Port Wakefield	Determined not to process pursuant to FOI Act but referred to the House of Assembly roll
List of objectors to road closure request	Full release
List of registered High Risk Manufacturing Water Systems (cooling towers)	Full release
Request for statement from dog attack	Full release
Request to access documentation regarding road closure request and development application 373/035/17	Full release
Request to access documentation regarding development application 373/035/17	Full release
Request to access documentation regarding development application 373/035/17	Full release
Request for documentation regarding CWMS tender process	Partial release

Access to Documents

Most documents prepared by Council and/or relating to Council activities can be found on our website. Members of the public may also inspect documents at Council's office or request copies, in line with any relevant fees set by Council. Documents, codes of conduct and registers made available include those listed in the table below.

Anyone seeking access to a document should first contact Council to find out if it is publicly available. For those documents that are not classed as public, a Freedom of Information application form can be lodged.

Registers	Codes	Others include
<ul style="list-style-type: none"> • Register of Elected Members' Allowances & Benefits • Register of Elected Members' Interests • Register of Council Officers' Interests • Register of Council Officers' Salaries • Register of Fees & Charges • Register of Community Land Management Plans • Register of Public Roads • Register of By-Laws & Policies 	<ul style="list-style-type: none"> • Elected Members Code of Conduct • Code of Practice for Access to Council's Meeting & Documents • Council Employees' Code of Conduct 	<ul style="list-style-type: none"> • Annual Budget & Business Plan • Annual Report • Audited Financial Statements • Council Agendas & Minutes • Infrastructure & Asset Plans • Long Term Financial Plan • Strategic Management Plan

Community Land Management Plans

The *Local Government Act (1999)* requires Council to develop management plans for all community land either owned or under its care and control. These plans outline the way in which the land is to be used, considering a diverse range of recreation, conservation and other issues. Plans in place are:

- Plan 1 Cemeteries
- Plan 2 Halls Museums & Galleries Management
- Plan 3 Car Parks & Boat Ramp Management
- Plan 4 Parks Gardens & Playgrounds Management
- Plan 5 Recreation Facilities Management

- Plan 6 Community Land Leased for Farming Purposes Management
- Plan 7 Balaklava Parklands Management
- Plan 8 Owen Wetlands Management
- Plan 9 Halbury Parklands Management
- Plan 10 Pinery Soldiers Memorial Management
- Plan 11 Nantawarra Oval Management
- Plan 12 Port Wakefield Caravan Park & RSL Clubrooms Management
- Plan 13 Snowtown Shooting & Rifle Club Management
- Plan 14 Old Hamley Bridge Fire Station & Hall Car Park Management
- Plan 15 Brinkworth Historical Reserve

The Community Management Plans will be comprehensively reviewed in the 2021/22 financial year.



Owen Wetlands – one of our natural community assets.

Financial information: 2020/21



Council secured significant grant funding to support projects in 2020/21, including main street upgrades.

Rating Policy

Council has been progressing a major rating review and development of a Rating Policy for Council. Council is taking a slow and steady approach to creating the policy to ensure it will reflect the most equitable and fair way of setting rates, as well as support Council to deliver its strategic goals.

An initial round of community consultation has been undertaken but further engagement will occur as a draft policy is created. It is anticipated Council will adopt the new policy before setting rates for the 2022/23 financial year.

Delivering Value

The overall aim of Council's Procurement Policy is to provide cost-effective services to the community, while also allowing local suppliers the chance to deliver goods and services to support Council's work.

Major tenders called and awarded in the 2020/21 year were for the following goods and services:

- Major plant purchase: water truck and tipper
- Hamley Bridge Swimming Pool upgrade
- Owen Swimming Pool compliance works
- Balaklava Swimming Pool upgrade (no appointed tenderer at 30 June 2021)
- CWMS – Operations, Management and Maintenance Services
- CWMS – desludging 2020-2024

Council seeks to support local businesses by:

- Promoting to local businesses opportunities to supply to Council;
- Giving preference to locally based suppliers depending on assessment of 'value for money';
- Ensuring, wherever reasonably practicable, procurement specifications do not have the potential to exclude local suppliers and contractors.

The Procurement Policy recognises open and fair competition is best achieved by undertaking a tender process so that all interested parties have an opportunity to bid and, in an effort to drive good outcomes, outlines appropriate procurement methods for different categories of expenditure/risk. It is understood, however, there may be some procurement for which a tender process will not necessarily deliver the best outcome for Council.

Electronic Switch

In April 2021, EzyBill was introduced to give ratepayers the option of receiving their rates notice electronically. About 200 account holders have signed up to EzyBill since its introduction and Council will continue to promote 'the switch' to EzyBill in its communications to residents.

Another move to electronic systems was the switch to electronic purchasing in early 2021 to improve efficiency in Council's financial management processes and provide greater controls than paper-based processes. Employees have embraced the new technology which also allows for quicker processing of invoices to support those who provide goods and services to Council.

Auditor Remuneration

In June 2016, Dean Newbery & Partners were appointed as Council's auditors and they have provided services for the annual audit of Council's financial statements and internal controls for the past four years, at a cost of \$18,000 in the 2020/21 year.

The Auditors have provided independent scrutiny of Council's Annual Financial Statements, met with the Council's Audit Committee and undertaken a rigorous interim audit process. No other remuneration has been paid to Dean Newbery & Partners.

Wakefield Regional Council

GENERAL PURPOSE FINANCIAL STATEMENTS

for the year ended 30 June 2021

*Wakefield is a great place to do business and a great place
to belong*



General Purpose Financial Statementsfor the year ended 30 June 2021

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General Purpose Financial Statements
for the year ended 30 June 2021

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 2021 and the results of its operations and cash flows for the financial year,
- internal controls implemented by the Council provide a reasonable assurance that the Council's financial records are complete, accurate and reliable and were effective throughout the financial year,
- the financial statements accurately reflect the Council's accounting and other records.



Andrew MacDonald
Chief Executive Officer

24 November 2021



Rodney Reid
Mayor

24 November 2021

Statement of Comprehensive Income

for the year ended 30 June 2021

\$ '000	Notes	2021	2020
Income			
Rates	2a	11,165	10,924
Statutory Charges	2b	172	140
User Charges	2c	590	489
Grants, Subsidies and Contributions	2g	5,048	3,431
Investment Income	2d	9	16
Reimbursements	2e	138	142
Other income	2f	118	264
Total Income		<u>17,240</u>	<u>15,406</u>
Expenses			
Employee costs	3a	4,985	5,131
Materials, Contracts and Other Expenses	3b	5,272	4,987
Depreciation, Amortisation and Impairment	3c	5,845	5,809
Finance Costs	3d	82	73
Total Expenses		<u>16,184</u>	<u>16,000</u>
Operating Surplus / (Deficit)		<u>1,056</u>	<u>(594)</u>
Asset Disposal & Fair Value Adjustments	4	(299)	(611)
Amounts Received Specifically for New or Upgraded Assets	2g	231	312
Net Surplus / (Deficit)		<u>988</u>	<u>(893)</u>
Other Comprehensive Income			
Amounts which will not be reclassified subsequently to operating result			
Changes in Revaluation Surplus - I,PP&E	9a	–	310
Impairment (Expense) / Recoupments Offset to Asset Revaluation Reserve	9a	(246)	–
Total Amounts which will not be reclassified subsequently to operating result		<u>(246)</u>	<u>310</u>
Total Other Comprehensive Income		<u>(246)</u>	<u>310</u>
Total Comprehensive Income		<u>742</u>	<u>(583)</u>

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

Statement of Financial Position

as at 30 June 2021

\$ '000	Notes	2021	2020
ASSETS			
Current assets			
Cash & Cash Equivalent Assets	5a	37	420
Trade & Other Receivables	5b	1,610	1,275
Inventories	5c	639	795
Total current assets		<u>2,286</u>	<u>2,490</u>
Non-current assets			
Financial Assets	6a	132	117
Other Non-Current Assets	6b	994	1,217
Infrastructure, Property, Plant & Equipment	7a(i)	135,781	132,753
Total non-current assets		<u>136,907</u>	<u>134,087</u>
TOTAL ASSETS		<u>139,193</u>	<u>136,577</u>
LIABILITIES			
Current Liabilities			
Trade & Other Payables	8a	2,423	2,585
Borrowings	8b	66	282
Provisions	8c	992	1,044
Total Current Liabilities		<u>3,481</u>	<u>3,911</u>
Non-Current Liabilities			
Trade & Other Payables	8a	50	–
Borrowings	8b	3,954	1,724
Provisions	8c	78	54
Total Non-Current Liabilities		<u>4,082</u>	<u>1,778</u>
TOTAL LIABILITIES		<u>7,563</u>	<u>5,689</u>
Net Assets		<u>131,630</u>	<u>130,888</u>
EQUITY			
Accumulated surplus		22,427	21,355
Asset revaluation reserves	9a	109,123	109,369
Other reserves	9b	80	164
Total Council Equity		<u>131,630</u>	<u>130,888</u>
Total Equity		<u>131,630</u>	<u>130,888</u>

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

Statement of Changes in Equity

for the year ended 30 June 2021

\$ '000	Notes	Accumulated surplus	Asset revaluation reserve	Other reserves	Total equity
2021					
Balance at the end of previous reporting period		21,355	109,369	164	130,888
Restated opening balance		21,355	109,369	164	130,888
Net Surplus / (Deficit) for Year		988	–	–	988
Other Comprehensive Income					
- IPP&E Impairment (Expense) / Recoupments Offset to ARR	7a	–	(246)	–	(246)
- Other Movements between reserves		84	–	(84)	–
Other comprehensive income		84	(246)	(84)	(246)
Total comprehensive income		1,072	(246)	(84)	742
Balance at the end of period		22,427	109,123	80	131,630
2020					
Balance at the end of previous reporting period		22,248	109,059	164	131,471
Restated opening balance		22,248	109,059	164	131,471
Net Surplus / (Deficit) for Year		(893)	–	–	(893)
Other Comprehensive Income					
- Gain (Loss) on Revaluation of I,PP&E	7a	–	310	–	310
Other comprehensive income		–	310	–	310
Total comprehensive income		(893)	310	–	(583)
Balance at the end of period		21,355	109,369	164	130,888

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 2021

\$ '000	Notes	2021	2020
Cash flows from operating activities			
<u>Receipts</u>			
Operating Receipts		18,117	17,256
Investment Receipts		9	16
<u>Payments</u>			
Operating Payments to Suppliers and Employees		(11,620)	(11,538)
Finance Payments		(108)	(73)
Net cash provided by (or used in) Operating Activities	11b	<u>6,398</u>	<u>5,661</u>
Cash flows from investing activities			
Amounts Received Specifically for New/Upgraded Assets		365	415
Sale of Replaced Assets		254	199
Repayments of Loans by Community Groups		43	20
<u>Payments</u>			
Expenditure on Renewal/Replacement of Assets		(6,785)	(6,724)
Expenditure on New/Upgraded Assets		(2,664)	(1,038)
Loans Made to Community Groups		(60)	(111)
Net cash provided (or used in) investing activities		<u>(8,847)</u>	<u>(7,239)</u>
Cash flows from financing activities			
<u>Receipts</u>			
Proceeds from Borrowings		12,762	10,513
Proceeds from Bonds & Deposits		52	-
<u>Payments</u>			
Repayments of Borrowings		(10,748)	(9,417)
Net Cash provided by (or used in) Financing Activities		<u>2,066</u>	<u>1,096</u>
Net Increase (Decrease) in Cash Held		<u>(383)</u>	<u>(482)</u>
plus: Cash & Cash Equivalents at beginning of period		420	902
Cash and cash equivalents held at end of period	11a	<u>37</u>	<u>420</u>
Additional Information:			
Total Cash, Cash Equivalents & Investments		<u>37</u>	<u>420</u>

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

Notes to and forming part of the Principal Financial Statements for the year ended 30 June 2021

Contents of the Notes accompanying the General Purpose Financial Statements

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Notes to the Financial Statements

for the year ended 30 June 2021

Note 1. Summary of Significant Accounting Policies

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

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

(1) Basis of Preparation

1.1 Compliance with Australian Accounting Standards

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

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

1.2 Critical Accounting Estimates

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

The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements are specifically referred to in the relevant sections of these Notes.

1.3 Estimates and assumptions

The COVID-19 pandemic has impacted the 2020/21 financial statements, which may impact on the comparability of some line items and amounts reported in these financial statements and/or the notes. The financial impacts are a direct result of either Council's response to the pandemic or due to mandatory shutdowns as directed by the Australian Government and the advice from the Australian Government Department of Health and SA Health.

Examples include:

1. General rates increase was limited to CPI which resulted in revenue decrease of approximately \$72,000.
2. Council provided support grants to community groups, sporting clubs and commercial businesses who were impacted by COVID19. This resulted in an increase of approximately \$125,000.

COVID-19 is not expected to have a significant financial impact on Council operations in the future years.

1.4 Rounding

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

(2) The Local Government Reporting Entity

Wakefield Regional Council is incorporated under the South Australian Local Government Act 1999 and has its principal place of business at Scotland Place, Balaklava. These consolidated financial statements include the Council's direct operations which Council controls to carry on its functions.

(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

Notes to the Financial Statements

for the year ended 30 June 2021

Note 1. Summary of Significant Accounting Policies (continued)

is to be controlled by the council. In this case, the council recognises the excess as a liability that is recognised over time in profit and loss when (or as) the entity satisfies its obligations under the transfer.

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

	Cash Payment Received	Annual Allocation	Difference
2018/19	\$3,195,956	\$2,428,116	+ \$767,840
2019/20	\$3,052,285	\$2,720,506	+ \$331,779
2020/21	\$2,439,947	\$2,732,578	- \$292,631

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

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

Construction Contracts

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

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

(4) Cash, Cash Equivalents and other Financial Instruments

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

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

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

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

(5) Inventories

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

(6) Infrastructure, Property, Plant & Equipment**6.1 Initial Recognition**

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

All non-current assets purchased or constructed are capitalised as the expenditure is incurred and depreciated as soon as the asset is held "ready for use". Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition, including architects' fees and engineering design fees and all other costs incurred. The cost of non-current

Notes to the Financial Statements

for the year ended 30 June 2021

Note 1. Summary of Significant Accounting Policies (continued)

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

6.2 Materiality

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

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

Paving & Footpaths, Kerb & Gutter	\$5,000
Stormwater, Drains & Culverts	\$5,000
Reticulation extensions	\$5,000
Community Wastewater Maintenance Scheme	
- Pumps	\$3,000
- Components	\$5,000
Buildings - air conditioning, Hot Water Systems	\$10,000
Buildings - new construction/extensions	\$10,000
Park & Playground Furniture & Equipment	\$2,000
Office Furniture & Equipment	\$1,000
Plant & Equipment	\$500
Software	\$5,000

(except where software is purchased and an annual maintenance agreement is entered into, in which case the original software cost and the annual maintenance fee will be treated as an operating expense)

6.3 Subsequent Recognition

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

6.4 Depreciation of Non-Current Assets

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

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

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

Furniture & Equipment

Office Equipment	3 to 7 years
Office Furniture	5 to 7 years

Plant & Equipment

Major Plant (Construction/Maintenance)	10 years
Other	3 to 25 years

Building & Other Structures

Buildings – masonry	50 to 100 years
Buildings – other construction	20 to 60 years
Park Structures – masonry	50 to 100 years
Park Structures – other construction	7 to 25 years

continued on next page ...

Notes to the Financial Statements

for the year ended 30 June 2021

Note 1. Summary of Significant Accounting Policies (continued)

Playground equipment	25 years
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Infrastructure

Sealed Roads – Surface	20 to 30 years
Sealed Roads – Pavement	40 to 80 years
Unsealed Roads	10 to 45 years
Bridge Components	20 to 100 years
Footpaths	30 to 50 years
Kerbing	70 years
Culverts, Stormwater Drainage	50 to 100 years

*Community Wastewater**Management Schemes*

PVC Piping	70 years
Pumps & Telemetry	15 to 50 years
Other	15 to 70 years

6.5 Impairment

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

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

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

6.6 Borrowing Costs

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

(7) Payables**7.1 Goods & Services**

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

7.2 Payments Received in Advance & Deposits

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

(8) Borrowings

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

Borrowings are carried at their principal amounts which represent the present value of future cash flows associated with servicing the debt. Interest is accrued over the period to which it relates, and is recorded as part of "Payables".

(9) Employee Benefits

Notes to the Financial Statements

for the year ended 30 June 2021

Note 1. Summary of Significant Accounting Policies (continued)

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.

Council's employees are entitled to take time off in lieu of the extra hours worked. An accrual for this cost is made at the ordinary hourly rate applicable during the reporting period. No accrual is made for sick leave as Council experience indicates that, on average, sick leave taken in each reporting period is less than the entitlement accruing in that period, and this experience is expected to recur in future reporting periods. Council does not make payment for untaken sick leave.

9.2 Superannuation

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

(10) Leases

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.

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

ii) Lease Liabilities

At the commencement date of the lease, the Council recognises lease liabilities measured at the present value of lease payments to be made over the lease term. In calculating the present value of lease payments, the Council uses its incremental borrowing rate or the interest rate implicit in the lease. As at 30 June 2021 Council did not have any lease liabilities or right-of-use assets.

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

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

(11) GST Implications

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

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

Notes to the Financial Statements

for the year ended 30 June 2021

Note 1. Summary of Significant Accounting Policies (continued)

(12) Comparative Figures

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

(13) Disclaimer

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

Notes to the Financial Statements

for the year ended 30 June 2021

Note 2. Income

\$ '000	2021	2020
(a) Rates		
General Rates		
General Rates	9,049	8,779
Less: Mandatory Rebates	(67)	(63)
Less: Discretionary Rebates, Remissions & Write Offs	(145)	(142)
Total General Rates	8,837	8,574
Other Rates (Including Service Charges)		
Regional Landscape Levy	394	383
Waste Collection	612	769
Community Wastewater Management Systems	1,292	1,129
Total Other Rates (Including Service Charges)	2,298	2,281
Other Charges		
Penalties for Late Payment	23	47
Legal & Other Costs Recovered	7	22
Total Other Charges	30	69
Total Rates	11,165	10,924
(b) Statutory Charges		
Development Act Fees	9	10
Town Planning Fees	77	51
Health & Septic Tank Inspection Fees	16	10
Animal Registration Fees & Fines	48	51
Other Licences, Fees & Fines	22	18
Total Statutory Charges	172	140
(c) User Charges		
Cemetery Fees	46	48
Hall & Equipment Hire	–	2
Property Rental	14	15
Sundry	21	23
Caravan Park Fees	502	394
Waste Disposal	7	7
Total User Charges	590	489

Notes to the Financial Statements

for the year ended 30 June 2021

Note 2. Income (continued)

\$ '000	2021	2020
(d) Investment Income		
Interest on Investments		
- Local Government Finance Authority	2	10
- Banks & Other	1	-
- Loans to Community Groups	6	6
<u>Total Investment Income</u>	<u>9</u>	<u>16</u>
(e) Reimbursements		
Insurances	12	23
Other	126	119
<u>Total Reimbursements</u>	<u>138</u>	<u>142</u>
(f) Other income		
Insurance & Other Recoupments - Infrastructure, IPP&E	118	259
Rebates Received	-	5
<u>Total Other income</u>	<u>118</u>	<u>264</u>
(g) Grants, Subsidies, Contributions		
Amounts Received Specifically for New or Upgraded Assets	231	312
<u>Total Amounts Received Specifically for New or Upgraded Assets</u>	<u>231</u>	<u>312</u>
Other Grants, Subsidies and Contributions	1,166	88
Untied - Financial Assistance Grant	2,440	2,522
Roads to Recovery	806	806
Library and Communications	3	3
Sundry	15	12
Drought Communities Grant	618	-
<u>Total Other Grants, Subsidies and Contributions</u>	<u>5,048</u>	<u>3,431</u>
<u>Total Grants, Subsidies, Contributions</u>	<u>5,279</u>	<u>3,743</u>
The functions to which these grants relate are shown in Note 12.		
(i) Sources of grants		
Commonwealth Government	5,107	3,426
State Government	112	305
Other	60	12
Total	<u>5,279</u>	<u>3,743</u>

Notes to the Financial Statements

for the year ended 30 June 2021

Note 2. Income (continued)

\$ '000	2021	2020
(h) Conditions over Grants & Contributions		
Grants and contributions which were obtained on the condition that they be expended for specified purposes or in a future period, but which are not yet expended in accordance with those conditions, are as follows:		
Unexpended at the close of the previous reporting period	112	388
Less:		
<i>Expended during the current period from revenues recognised in previous reporting periods</i>		
Balaklava Nature Playspace & Walk the Yorke	–	(188)
Biosecurity Pest Control	(112)	(88)
Subtotal	(112)	(276)
Plus:		
<i>Amounts recognised as revenues in this reporting period but not yet expended in accordance with the conditions</i>		
Roads Infrastructure	220	–
Other	4	–
Grant for Owen Swimming Pool	408	–
Drought Communities Grant	282	–
Subtotal	914	–
Unexpended at the close of this reporting period	914	112
Net increase (decrease) in assets subject to conditions in the current reporting period	802	(276)

Notes to the Financial Statements

for the year ended 30 June 2021

Note 3. Expenses

\$ '000	Notes	2021	2020
(a) Employee costs			
Salaries and Wages		4,432	4,625
Employee Leave Expense		452	421
Superannuation - Defined Contribution Plan Contributions	18	403	395
Superannuation - Defined Benefit Plan Contributions	18	30	37
Workers' Compensation Insurance		127	111
Other Employee Related Costs		125	128
Less: Capitalised and Distributed Costs		(584)	(586)
Total Operating Employee Costs		4,985	5,131
Total Number of Employees (full time equivalent at end of reporting period)		57	60
(b) Materials, Contracts and Other Expenses			
(i) Prescribed Expenses			
Auditor's Remuneration			
- Auditing the Financial Reports		18	18
Bad and Doubtful Debts		32	66
Elected Members' Expenses		149	149
Subtotal - Prescribed Expenses		199	233
(ii) Other Materials, Contracts and Expenses			
Contractors		1,912	1,446
Energy		236	262
Maintenance		1,955	2,086
Legal Expenses		65	86
Levies Paid to Government - NRM levy		389	378
Levies - Other		24	25
Parts, Accessories & Consumables		392	490
Professional Services		321	304
Fuels and Oils		240	302
Water		114	147
Contributions/Donations		626	486
Insurance		266	260
Motor Vehicle Registrations		87	89
Less: Capitalised and Distributed Costs		(1,554)	(1,607)
Subtotal - Other Material, Contracts & Expenses		5,073	4,754
Total Materials, Contracts and Other Expenses		5,272	4,987

Notes to the Financial Statements

for the year ended 30 June 2021

Note 3. Expenses (continued)

\$ '000	2021	2020
(c) Depreciation, Amortisation and Impairment		
(i) Depreciation and Amortisation		
Buildings & Other Structures	971	1,002
Infrastructure		
- Bridges	95	95
- Stormwater Drainage	275	269
- CWMS	404	400
- Transport Infrastructure	3,440	3,353
Plant, Machinery & Equipment	621	649
Office Equipment, Furniture & Fittings	39	41
Subtotal	5,845	5,809
Total Depreciation, Amortisation and Impairment	5,845	5,809

(d) Finance Costs

Interest on Overdraft and Short-Term Drawdown	53	29
Interest on Loans	29	44
Total Finance Costs	82	73

Note 4. Asset Disposal & Fair Value Adjustments

\$ '000	2021	2020
Infrastructure, Property, Plant & Equipment		
(i) Assets Renewed or Directly Replaced		
Proceeds from Disposal	254	199
Less: Carrying Amount of Assets Sold	(553)	(810)
Gain (Loss) on Disposal	(299)	(611)
Net Gain (Loss) on Disposal of Assets	(299)	(611)

Notes to the Financial Statements

for the year ended 30 June 2021

Note 5. Current Assets

\$ '000	2021	2020
(a) Cash & Cash Equivalent Assets		
Cash on Hand at Bank	37	420
<u>Total Cash & Cash Equivalent Assets</u>	<u>37</u>	<u>420</u>
(b) Trade & Other Receivables		
Rates - General & Other	822	878
Accrued Revenues	414	36
Debtors - General	148	44
GST Recoupment	96	191
Prepayments	87	85
Loans to Community Organisations	44	42
Subtotal	<u>1,611</u>	<u>1,276</u>
Less: Allowance for Doubtful Debts	(1)	(1)
<u>Total Trade & Other Receivables</u>	<u>1,610</u>	<u>1,275</u>
(c) Inventories		
Stores & Materials	639	795
<u>Total Inventories</u>	<u>639</u>	<u>795</u>

Notes to the Financial Statements

for the year ended 30 June 2021

Note 6. Non-Current Assets

<u>\$ '000</u>	<u>2021</u>	<u>2020</u>
(a) Financial Assets		
Receivables		
Loans to Community Organisations	132	117
Subtotal	<u>132</u>	<u>117</u>
Total Receivables	<u>132</u>	<u>117</u>
<u>Total Financial Assets</u>	<u>132</u>	<u>117</u>
(b) Other Non-Current Assets		
Other		
Capital Works-in-Progress	994	1,217
Total Other	<u>994</u>	<u>1,217</u>
<u>Total Other Non-Current Assets</u>	<u>994</u>	<u>1,217</u>

Notes to the Financial Statements

for the year ended 30 June 2021

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

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

\$ '000	Fair Value Level	as at 30/06/20				Asset movements during the reporting period					as at 30/06/21			
		At Fair Value	At Cost	Accumulated Depreciation	Carrying amount	Asset Additions New / Upgrade	Asset Additions Renewals	WDV of Asset Disposals	Depreciation Expense (Note 3c)	Impairment Loss (recognised in Equity) (Note 9)	At Fair Value	At Cost	Accumulated Depreciation	Carrying amount
Land	2	11,634	–	–	11,634	–	–	–	–	–	11,634	–	–	11,634
Buildings & Other Structures	2	22,136	41	(20,550)	1,627	1,402	19	–	(471)	–	22,118	1,462	(21,003)	2,577
Buildings & Other Structures	3	22,995	2,224	(18,483)	6,736	464	660	106	(500)	–	22,334	3,347	(18,429)	7,252
- Bridges	3	7,635	211	(4,219)	3,627	–	–	–	(95)	–	7,635	211	(4,315)	3,531
- Stormwater Drainage	3	18,997	927	(8,196)	11,728	–	173	8	(275)	–	18,982	1,100	(8,465)	11,617
- CWMS	3	21,159	168	(7,931)	13,396	–	18	7	(404)	–	21,138	186	(8,320)	13,004
- Transport Infrastructure	3	141,417	14,596	(76,983)	79,030	444	5,903	301	(3,440)	(246)	135,768	20,943	(75,321)	81,390
Plant, Machinery & Equipment		–	8,923	(4,056)	4,867	578	–	131	(621)	–	–	8,848	(4,154)	4,694
Office Equipment, Furniture & Fittings		–	648	(540)	108	–	12	–	(39)	–	–	661	(579)	82
Total Infrastructure, Property, Plant & Equipment		245,973	27,738	(140,958)	132,753	2,888	6,785	553	(5,845)	(246)	239,609	36,758	(140,586)	135,781

Notes to the Financial Statements

for the year ended 30 June 2021

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

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

Valuation of Assets

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

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

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

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

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

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

Information on Valuations

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

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

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

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

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

Other Information

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

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

Highest and best use

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

Notes to the Financial Statements

for the year ended 30 June 2021

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

Transition to AASB 13 - Fair Value Measurement

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

Land

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

Freehold land and land over which Council has control, but does not have title, is recognised on the cost basis.

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

Land assets were revalued at the 1st July 2019 by Martin Burns of Liquid Pacific Holdings Pty Ltd. A desktop revaluation was conducted as at 1 July 2019 by Martin Burns of Liquid Pacific Holdings Pty Ltd and relevant indices were applied.

Estimated future costs of reinstatement of land, capitalised in accordance with AASB 116.16(c), are reviewed annually (see Note 1) and depreciated over the estimated remaining life of the relevant asset.

Buildings & Other Structures

Buildings and other structures generally are recognised at fair value, based on current market value. These assets were revalued as at 1 July 2016 by Martin Burns of Liquid Pacific Holdings Pty Ltd. A desktop revaluation was conducted as at 1 July 2019 by Martin Burns of Liquid Pacific Holdings Pty Ltd and relevant indices were applied.

Infrastructure

Transportation assets were re-valued by Tonkins Consulting as at 1st July 2017. All acquisitions made after the respective dates of valuation are recorded at cost.

Stormwater drainage infrastructure was re-valued by Tonkins Consulting as at 1st July 2017. All acquisitions made after the respective dates of valuation are recorded at cost.

Community wastewater management system infrastructure was re-valued by Tonkins Consulting as at 1st July 2019. All acquisitions made after the respective dates of valuation are recorded at cost.

Bridges assets were revalued by Tonkin Consulting as at 1 July 2018.

Plant, Machinery & Equipment

These assets are recognised on the cost basis.

Office Equipment, Furniture & Fittings

These assets are recognised on the cost basis.

Notes to the Financial Statements

for the year ended 30 June 2021

Note 8. Liabilities

\$ '000	2021 Current	2021 Non Current	2020 Current	2020 Non Current
(a) Trade and Other Payables				
Goods & Services	1,178	–	1,431	–
- Rates	119	–	100	–
- Grants, Subsidies, Contributions - Operating	286	–	337	–
- Grants & Contributions - Capital	409	–	275	–
Accrued Expenses - Employee Entitlements	99	–	64	–
Accrued Expenses - Other	201	–	249	–
Deposits, Retentions & Bonds	2	50	–	–
Other	129	–	129	–
<u>TOTAL Trade and Other Payables</u>	<u>2,423</u>	<u>50</u>	<u>2,585</u>	<u>–</u>
(b) Borrowings				
Loans	66	3,954	282	1,724
<u>TOTAL Borrowings</u>	<u>66</u>	<u>3,954</u>	<u>282</u>	<u>1,724</u>
(c) Provisions				
Employee Entitlements AL (including oncosts)	431	–	416	–
Employee Entitlements LSL (including oncosts)	561	78	628	54
<u>TOTAL Provisions</u>	<u>992</u>	<u>78</u>	<u>1,044</u>	<u>54</u>

Notes to the Financial Statements

for the year ended 30 June 2021

Note 9. Reserves

\$ '000	as at 30/06/20				as at 30/06/21
	Opening Balance	Increments (Decrements)	Transfers	Impairments	Closing Balance
(a) Asset Revaluation Reserve					
Land	9,752	–	–	–	9,752
Buildings & Other Structures Infrastructure	8,721	–	–	–	8,721
- Bridges	3,590	–	–	–	3,590
- Stormwater Drainage	11,023	–	–	–	11,023
- CWMS	6,417	–	–	–	6,417
- Transport Infrastructure	69,866	–	–	(246)	69,620
Total Asset Revaluation Reserve	109,369	–	–	(246)	109,123
Comparatives	109,059	–	–	–	109,059

\$ '000	as at 30/06/20				as at 30/06/21
	Opening Balance	Tfrs to Reserve	Tfrs from Reserve	Other Movements	Closing Balance
(b) Other Reserves					
Balaklava Depot Relocation Reserve	85	–	(84)	–	1
Open Space Reserve	79	–	–	–	79
Total Other Reserves	164	–	(84)	–	80
Comparatives	164	–	–	–	164

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).

Balaklava Depot Relocation Reserve

This reserve was established in 2011, it is was funded from the net proceeds from the sale of the old Port Wakefield depot. Council purchased the new Balaklava depot during the report period, therefore, this reserve is expended as at 30 June 2021.

Open Space Reserve

Open Space Reserve holds funds received from developers in lieu of providing open space land as part of a sub-division. Allocations from the reserve are used for acquiring or developing future open space facilities.

Notes to the Financial Statements

for the year ended 30 June 2021

Note 10. Assets Subject to Restrictions

\$ '000	2021	2020
<p>The uses of the following assets are restricted, wholly or partially, by legislation or other externally imposed requirements. The assets are required to be utilised for the purposes for which control was transferred to Council, or for which the revenues were originally obtained.</p>		
Cash & Financial Assets		
Unexpended amounts received from Federal Government	224	–
Drought Communities Grant	282	500
Grant for Owen Swimming Pool	408	–
Biosecurity Pest Control	–	112
Total Cash & Financial Assets	914	612
Total Assets Subject to Externally Imposed Restrictions	914	612

Notes to the Financial Statements

for the year ended 30 June 2021

Note 11. Reconciliation to Statement of Cash Flows

\$ '000	Notes	2021	2020
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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 Balance Sheet as follows:

Total Cash & Equivalent Assets	5	37	420
Balances per Statement of Cash Flows		37	420

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

Net Surplus/(Deficit)		988	(893)
Non-Cash Items in Income Statements			
Depreciation, Amortisation & Impairment		5,845	5,809
Grants for capital acquisitions treated as Investing Activity		(231)	(312)
Net (Gain) Loss on Disposals		299	611
		6,901	5,215
Add (Less): Changes in Net Current Assets			
Net (Increase)/Decrease in Receivables		(333)	605
Net (Increase)/Decrease in Inventories		156	(260)
Net Increase/(Decrease) in Trade & Other Payables		(298)	48
Net Increase/(Decrease) in Other Provisions		(28)	53
Net Cash provided by (or used in) operations		6,398	5,661

(c) Financing Arrangements

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

Corporate Credit Cards	20	20
LGFA Cash Advance Debenture Facility	9,500	5,000

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

Notes to the Financial Statements

for the year ended 30 June 2021

Note 12(a). Functions

Income, Expenses and Assets have been directly attributed to the following Functions / Activities.
Details of these Functions/Activities are provided in Note 12(b).

\$ '000	INCOME		EXPENSES		OPERATING SURPLUS (DEFICIT)		GRANTS INCLUDED IN INCOME		TOTAL ASSETS HELD (CURRENT & NON-CURRENT)	
	2021	2020	2021	2020	2021	2020	2021	2020	2021	2020
Functions/Activities										
Other	–	–	–	–	–	–	–	–	830	574
Admin and Governance	11,096	12,363	1,352	2,535	9,744	9,828	3,248	2,410	5,814	5,715
Economic Affairs	1,117	394	1,169	718	(52)	(324)	618	–	650	639
Protection of the Environment	2,301	1,207	2,651	1,779	(350)	(572)	119	–	–	–
Recreation & Culture	17	42	2,063	1,889	(2,046)	(1,847)	9	–	13,843	13,607
Transport	2,387	979	6,993	6,949	(4,606)	(5,970)	1,054	918	92,655	91,075
Public Order & Safety	53	133	203	904	(150)	(771)	–	–	54	53
Housing & Community Amenities	193	110	1,454	1,226	(1,261)	(1,116)	–	–	21,265	20,902
Other Purpose	76	178	299	–	(223)	178	–	103	4,082	4,012
Total Functions/Activities	17,240	15,406	16,184	16,000	1,056	(594)	5,048	3,431	139,193	136,577

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 the Financial Statements

for the year ended 30 June 2021

Note 12(b). Components of Functions

The activities relating to Council functions are as follows:

ADMIN AND GOVERNANCE

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

ECONOMIC AFFAIRS

Employment Creation Programs, Regional Development, Support to Local Businesses, Tourism, and Other Economic Development.

PROTECTION OF THE ENVIRONMENT

Agricultural Services, Agricultural Water, Animal/Plant Boards, Landcare, Other Agricultural Services, Waste Management, Domestic Waste, Green Waste, Recycling, Transfer Stations, Waste Disposal Facility, Other Waste Management, Other Environment, Coastal Protection, Stormwater and Drainage, Street Cleaning, Street Lighting, Streetscaping, Natural Resource Management Levy, and Other Environment.

RECREATION AND CULTURE

Jetties, Other Marine Facilities, Parks and Gardens, Sports Facilities – Indoor, Sports Facilities – Outdoor, Swimming Centres – Indoor, Swimming Centres – Outdoor, and Other Recreation. Library Services, Mobile Libraries and Housebound Services, Static Libraries, Other Library Services, Cultural Services, Cultural Venues, Heritage, Museums and Art Galleries, and Other Cultural Services.

TRANSPORT

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

PUBLIC ORDER AND SAFETY

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

HOUSING AND COMMUNITY AMENITIES

Community Amenities, Bus Shelters, Cemeteries, Public Conveniences, Car Parking – non-fee-paying and Other Community Amenities.

OTHER PURPOSE

Caravan Parks, Private Works.

Notes to the Financial Statements

for the year ended 30 June 2021

Note 13. Financial Instruments

Recognised Financial Instruments

Bank, Deposits at Call, Short Term Deposits

Accounting Policy:

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

Terms & Conditions:

Deposits are returning fixed interest rates between 0.30% and 0.45% (2020: 0.25% and 1.25%). Short term deposits have an average maturity of 7.1 days and an average interest rate of 0.35% (2020: 7.5 days and 0.82%).

Carrying Amount:

Approximates fair value due to the short term to maturity.

Receivables - Rates & Associated Charges

Accounting Policy:

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

Terms & Conditions:

Secured over the subject land, arrears attract interest of 5.05% (2020: 6.35%). Council is not materially exposed to any individual debtor, credit risk exposure is concentrated within the Council's boundaries in the State.

Carrying Amount:

Approximates fair value (after deduction of any allowance).

Receivables - Fees & Other Charges

Accounting Policy:

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

Terms & Conditions:

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

Carrying Amount:

Approximates fair value (after deduction of any allowance).

Receivables - Other Levels of Government

Accounting Policy:

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

Terms & Conditions:

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

Carrying Amount:

Approximates fair value.

Liabilities - Creditors and Accruals

Accounting Policy:

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

Notes to the Financial Statements

for the year ended 30 June 2021

Note 13. Financial Instruments (continued)

Terms & Conditions:

Liabilities are normally settled on 30 day terms.

Carrying Amount:

Approximates fair value.

Liabilities - Interest Bearing Borrowings

Accounting Policy:

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

Terms & Conditions:

Secured over future revenues, borrowings are repayable (describe basis); interest is charged at fixed (or variable - describe) rates between 1.30% and 7.35% (2020: 2.2% and 7.35%).

Carrying Amount:

Approximates fair value.

Liabilities - Leases

Accounting Policy:

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

Notes to the Financial Statements

for the year ended 30 June 2021

Note 13. Financial Instruments (continued)

\$ '000	Due < 1 year	Due > 1 year & ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
Financial Assets					
2021					
Cash & Cash Equivalents	37	–	–	37	37
Receivables	1,613	135	–	1,748	1,743
Total Financial Assets	1,650	135	–	1,785	1,780
Financial Liabilities					
Payables	1,609	50	–	1,659	1,659
Current Borrowings	84	–	–	84	66
Non-Current Borrowings	–	4,254	–	4,254	3,954
Total Financial Liabilities	1,693	4,304	–	5,997	5,679
2020					
Cash & Cash Equivalents	420	–	–	420	420
Receivables	1,282	123	–	1,405	1,393
Total Financial Assets	1,702	123	–	1,825	1,813
Financial Liabilities					
Payables	1,873	–	–	1,873	1,873
Current Borrowings	317	–	–	317	282
Non-Current Borrowings	–	1,861	–	1,861	1,724
Total Financial Liabilities	2,190	1,861	–	4,051	3,879

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

\$ '000	2021		2020	
	Weighted Avg Interest Rate	Carrying Value	Weighted Avg Interest Rate	Carrying Value
Other Variable Rates	1.72%	3,669	2.20%	1,374
Fixed Interest Rates	5.60%	351	6.76%	632
		4,020		2,006

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.

Notes to the Financial Statements

for the year ended 30 June 2021

Note 13. Financial Instruments (continued)

Risk Exposures

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

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

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

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

Notes to the Financial Statements

for the year ended 30 June 2021

Note 14. Capital Expenditure and Other Expenditure Commitments

\$ '000	2021	2020
(a) Capital Commitments		
Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:		
Transport Assets	105	–
	<u>105</u>	<u>–</u>
These expenditures are payable:		
Not later than one year	105	–
	<u>105</u>	<u>–</u>
(b) Other Expenditure Commitments		
Other non-capital expenditure commitments at the reporting date but not recognised in the financial statements as liabilities:		
Maintenance Contracts on Investment Properties	65	147
Audit Services	18	36
Waste Management & Other Significant Contracts	3,074	1,015
Employee Remuneration Contracts	145	943
Other	–	16
	<u>3,302</u>	<u>2,157</u>
These expenditures are payable:		
Not later than one year	1,023	636
Later than one year and not later than 5 years	2,279	1,521
	<u>3,302</u>	<u>2,157</u>

Notes to the Financial Statements

for the year ended 30 June 2021

Note 15. Financial Indicators

\$ '000	Indicator 2021	Indicators 2020	Indicators 2019
Financial Indicators overview			
<i>These Financial Indicators have been calculated in accordance with Information paper 9 - Local Government Financial Indicators prepared as part of the LGA Financial Sustainability Program for the Local Government Association of South Australia.</i>			
1. Operating Surplus Ratio			
Operating Surplus	6.1%	(3.9)%	0.8%
Total Operating Income			
<i>This ratio expresses the operating surplus as a percentage of total operating revenue.</i>			
2. Net Financial Liabilities Ratio			
Net Financial Liabilities	34%	25%	10%
Total Operating Income			
<i>Net Financial Liabilities are defined as total liabilities less financial assets (excluding equity accounted investments in Council businesses). These are expressed as a percentage of total operating revenue.</i>			
Adjustments to Ratios			
<i>In recent years the Federal Government has made advance payments prior to 30th June from future year allocations of financial assistance grants, as explained in Note 1. These Adjusted Ratios correct for the resulting distortion in key ratios for each year and provide a more accurate basis for comparison.</i>			
Adjusted Operating Surplus Ratio			
Operating Surplus	6.3%	(4.3)%	(2.5)%
Total Operating Income			
Adjusted Net Financial Liabilities Ratio			
Net Financial Liabilities	41%	25%	10%
Total Operating Income			
3. Asset Renewal Funding Ratio			
Net Asset Renewals	114%	114%	139%
Infrastructure & Asset Management Plan required expenditure			
<i>Net asset renewals expenditure is defined as net capital expenditure on the renewal and replacement of existing assets, and excludes new capital expenditure on the acquisition of additional assets.</i>			

Notes to the Financial Statements

for the year ended 30 June 2021

Note 16. Uniform Presentation of Finances

\$ '000	2021	2020
<p>The following is a high level summary of both operating and capital investment activities of the Council prepared on a simplified Uniform Presentation Framework basis.</p> <p>All Councils in South Australia have agreed to summarise annual budgets and long-term financial plans on the same basis.</p> <p>The arrangements ensure that all Councils provide a common 'core' of financial information, which enables meaningful comparisons of each Council's finances.</p>		
Income	17,240	15,406
less Expenses	(16,184)	(16,000)
Operating Surplus / (Deficit)	1,056	(594)
Net Outlays on Existing Assets		
Capital Expenditure on Renewal and Replacement of Existing Assets	(6,785)	(6,724)
add back Depreciation, Amortisation and Impairment	5,845	5,809
add back Proceeds from Sale of Replaced Assets	254	199
	(686)	(716)
Net Outlays on New and Upgraded Assets		
Capital Expenditure on New and Upgraded Assets (including Investment Property & Real Estate Developments)	(2,664)	(1,038)
add back Amounts Received Specifically for New and Upgraded Assets	365	415
	(2,299)	(623)
Net Lending / (Borrowing) for Financial Year	(1,929)	(1,933)

Note 17. Leases

Council as a lessor

Leases Providing Revenue to the Council

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

Notes to the Financial Statements

for the year ended 30 June 2021

Note 18. 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 (9.50% in 2020/21; 9.50% in 2019/20). 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 2019/20) of "superannuation" salary.

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

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

The most recent actuarial investigation was conducted by the Fund's actuary, Louise Campbell, FIAA, of Willis Towers Watson as at 30 June 2020. The Trustee has determined that the current funding arrangements are adequate for the expected Salarylink liabilities. However, future financial and economic circumstances may require changes to Council's contribution rates at some future time.

Contributions to Other Superannuation Schemes

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

Note 19. Interests in Other Entities

Council has no interest in any Equity Accounted Businesses such as Joint Ventures, Associates & Joint Operations.

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

Council does not have any Non-Current Assets Held for Sale or any Discontinued Operations.

Notes to the Financial Statements

for the year ended 30 June 2021

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

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

1. LAND UNDER ROADS

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

At reporting date, Council controlled 2,700 km of road reserves of average width 20 metres.

2. POTENTIAL INSURANCE LOSSES

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

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

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

3. LEGAL EXPENSES

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

Note 22. Events after the Balance Sheet Date

Events that occur after the reporting date of 30 June 2021, up to and including the date when the financial statements are "authorised for issue" have been taken into account in preparing these statements.

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

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

Notes to the Financial Statements

for the year ended 30 June 2021

Note 23. Related Party Transactions

Key Management Personnel

Transactions with Key Management Personnel

The Key Management Personnel of the Council include the Mayor, Councillors, CEO and certain prescribed officers under section 112 of the Local Government Act 1999. In all, 15 persons were paid the following total compensation:

\$ '000	2021	2020
The compensation paid to Key Management Personnel comprises:		
Short-Term Employee Benefits	736	444
Allowances	145	134
Total	881	578

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

A close family member of one elected member works as project manager for the Bio Pest Control project. The appointment of the project manager was made through a tender committee which comprised of one member of Wakefield Regional Council and one member of Light Regional Council. The total amount paid amounted to \$8,104 and it was fully paid during the financial year 2020/21.

HEAD OFFICE
214 Melbourne Street
North Adelaide SA 5006

PO Box 755
North Adelaide SA 5006

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

Dean Newbery
ABN: 30 164 612 890

Independent Auditor's Report

To the members of Wakefield Regional Council

Opinion

We have audited the accompanying financial report of Wakefield Regional Council (the Council), which comprises the statement of financial position as at 30 June 2021, statement of comprehensive income, statement of changes in equity, the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information, and the Certification of the Financial Statements.

In our opinion, the financial report presents fairly, in all material aspects, the financial position of the Council as at 30 June 2021, and its financial performance and its cash flows for the year then ended in accordance with the *Local Government Act 1999* and the *Local Government (Financial Management) Regulation 2011* and the Australian Accounting Standards.

Basis for Opinion

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

Council's Responsibility for the Financial Report

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

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

Auditor's Responsibilities for the Audit of the Financial Report

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

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

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

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

DEAN NEWBERY

A handwritten signature in black ink, appearing to read 'JKL', is positioned above the printed name and title of the signatory.

Jim Keogh
Partner

Signed on the 25th day of November 2021,
at 214 Melbourne Street, North Adelaide

HEAD OFFICE

214 Melbourne Street
North Adelaide SA 5006

PO Box 755
North Adelaide SA 5006

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

Dean Newbery
ABN: 30 164 612 890

INDEPENDENT ASSURANCE REPORT ON THE INTERNAL CONTROLS OF WAKEFIELD REGIONAL COUNCIL

Opinion

In our opinion, the Council has complied, in all material respects, with Section 125 of the *Local Government Act 1999* in relation to the Internal Controls established by the Council relating to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities so as to provide reasonable assurance that the financial transactions of the Council have been conducted properly and in accordance with law for the period 1 July 2020 to 30 June 2021.

Basis for opinion

We have audited the Internal Controls of Wakefield Regional Council (the Council) under the requirements of *Section 125 of the Local Government Act 1999* in relation only to the Internal Controls established by the Council to ensure that financial transactions relating to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities for the period 1 July 2020 to 30 June 2021 have been conducted properly and in accordance with law.

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

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

The Council's Responsibility for the Internal Controls

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

Our Independence and Quality Control

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

Assurance Practitioner's Responsibilities

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

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

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

Limitation on Use

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

Limitations of Controls

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

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

DEAN NEWBERY



JIM KEOGH
PARTNER

Signed on the 25th day of November 2021
at 214 Melbourne Street, North Adelaide, South Australia, 5006

General Purpose Financial Statements
for the year ended 30 June 2021

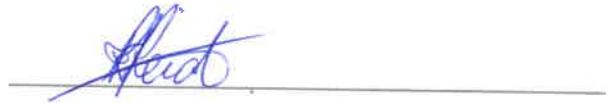
Certification of Auditor Independence

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of Wakefield Regional Council for the year ended 30 June 2021, the Council's Auditor, Dean Newbery Chartered Accountants has maintained its independence in accordance with the requirements of the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011* made under that Act.

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



Andrew MacDonald
Chief Executive Officer



Rodney Reid
Presiding Member, Audit Committee

Date: 24 November 2021

HEAD OFFICE

214 Melbourne Street
North Adelaide SA 5006

PO Box 755
North Adelaide SA 5006

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

Dean Newbery
ABN: 30 164 612 890

Certification of Auditor's Independence

I confirm that, for the audit of the financial statements of Wakefield Regional Council for the year ended 30 June 2021, I have maintained my independence in accordance with the requirements of APES 110 – Code of Ethics for Professional Accountants, Section 290, published by the Accounting Professional and Ethical Standards Board, in accordance with the *Local Government Act 1999 and the Local Government (Financial Management) Regulations 2011* made under that Act.

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



JIM KEOGH

Partner

DEAN NEWBERY

Dated this 25th day of November 2021

*'A great place to do
business and a great place
to belong.'*

**PO Box 167
Scotland Place
Balaklava SA 5461**

T: 08 8862 0800

E: admin@wrc.sa.gov.au



wrc.sa.gov.au