

# ANNUAL REPORT

2018/19



# SNAPSHOT

10 Elected Members + 72 Employees

## WE DELIVERED:

5km road reseals

95km unsealed road renewals

100km road maintenance

- 171 development approvals
  - » 20 houses
  - » 111 additions and domestic sheds
  - » 12 industrial
  - » 2 commercial
  - » 9 public
  - » 10 planning only including 6 land divisions
  - » Total value of \$15,751,411
- Development approvals per township
  - » 56 Balaklava
  - » 14 Blyth
  - » 5 Brinkworth
  - » 7 Halbury
  - » 13 Hamley Bridge
  - » 3 Hoyleton
  - » 6 Lochiel
  - » 17 Owen / Pinery
  - » 15 Port Wakefield
  - » 9 Snowtown
  - » 26 within the rural areas

## WE CARRIED OUT:

105 building inspections

46 food safety inspections

1232 customer requests

## WE COLLECTED:

1,543 tonnes of waste

469 tonnes of organic kerbside waste

62% reduction in hard waste to transfer stations, saving Council \$83,000

## WE RECYCLED:

10 tonnes of tyres

128 tonnes of scrap metal, paper/cardboard, glass, TV's, gas bottles, batteries, etc.

## WE REACHED:

Over 500,000 people through our Facebook page

23,261 unique website visits in comparison to 8,809 last financial year (that's 164% increased website usage).

## MESSAGE FROM THE MAYOR

Our region is resilient. We have faced destructive storms and economic headwinds over the 2018/19 year, with drought and uncertainty carrying from the farm gate onto our town's main streets and businesses.

We rely heavily on our multi-million dollar agricultural industry for local employment and economic stimulation and, in tough times for agriculture, our communities feel the pressure. In the past year, Council has responded to some of these pressures in a number of ways but the biggest opportunity to support the community came in the form of the Federal Government's \$1 million Drought Communities Programme. Through this national scheme we were able to deliver 23 projects across our region ranging from irrigation for greenspaces, installing solar panels and building refurbishments, to minor works on toilets for sporting clubs, groups and halls.

This was a mammoth achievement between Council and the community and these projects will help cut running costs for community groups and steer more benefits for years to come. The \$1 million not only saw over 30 local contractors used over the Programme but also provided two free celebratory community events: Sophie Thomson's Back to Basics Gardening Talk in Blyth and A Million Reasons to Celebrate, with celebrity chef Poh Ling Yeow running a cooking masterclass using locally grown pulses.

Looking to the future, we are scoping out new areas of growth for our region so we can diversify and strengthen the local economy and promote the fantastic lifestyle we have on offer here. We want to grow our population, market our region as a primary 'stop-over location' for travellers and ensure our residents have access to the services they require and desire.

A major project to draw more travellers to Lochiel is on the horizon. Since appearing in campaigns for Adelaide Fashion Festival 2018, and for global brands like RM Williams and Mercedes Benz, interest in Lake Bumbunga has rapidly grown. Council was successful in the Federal Government's Building Better Regions Grant and partnered up with the local progress association to match the funding.

Almost half a million dollars for lakeside facilities, including a carpark, playground and boardwalk, will see the pink lake transformed into a well-catered for tourist hot-spot.

Port Wakefield will also be in the spotlight as plans for a major highway upgrade through the town and further north, where the Augusta Highway links with the Copper Coast Highway, take shape.

The \$122.5 million project is being funded by the Australian and South Australian Governments and Council will work closely with the relevant authorities and the local community to ensure the upgrade delivers safe, attractive infrastructure to benefit our seaside town, as well as the promised benefits for tourists and freight operators.

Staying connected to our community has become a greater focus for us, and we've continued to develop the community newsletter The Wakefield Wrap as well as our presence on social media, so residents can stay up-to-date with all the news and activities happening in Council.

Understanding our ratepayer's perception of Council services is important to building an attractive lifestyle offering.

Results from a community-wide survey, the first one for this Council, revealed that 75% of residents love living in Wakefield and the country lifestyle on offer so close to the city.

The survey made it clear we need to focus on improving the quality of our road network and this continues to be a high priority for Council, with approximately \$50 million anticipated to be spent in the coming decade on our road infrastructure.

This year, with the aim of creating more places for locals to enjoy, we set up the region's first community garden through SA Health's Healthy Towns fund.

A community garden promotes positive mental health and wellbeing, encourages greater connection to the environment and allows us to work together to make great spaces in the Wakefield region.

Adapting to change was a key theme for us this year. Our 2018 Council Elections saw four new faces join the Chamber, with our first two female Elected Members since 2010 in Cr Denni Russell and Cr Wendy Williams.

We also welcomed Cr Michael Greenshields and Cr John Nicholls, who has returned after serving in Council prior to amalgamation.



We farewelled councillors Barry Smith, Darryl Ottens, David Lamond and Greg Stevens and I would like to thank them for their commitment to the role and their great contributions to Council and the community. I was humbled to be re-elected, unopposed, for another term and I will continue my commitment to serving my community.

Given the departure of Chief Executive Officer Jason Kuchel, Council employed two acting CEOs – first Steven Griffiths and then Mark McShane - with the intention of retaining stability and to avoid stalling any programs or projects. The announcement was made in March 2019 that former Kingston District Council CEO Andrew MacDonald had accepted the ongoing CEO position and he and his wife Katrina would be moving to the region.

I would sincerely like to thank all Councillors and Council staff for their commitment and dedication throughout the 2018/19 year and to the community, which helped us deliver some excellent projects across Wakefield.

On behalf of all Elected Members and staff, I would particularly like to thank the Wakefield community for its can-do approach to projects, valued feedback in our customer survey and ongoing efforts to make our region great.



Pictured: Mayor Rodney Reid and Poh Ling Yeow at the A Million Reasons to Celebrate community event.

**Rodney Reid**  
Mayor

## MESSAGE FROM THE CEO

I arrived at the tail end of the 2018/19 financial year and would like to thank Council staff, Elected Members and community leaders for their warm welcome, and for allowing me the time to familiarise myself with the region and the organisation as a whole.

In reviewing the achievements and challenges of the 2018/19 year, it is clear progress has been made against Council's annual business plan and budget, with employees working hard to deliver outcomes despite the changes at CEO level.

Highlights include:

### Region-Wide Satisfaction Survey

Council initiated its first region-wide satisfaction survey to gain a greater understanding about Council's performance in the eyes of our community. This research helps to gain valuable insights from the community's perspective and guide future plans.

It is fantastic to see the results indicate a whopping 75% of the community have said they enjoy living in the Wakefield region and the quality of life the region has to offer.

The results also indicated there were concerns about the road network, and road maintenance was identified as the most important service to focus on. Council understands this and plans to spend about \$45 million over the next 10 years on our roads, or about up 75% of our total capital works program.

### Infrastructure Works Program

A significant works program was delivered in 2018/19, including about \$3 million worth of works carried over from the 2017/18 year.

More than 95 kilometres of unsealed road was renewed, including an 11km stretch of Bowillia Road – a huge project on the works calendar.

More streets were sealed and trees planted as part of an ongoing town scaping project that will continue for a number of years.

### Snowtown's Railway Terrace West Upgrade

The \$600,000 Railway Terrace West upgrade was a huge transformation that took place in the last part of 2018/19. Sealing the road will improve driveability but will make access during winter easier for residents.

Over 5,000 tonnes of gravel was used to reconstruct and reseal the 1km road. Due to poor weather conditions the project carried over into the 2019/20 year and was completed in late July.

Residents were patient and I'd like to thank them for their flexibility when dealing with road closures and the rest that comes with a busy construction site.

### Balaklava Works Depot

The project to replace our Balaklava Works Depot also progressed, with the purchase of land and preliminary concepts now under way. Once completed, Council will have its first new purpose-built depot in many decades.

It is clear Council has outgrown the current depot and a key aim of our new depot will be to allow our crews to carry out community services in a safe, environmentally responsible, efficient and effective way.

### Port Wakefield overpass and highway duplication

The \$122.5 million Port Wakefield overpass and highway duplication project has been a long-held desire by its residents, business owners, travellers and Council, so we're really looking forward to working with the community to ensure the development favours the future of this historic town.

Major construction work is expected to begin in 2020, with completion expected in 2022.

### Film-Friendly Council

Filming activity within our region has increased, and I'm excited to see some well-known names have visited our district. Being a 'film-friendly' Council can certainly benefit the region economically, and I look forward to seeing more film crews and photographers leveraging and promoting our natural landscape.



## Looking ahead

As we move forward, our focus will be on team work, community engagement and professional service delivery. In the year ahead Council and staff will be working closely with the community to progress its new strategic plan and establish shared goals for our future as a region.

I'm proud to be a part of Wakefield Regional Council and I'm excited to see what we will achieve in the coming years.



**Andrew MacDonald**  
CEO Wakefield Regional Council



# OUR PURPOSE

## OUR VISION

Our Vision for Wakefield region is simply: 'Vibrant. Enthusiastic. Creative'

### VIBRANT

A growing population, outstanding economic development, job creation and agricultural advancements are just the beginning.

### ENTHUSIASTIC

Our community groups, individuals and many volunteers demonstrate their enthusiasm and commitment to our community.

### CREATIVE

Our community is known for its creativity in music and culture, but also for its creativity in solving issues.

## OUR MISSION

### WE ARE:

**POSITIVE** – we care and will seek to find ways to embrace new opportunities.

**PROACTIVE** – we will benchmark ourselves and strive to be efficient and productive.

**PROGRESSIVE** – we will be visionary and continuously seek the best future possible for our communities through imaginative, resourceful and constructive pathways.

# 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 Transport  
Community Wastewater Management Schemes  
Community Halls  
Council Newsletter  
Economic Development  
Green organics recycling  
Public Building Maintenance  
Customer Service  
Dog Management  
Economic Development  
Environmental Health  
Fire Prevention  
Food Act Administration

Library Services  
Natural Resource Management Park Gardens and Open Spaces  
Parking  
Planning Applications  
Playgrounds  
Property Searches  
Public Conveniences  
Recreation and Sporting Facilities  
Recycling  
Road Construction  
Road Maintenance  
Road safety  
Street Cleaning  
Street Lighting  
Street Signs  
Street Trees  
Stormwater Drainage  
Swimming Pools (Public)  
Tourism Promotion  
Traffic Control  
Waste Management  
Youth Services

# REGIONAL SNAPSHOT

The Wakefield Regional Council came into effect on 1 July 1997, as a result of the amalgamation of the former District Council of Blyth-Snowtown and the former District Council of Wakefield Plains.



**Population**  
**6801**



**Ave. people**  
**per house**  
**2.4**



**Council area**  
**3469km2**



**Women**  
**49.1%**



**Men**  
**50.9%**



**People who**  
**volunteer**  
**1867**



**Ave. weekly**  
**household**  
**income**  
**\$1045**

**Main employing industry:**  
**Agriculture, forestry and**  
**fishing**



\*Information sourced from the 2016 Census.



# OUR COUNCIL

## COUNCIL DECISION MAKING STRUCTURE.

For the 2018/19 year, there were three departments and managers reporting to the CEO: Corporate Services, Infrastructure Services and Community & Development Services.

A restructure was introduced in August 2019. Refer to the 'Our Employees' section, on page 18, for more information.

### 2018/19 STRUCTURE:

## Wakefield Community

Elects the Council members.

### Council

Makes decisions on behalf of the community.

### Committees

Established by, and recommend to, Council.

## Chief Executive Officer

### Managers

Community & Development Services

Infrastructure Services

Corporate Services

Administration advises on and implements Council decisions.

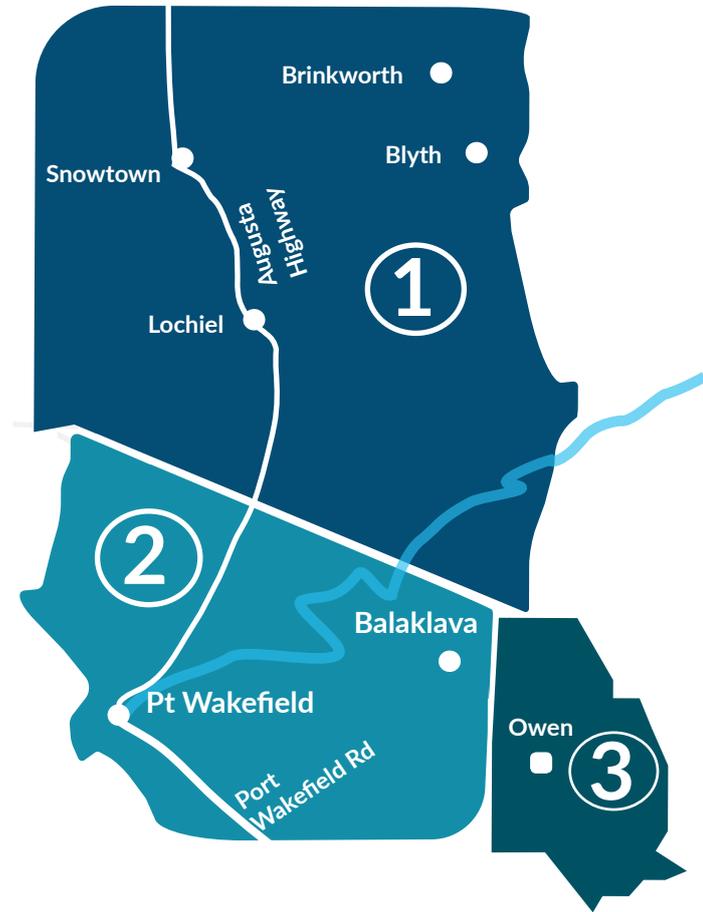
# OUR COUNCIL

## ELECTED MEMBERS

The November 2018 Local Government Elections saw ballots in all three Council wards, with a total voter turnout of 46.6%.

Mayor Rodney Reid was elected unopposed, while four new councillors joined Wakefield: Denni Russell and John Nicholls (North Ward), Michael Greenshields (Central Ward) and Wendy Williams (South Ward).

Following the election, the new elected body engaged in a comprehensive induction and training program which included a range of mandatory training and a number of activities relating specifically to raising awareness about the Wakefield region.



### 1. NORTH WARD

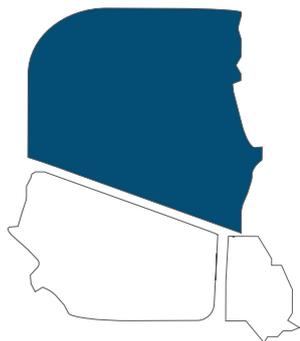
### 2. CENTRAL WARD

### 3. SOUTH WARD



Mayor  
**Rodney Reid**

Representing Wakefield Regional Council since 2006. Prior to being elected as Mayor in 2014, Rodney was a Councillor for eight years. Resident within the Owen community.



## NORTH WARD



North Ward Councillor  
**Denni Russell**

Councillor since 2018 and resident of the Blyth community.



North Ward Councillor  
**John Wood**

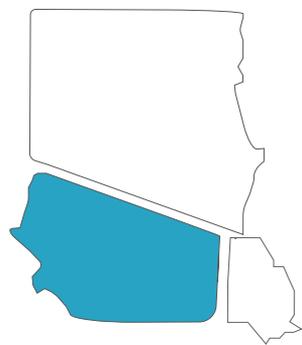
Councillor since 2006 and resident of the Blyth community.



North Ward Councillor  
**John Nicholls**

Councillor since 2018 and resident of the Lochiel community.





## CENTRAL WARD



Central Ward Councillor  
**Terry Williams**

Councillor since 2014 and resident of the Balaklava community.



Deputy Mayor / Central Ward Councillor  
**Malcolm May**

Councillor since 2014 and resident of the Balaklava community.



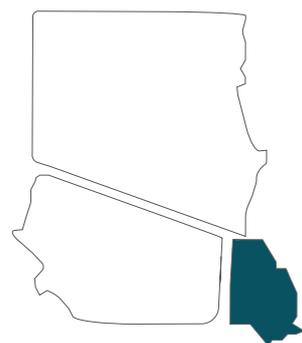
Central Ward Councillor  
**Michael Greenshields**

Councillor since 2018 and resident of the Balaklava community.



Central Ward Councillor  
**Michael Rankine**

Councillor since 2017 and resident of the Port Wakefield community.



## SOUTH WARD



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.

## OUR COMMITTEES

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

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 2018/19 were:

### AUDIT COMMITTEE

The Audit 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 REVIEW COMMITTEE

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

### STRATEGIC PLANNING & DEVELOPMENT POLICY COMMITTEE

The Strategic Planning & Development Policy Committee consists of three Councillors and the Mayor. Its purpose is to provide advice to Council in relation to Council's planning and development policies and it meets at least once per year.

### COUNCIL ASSESSMENT PANEL (CAP)

Council's Council Assessment Panel (CAP) consists of one Councillor and up to four independent members. The Panel continues to act as the relevant Authority under the Development Act to approve or refuse certain types of development applications within the Council area. All other development applications not considered by the Panel, are considered by authorised officers of Council under delegated powers. The CAP meets as required.

### INFRASTRUCTURE COMMITTEE

The Infrastructure Committee consists of the Mayor and eight Councillors. It meets as required to facilitate the provision of the road network and all other infrastructure under Council's control.

### CODE OF PRACTICE COMMITTEE

The Code of Practice Committee consists of the Mayor and all members of Council. The Code of Practice Committee was established to draft a code of practice and ceased in April 2019.

## COMMUNITY GRANTS ASSESSMENT COMMITTEE

The Committee consists of six elected Councillors and the Community Services & Development Manager and meets as required to consider applications for community grants.

## OTHER COMMITTEES

**TOWNSVALE ESTATE 'WORKING PARTY':** was established to assist in identifying solutions for road ownership issues within Townsvale Estate. The working party did not meet in 2018/19.

**BUILDING FIRE SAFETY COMMITTEE:** the Committee consists of one independent member, one CFS representative and two staff members. The Committee discusses and considers a range of topics as outlined under section 71 of the Development Act of 1993.

## MEETING ATTENDANCES

The following tables summarise meeting attendances by Elected Members for the 2018/19 year.

### ORDINARY COUNCIL

Council Member	Council Meetings	Attended	Apology
Bowyer, P	12	12	
Greenshields, M	8	8	
Lamond, D*	4	4	
May, M	12	12	
Nicholls, J	8	7	1
Ottens, D*	4	3	1
Rankine, M	12	10	2
Reid, R	12	11	1
Russell, D	8	8	
Smith, B*	4	4	
Stevens, G*	4	4	
Williams, T	12	12	
Williams, W	8	7	1
Wood, J	12	11	1

\* Term ended due to election in November 2018.

### AUDIT COMMITTEE

Council Member	Audit Meetings	Attended	Apology	Absent
May, M	8	5	2	1
Ottens, D*	4	4		
Reid, R (Presiding Member)	8	8		
Stevens, G*	4	4		
Wood, J	8	7	1	

\* Term ended due to election in November 2018.

### CEO PERFORMANCE APPRAISAL COMMITTEE

Council Member	Meetings	Attended
Ottens, D	1	1
Reid, R (Presiding Member)	1	1
Smith, B	1	1

## COMMUNITY GRANTS ASSESSMENT COMMITTEE

Council Member	Meetings	Attended
Lamond, D*	1	1
Reid, R	1	1
Smith, B*	1	1
Stevens, G*	1	1

\* Term ended due to election in November 2018.

## INFRASTRUCTURE COMMITTEE MEETING

Council Member	Meetings	Attended	Apology
Bowyer, P	2	2	
Greenshields, M	1	1	
Lamond, D*	1	0	0
May, M	2	1	
Ottens, D*	1	0	1
Rankine, M	2	2	
Reid, R (Presiding Member)	2	2	
Stevens, G*	1	1	
Wood, J	2	2	

\*Term ended due to election in November 2018. New committee members were appointed in April 2019: Cr Terry Williams, Cr Denni Russell, Cr John Nicholls and Cr Malcolm May (reappointed).

## STRATEGIC PLANNING & DEVELOPMENT POLICY COMMITTEE

Council Member	Meetings	Attended
Reid, R	1	1
Russell, D	1	1
Williams, T	1	1
Williams, W	1	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).

Wakefield is classified as a 'Group 4' Council in the Tribunal determination and the allowances for 2018/19 were:

	2018/19	2017/18
Mayor	\$39,600	\$37,948
Deputy Mayor	\$12,375	\$11,858
Councillors	\$9,900	\$9,487

Council's policy 'A9 Council Member Allowances & Benefits' outlines all benefits and allowances payable to our elected representatives, including travelling and other expense reimbursement.

## COMMITTEE MEMBER ALLOWANCES

Non-elected members of the Audit Committee and Council Assessment Panel (CAP) receive the following allowances:

	2018/19
Audit Committee independent member	Sitting fee of \$372/ meeting plus travel allowance
CAP presiding member	\$400/meeting
CAP independent members	\$300/meeting

## 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.

At the conclusion of Local Government elections in November 2018, a full induction and training plan was developed for the new Council Members. In November, Norman Waterhouse provided a one day training session for modules 1, 2 and 3 of the mandatory training required to be undertaken by the new Elected Members and recommended for the re-elected members. These modules included:

- Introduction to Local Government
- Legal responsibilities
- Council and committee meetings

The final and fourth module was on Financial Management. Council appointed Corrinne Garrett from UHY Haines Norton to facilitate the training, with support from Council staff.

Internal training workshops were hosted for Elected Members to discuss Council's Strategic and Management Plans and Risk and WHS management frameworks.

In March 2019, Cr Terry Williams and Mayor Reid attended a briefing session hosted by Norman Waterhouse on the new Public Interest Disclosure Act 2018.

## DELEGATIONS AND SUB-DELEGATIONS

The Chief Executive Officer and other officers have the 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 our website and shows the delegated authority from the Council to the Chief Executive Officer and any sub-delegations. Delegations are reviewed annually.

## REPRESENTATION QUOTA

Representation Review processes determine whether a council would benefit from an alteration to its current composition or ward structure to meet future requirements.

A major review and restructure of Council wards was undertaken in 2013/2014 and, after the November 2014 election, this saw the creation of three wards, with a Mayor and nine Councillors representing the community. Our next representation review is scheduled for 2021 and public consultation will be conducted as part of the review from about October 2020.

The average quota for Wakefield Regional Council is 476 electors per each of the 10 Elected Members. The following table shows the average elector ratio per representative for other councils with similar populations and/or surrounding councils, demonstrating Wakefield as mid-range.

Council	Electors	Elected Members	Quota (Elected Members: Electors)*
Northern Areas	3382	9	1:375
Coorong	3754	9	1:417
Tatiara	4513	10	1:451
<b>Wakefield Regional</b>	<b>4765</b>	<b>10</b>	<b>1:476</b>
Grant	5458	10	1:545
Naracoorte Lucindale	5830	11	1:530
Adelaide Plains	5975	10	1:597
Mid Murray	6442	10	1:644
Renmark Paringa	6462	9	1:718
Clare & Gilbert Valleys	6687	10	1:668

\* Information sourced from the Electoral Commission of South Australia



# OUR EMPLOYEES

## STRATEGIC LEADERSHIP GROUP

In the 2018/19 year, our leadership group consisted of a Chief Executive Officer (CEO) and three managers, overseeing three departments:

**Corporate Services:** supports Council through records management, communication, policy development, finance, rates, risk management and work, human resource management, health and safety. Customer service is a key role within the team, while all employees seek to deliver excellent.

**Community & Development Services:** looks after environmental and public health, food hygiene, Council building maintenance, economic development, natural resources and wastewater services. Also oversees community development, building and development and compliance (including fire and animal management).

**Infrastructure Services:** Team maintains vast road networks and other infrastructure including open spaces, caravan parks, cemeteries, footpaths, bridges, parks and stormwater.

Andrew MacDonald was appointed as Chief Executive Officer in May 2019, replacing Jason Kuchel.

During the interim period, Council appointed Steven Griffiths as Acting Chief Executive Officer (January to March 2019) followed by Mark McShane (April to May 2019).

### The three Managers for the 2018/19 year were:

- Kelly Westell, Corporate Service Manager (commenced in 2017)
- Christopher Parish, Community and Development Services Manager (commenced in 2012)
- Leon Kruger, Infrastructure Services Manager (commenced in 2017)



Pictured: some of our wonderful staff members and volunteer bus driver.

## THE NEW STRUCTURE

In August 2019, a restructure of the management team saw the CEO assume responsibility for Finance areas, Planning and Development and Environmental Health, with the two other departments formed: Community & Corporate Services and Infrastructure Services.

The new departments and their responsibilities are:

- CEO Department: finance, environmental health, planning and development, building, HR.
- Community & Corporate Services: community compliance, records management, economic development, governance, WHS & risk, community development, community liaison, library services, STARCLUB, marketing and communications.
- Infrastructure Services: maintains vast road networks and other infrastructure including open spaces, caravan parks, cemeteries, footpaths, bridges, parks and stormwater. This team also manages the region's roadside vegetation, waste and weed control.

## OUR STAFF

Compared to many other councils, we have a small team of 72 employees (as at 30 June 2019). This is equivalent to 60 full-time equivalent staff with the majority based in the field. Our team has a mix of skills, experience and knowledge to deliver a range of services to our community.

Departmental responsibilities in the 2018/19 year are summarised in 'Our Employees', on page 18.

## EMPLOYEE ENGAGEMENT

An employee survey was undertaken in February/ March 2019, where staff were asked a series of questions around management and leadership, workplace culture, jobs and training, and the role of Council.

Results were collated and compared to data from 2012, 2014 and 2018 and an overview of the results was presented at an all staff workshop. Each department reviewed the results to identify areas for improvement, and created strategies at an organisational, team and individual level.

As a result of the survey, actions were identified including the need for more:

- internal HR policy/procedure training,
- leadership training for Supervisor and Team Leaders,
- toolbox meetings,
- culture discussions,
- feedback from team meetings,
- CEO communications, and
- integrating team activities to remove silos.

Managers are committed to working with their teams to address any of the gaps identified through the survey and promote a 'one team' environment at Wakefield.

## TRAINING AND DEVELOPMENT

Work Health and Safety training remains a key focus for Council, while other programs undertaken or planned in 2018/19 included:

- Equal Opportunity training for one employee to be a Contact Officer
- General awareness, suicide prevention and mental health training for all employees.
- Connector (Suicide Prevention) training for ten employees
- Applied Suicide Intervention Skills Training for three employees
- Customer service training for all employees
- Unconscious bias and cultivating inclusive behaviours for one employee
- Leadership training for four Infrastructure Services employees.

## ENTERPRISE BARGAINING AGREEMENTS

While the Australian Services Union (ASU) Agreement was finalised in November 2017, the Australian Workers Union (AWU) Agreement covering our field workforce was a more protracted process, with negotiations continuing until nearly 18 months after the expiry of the previous Agreement.

It was eventually signed on 19 November 2018 after several contentious clauses were amended and a higher wage increase (2.5%, 2.5% and 3% over the life of the Agreement) was negotiated.



## WORKFORCE POLICIES

We are committed to a robust, equitable approach for 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 2018/19, Council undertook an internal audit of our HR Framework and developed a HR Activities Plan for the year ahead.

A review of the Attraction & Recruitment Policy was also undertaken and a new Attraction & Recruitment Procedure was adopted. A suite of new HR forms has also been finalised.

## EXECUTIVE SALARY INFORMATION

The following reflects the number of Senior Executive Officers as at 2018/19 and information on allowances and benefits as part of a salary package.

### Chief Executive Officer

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

### Corporate Services Manager

- Contract salary
- Pay increase to be determined at yearly performance review
- Private use within SA of a fully maintained motor 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

### Community and Development Services Manager

- Permanent employee
- Annual salary increases, at a minimum of CPI
- Private use within SA of a fully maintained motor vehicle
- Superannuation as per the Superannuation Guarantee (Administration) Act 1992 and LG Acts
- Provision of a mobile telephone
- Reimbursement of all expenses relating to the performance of the position

### Infrastructure Services Manager

- Contract salary
- Pay increase to be determined at yearly performance review
- Unrestricted private use within SA of a fully maintained motor 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

# OUR PERFORMANCE

The Strategic Management Plan (SMP) is built on four pillars or objectives - Economic Development, Population Growth, Quality Infrastructure and Community Wellbeing.

The SMP provides the strategic direction for the Council to achieve our vision: Vibrant - Enthusiastic - Creative.

A major review of the plan will be undertaken in late 2019 and early 2020, with significant engagement of the community to shape the vision and key focus areas.

The following pages summarise our performance against the four pillars of the current plan and our 2018/19 Annual Business Plan, which was adopted in August 2018.



Pictured: (from left) Brenton Smith, Mat Logan and Brian Masters renewing Old Boundary Road.



Pictured: Hay processing at Balco Australia.

## STRATEGIC PILLAR 1 – ECONOMIC DEVELOPMENT

### STRATEGIES:

- Attract new businesses and encourage business expansion.
- Advocate and work proactively towards the provision of infrastructure that supports communities, business and industry in the Wakefield Council region.
- Develop a tourism plan for the Wakefield region.
- Build on government plans to decentralise health services.
- Prepare an economic development action plan for Council adoption.
- Leverage the Balaklava Racing Club to increase economic development opportunities in the region.

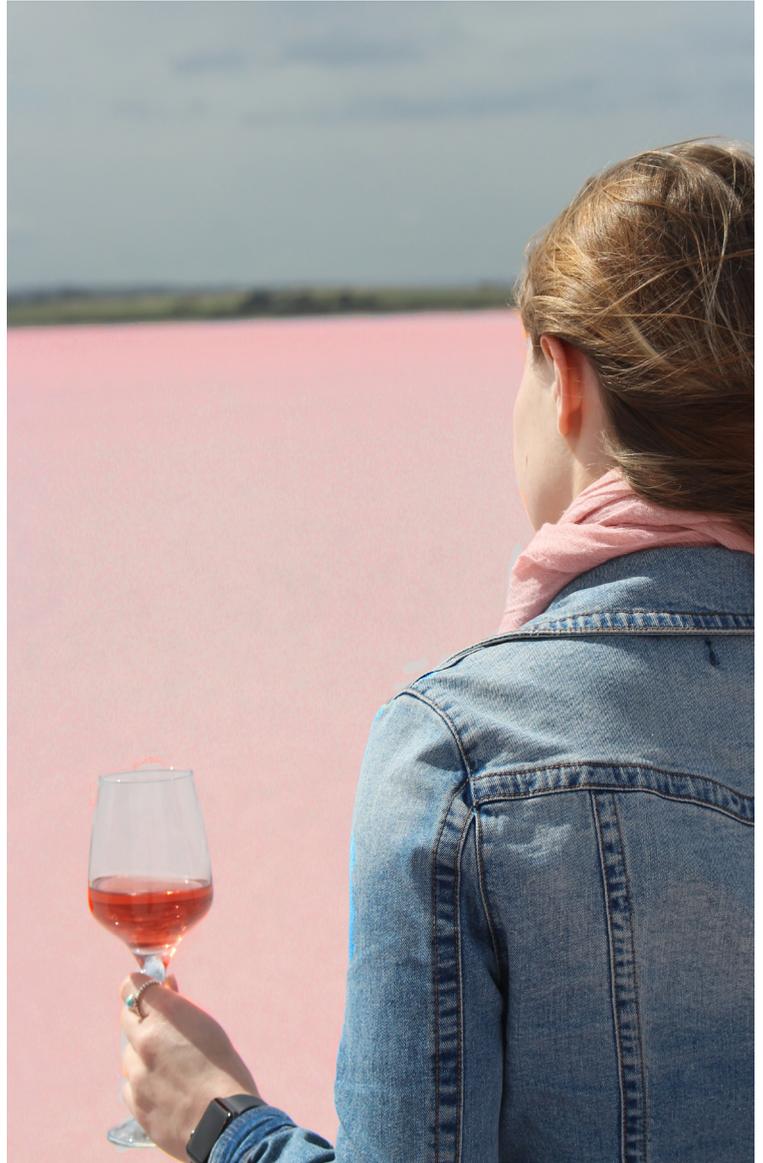
# Pink Lake Tourist Facilities

In 2018/19, we secured a significant grant to help improve facilities at Lake Bumbunga, developing this popular tourist destination within the Wakefield region.

Lake Bumbunga has become an increasingly popular destination for overseas, interstate and local visitors, as well as photographers and film makers keen to capture the pink lake.

A \$236,000 grant was awarded from the Federal Government's Building Better Regions Fund (BBRF), with Council and the local progress association partnering up to match the funding. Facilities to be delivered at Lake Bumbunga include:

- a picnic area with shade and seating,
- scenic frame with social media hashtags for easy viral, organic promotion,
- installation of a Wi-Fi hotspot,
- new toilets including disabled and ambient, and bootwash installed to the exterior of the building,
- interpretive signage outlining the environmental, local history and folklore information, as well as directional signage for various walking trails (English and Mandarin),
- extension of the existing walking trail,
- town entrance signs,
- a boardwalk with decking area,
- nature-based playground, and
- a selection of sculptures.



Pictured: Lake Bumbunga, Lochiel

## Film-Friendly Council

Throughout the year we welcomed film crews to our region and promoted Wakefield as a “film friendly Council”. We’ve streamlined the process for filming applications to encourage film makers to choose our state heritage buildings, sweeping plains and an eye-catching pink lake for their footage.



Pictured: Children from Hamley Bridge Kindergarten

## STRATEGIC PILLAR 2 – POPULATION GROWTH

### STRATEGIES:

- Identify efficiencies in the maintenance and provision of infrastructure.
- Relocate the Balaklava depot to meet legislative requirements.
- Support and build our communities' walking/ cycling/leisure trails with a vision to connect on a regional scale.
- Lobby for a moratorium on stamp duty to allow transfer of road reserves to neighbouring land owners.
- Advocate for duplication of Highway One through Port Wakefield.

## Childcare Services Survey

We commissioned a research project to investigate the childcare services demand in the Council area, in particular, Port Wakefield, Snowtown, and Hamley Bridge; three main townships located in each of the three wards of the Council.

The research aimed to identify childcare service gaps that may restrict population growth and the effect of economic development initiatives in the area.

Based on the objectives of the project, the research was designed and implemented in three parallel approaches, including literature and statistic reviews, an online survey, and face to face interviews with a selection of stakeholders, including local school and kindergarten leaders, and the regional education director from Department for Education.

The survey generated 112 valid responses, and the results were collated and analysed.

Based on the findings from each stream of research, eight recommendations were offered with the aims to improve the current childcare service situation and build sustainable childcare service models that can meet the requirements of future development in the Council area. The recommendations are due to be considered by Council in 2019/20.

## Steady figures in development

More than 170 residential and commercial development applications for the region were processed in 2018/19, with a total value of over \$15 million dollars.

This included:

- 20 new residential developments with a total value of \$3,842,387
- 111 additions (e.g. carports, pergolas) with a total value of \$6,512,777
- 12 new industrial developments with a total value of \$2,452,426
- 2 new commercial developments with a total value of \$128,250
- 9 public development with a value of \$2,059,754
- 10 planning applications (e.g. rezoning) with a total value of \$755,817

In preparation for the upcoming State Government Planning Reform, relevant staff will continue to attend training to ensure we are well across everything when the new systems are rolled out.

## Street Beautification Project Kicks Off

In late 2017/18, Council endorsed a new project to beautify and landscape the key streets of the region's townships with an aim to attract people to live in the area. This project aims to see avenues of trees planted in towns over the coming twelve years, subject to annual budget approvals, with small towns to be the first to benefit. A list of appropriate species of trees has been prepared for each street based upon the species tolerance to conditions, maintenance needs, leaf fall and overall suitability to the area.

The first town to benefit from the project was Lochiel, where we planted 100 trees in and around the key streets. The next town planned as part of the project in 2019/20 is Brinkworth.

The project is to complement the outcomes of the Township Street Sealing Program, which both came to fruition as part of Council's aim to provide quality infrastructure to the community.





Below: Sounds from the Ground opened by (from left) Barb Rodgers of Our Community, Our Children, Member for Frome Geoff Brock, Millah Rundle, Mayor Rodney Reid, Climbing Tree's Simon Hutchinson.

## Sounds from the Ground

Getting kids back into nature is something we are keen to support and, with funding support from the State Government and working in collaboration with the local Our Community Our Children group, we kick-started a project to build a musical-themed nature playground in Balaklava.

Seeing the need for a nature play space for children under the age of five in our region and following consultation with the community, Council engaged a contractor specialising in nature play to plan and establish something magical for the children representing our community's musical culture.

Our region is known for its creativity in music with a history in performing arts and the Balaklava Eisteddfod, and this is demonstrated through the selection of play equipment.

The play area includes a musical tower, wooden and metal xylophones, a metal drum and a 'music wall' offering a range of musical instruments. Following the nature theme, the climbing equipment is built with a wooden log appearance, blending nicely in to the surrounding landscape. Final landscaping is still in the works, with the official opening planned for early 2019/20.

We are proud to offer such a unique space for local community members and travellers to enjoy.

# STARCLUB to keep sporting clubs thriving

With our region's strong sporting culture in mind, we have continued to participate in the Central Mid North STARCLUB Program by funding a STARCLUB Program Officer with two neighbouring Local Government Areas, as part of a joint initiative of the Office for Recreation and Sport.

The STARCLUB Program Officer is an important community sport and active recreation resource and is able to support and assist local clubs and associations in many ways, including:

- Work with clubs and associations on strategies to maintain or increase their memberships
- Increase awareness of funding opportunities available to the sport and active recreation community
- Develop strategies and policies with clubs and associations that encourage safe and supportive environments
- Facilitate a range of training and development opportunities for coaches, officials and volunteers in clubs and associations
- Work with clubs and associations on strategies to recruit, retain and reward volunteers
- Advocate for and liaise on behalf of clubs and associations with Council, State Sporting Organisations and other interested parties

The STARCLUB Program Officer works with the community to:

- Develop and maintain a strong, vibrant sporting and active recreation culture
- Increase community participation in sport and active recreation
- Improve the quality of sport and active recreation opportunities
- Develop and maintain well managed sustainable sporting and active recreation clubs and associations
- Clubs and associations are encouraged to utilise the STARCLUB Club Development Program to achieve club excellence and sustainability.

The STARCLUB Program Officer supports a large geographical area home to an estimated 200 sport and active recreation clubs and associations. This voluntary, free, online program is recognised throughout the State sports industry as a best practice governance model and highly regarded by organisations looking to invest in the sport and active recreation sector.

## CENTRAL MID NORTH WORKSHOP SESSIONS

Wakefield Regional Council sporting clubs, groups and associations can attend STARCLUB Training and Workshop sessions. Session calendar information is released several times during the year and clubs, groups and associations that would like to hold training sessions at their clubrooms, should contact the STARCLUB Officer at the council to make arrangements. Most of the sessions are FREE to the community and are presented by industry experts.

During the first year of the Central Mid North program (July 2018- August 2019) these training sessions were held:

Total Session	No Venues Used	Total Attendees	Total Clubs
13 Workshops	6	234 Attendees	86 Different clubs, groups and sports

## SPORTS VOUCHERS

In 2018 the sports vouchers program provided primary school aged children from Reception to Year 7 to receive up to a \$50.00 discount on sports membership and/or registration fees. In 2019 the sports vouchers has increased to \$100.00 per child and Dance has been included into the program.

Year to date	No of vouchers	Total value
2018	367	\$18,350.
10/10/2019	232	\$19,726.

Year to date	No of Locations	Boys/ girls	Previous/ new registrations
2018	27		233/134
10/10/2019	22	77/155	169/63



Pictured: Construction on Blyth's John Street.

## STRATEGIC PILLAR 3 – QUALITY INFRASTRUCTURE

### STRATEGIES:

- Identify efficiencies in the maintenance and provision of infrastructure.
- Relocate the Balaklava depot to meet legislative requirements.
- Support and build our communities' walking/ cycling/leisure trails with a vision to connect on a regional scale.
- Lobby for a moratorium on stamp duty to allow transfer of road reserves to neighbouring land owners.
- Advocate for duplication of Highway One through Port Wakefield.

### 2018/19 performance:

- Land purchased for new Balaklava works depot to meet legislative requirements.
- Significant road upgrades
- Capital works program achievement
- Walking, cycling trail update
- Recycling and waste statistics
- Building Assets Plan
- Dogs & Cats Online update
- Levee bank constructed to protect homes
- Hamley Bridge Library Kiosk
- Hamley Bridge Spring Clean
- Balaklava Triangle Rotunda renewal
- Balaklava Ralli Park Grandstand Revitalisation
- Bridging the Walk the Yorke
- Upgraded facilities in Snowtown



Pictured: Members of the Balaklava Show Committee pleased with the restoration work.

## Balaklava Ralli Park Grandstand Restoration

Ralli Park Grandstand stole the spotlight at the 2018 Balaklava Show, in its first opening since renovations. The restoration project was funded by Council and included:

- major structural engineering,
- replacement of 11 worn-out internal beams,
- new seating and flooring, and
- a huge paint job and some stonework repair.

For many years, the structure remained an important part of Ralli Park and the Balaklava Show despite serious decay and damage that left it almost unusable and in critical need of repair.

The Grandstand was originally designed and built by Balaklava business owner Mr Marchant, who handed over the keys to the Show Committee on September 23, 1910 in what was said to be a 'joyful ceremony'. The building is generally acknowledged to be one of, if not the best of its kind in South Australia. With the structure now restored, we hope its prominent homage to sporting brilliance and community spirit will live on.

## Balaklava Triangle Rotunda Revitalisation

The Balaklava Triangle Rotunda was revitalised, with roof panels replaced and a ceiling fitted, along with some fresh paint and new lighting. Originally built in 1926 in the parklands and relocated to the Triangle in the early 1950's, we mimicked the original colour scheme to keep the structure looking traditional.

The Rotunda is based in the hub of Balaklava and used by many community members and travellers. Local events are frequently held in and around the Rotunda, such as the annual Christmas pageant and carols, fundraisers, memorial events, and children's birthday parties.

## Hamley Bridge Library Kiosk

In April 2019 the Hamley Bridge Library transformed into a new look, providing a kiosk in the Hamley Bridge General Store and Post Office as an interface between library users and the One Card system. The Library, once existing in the Hamley Bridge Institute, is still available as a community run book exchange.

Libraries SA provided a desktop set-up to function with the Libraries SA One Card borrowing system linking the Hamley Bridge kiosk to the SA public libraries system. We supplied and installed the appropriate furniture to house the desktop and containers for book storage.



Pictured: (From Left) Local Moody Estate residents Christine and John Tiller with lively pup Odie, and (right) Jutta Lorenz with dog Casta, and Mayor Rodney Reid.

## Levee Bank Constructed to Protect Homes

As a means to further protect homes in Moody Estate of Balaklava from potential flooding, a swale drain has been constructed, which saw over 5,000 tonnes of soil shifted to create the 420 metre long levee bank.

Council engaged engineering consultants to undertake planning and design of the levee system, built to help protect about 15 properties, the surrounding walking trail and allow access in and out of the estate via Christopher Street and Bruce Drive in the event of another overflow.

The project was a response to the Wakefield River overflowing and flooding the Estate about two years ago.



Pictured: playground in Hamley Bridge's sport grounds.

## Hamley Bridge Spring Clean & New Play Area

In preparation for Hamley Bridge's 150th birthday celebrations in September 2018, we carried out some spring cleaning around the town.

We spruced up the CBD and Light Street by upgrading footpaths, clearing and pruning back overgrown trees, and began a revegetation program to beautify Light Street's median strip.

Hamley Bridge also reaped the benefits of a newly replaced playground at the local sports grounds. The project was guided by a community engagement process, with residents submitting their ideas and suggestions and later contributing to the final design.

We invested \$40,000 towards installing the new playground, and an additional \$10,000 was raised by the Hamley Bridge Community & Sports Centre Committee Inc.



Pictured: Recycling plant at Brinkworth, sorting out plastics from cardboard.

## Reduced Waste is Saving Big Dollars

Council operates three waste transfer stations at Port Wakefield, Everard and Owen. Our contractor provides the following waste collection services to properties in Balaklava, Blyth, Brinkworth, Hamley Bridge, Lochiel, Owen, Port Wakefield and Snowtown and the settlements of Avon, Bowmans, Halbury, Hoyleton and Pinery:

- Weekly general waste (140L red lid)
- Fortnightly recyclables (240L yellow lid)
- Four weekly green waste (240L green lid)

In 2018/19, we collected 1,543 tonnes of waste compared to 1,817 tonnes in 2017/18 and 469 tonnes of organic kerbside waste, and recycled 10 tonnes of tyres. The 62% reduction on the previous year in hard waste to our transfer stations saved Council approximately \$83,000.

Following is a snapshot of the year's waste and

## Dogs and Cats Online (DACO)

With new animal laws in place and the start of a statewide database for dog registration (Dogs and Cats Online), Council has worked with animal owners to help them understand their obligations and the new way of registering their pets.

While some in the community enthusiastically embraced the online process, many of our customers wanted to continue over-the-counter registrations at Council. Residents in black spot areas were frustrated as poor internet connection meant they could not easily access the website.

More information will be required over the coming year to help the community – in particular our dog owners – understand why DACO is the best option and how to use the website.

Waste	Tonnes (rounded)
Kerbside Collection	1114
Roadside dumping (not including tyres)	2
Everard Transfer Station	54
Balaklava Transfer Station (closed to public)	1
Owen Transfer Station	228
Port Wakefield Transfer Station	44
All transfer stations – green waste	100
Recycling Kerbside	Tonnes (rounded)
Organics	159
Co-mingled	310
Recycling – All transfer stations	Tonnes (rounded)
Tyres	10
Glass	4
Scrap Metal	88
Paper/Cardboard	34
Misc – TV's, gas bottles, batteries, etc.	2



Pictured: Brinkworth's Memorial Hall on Main Street.

## Upgraded Facilities in Snowtown

As part of a three year program aimed at providing more modern and accessible facilities, we replaced the public toilet block in Snowtown.

The new toilets include male, female and disability access toilets. The \$75,000 project included:

- construction of new male and female toilets (including accessible toilets),
- Community Waste Water Management connection works, and
- associated landscaping works.

Other public toilets planned to be upgraded in the coming years are:

- Lochiel (near Lake Bumbunga)
- Port Wakefield Wharf Crescent
- Port Wakefield Soliders Memorial

## Major Review of Building Asset Management Plan

We undertook a major review of Council buildings and structures in 2018/19, inviting comments from residents, businesses and community groups on its planned expenditure for the coming decade.

The Buildings & Structures Infrastructure Asset Management Plan (IAMP) shows the value, condition and costs of buildings, and identifies a 10-year expenditure plan for these assets. The plan aims to deliver the right level of service to the community, at the right time, to the right assets and minimise the chance of major cost impacts on Council into the future.

Council is the custodian of hundreds of infrastructure assets held on behalf of the community, including the 176 buildings and structures/improvements that make up the IAMP, and an additional 152 building and structure/improvement assets owned by others that are insured by Council due to their community use.

Buildings provide benefits for our residents, workers and tourists alike; they can be vibrant meeting places, venues for rest and recreation, work spaces and/or important focal points in times of emergency. However, they also come at a cost to the whole community and, in many cases, the value of the building is experienced by just a handful of people.

While a significant body of work was undertaken to develop the IAMP, more work is required in the 2019/20 year to understand the value of the buildings to the community and whether there is an opportunity to consolidate some of these assets.

## Bigger and Better Walking & Cycling Trails

In 2017, Council was successful in securing a grant of \$62,000 from the Community Recreation and Sport Facilities Program, offered by the Office for Recreation and Sport, to design and build a pedestrian bridge over the Wakefield River in Port Wakefield – linking the pre-existing Walk the Yorke trail.

The project intends to fill the need to bridge two parts of the Walk the Yorke trail together to ensure a safe passage of crossing for trail users to foster and encourage participation in recreation.

The current Walk the Yorke trail network is about 500km long and crosses in three Local Government areas including Yorke Peninsula, Copper Coast and Wakefield. The project was initiated by Yorke Peninsula Council as a means to join existing trails across the region to form one regional trail “Walk the Yorke”. The project grew and provided opportunity to connect to nearby Council areas and added benefits to people on a more regional scale.

The existing scale of the Walk the Yorke trail, and the fact that it crosses multiple local government boundaries, means the trail is well publicised at a regional and state level.

The Port Wakefield section of Walk the Yorke is the most disconnected area of the trail along the entire network as it leads trail users to the Wakefield River but offers no safe passage of crossing. Flooding events worsen the problem and make the trail completely inaccessible for extended periods of time.

We have applied for additional funding to carry out the project to a higher standard than the original concept, and are in the process of working with suppliers to come up with a design to suit the environment and varying weather conditions; wet and marshy during winter and dry and hot in summer.

In another area of our region we linked a portion of the Copper Trail, connecting the Riesling Trail in the Clare Valley to the Shamus Liptrot Trail in Halbury. The approximately 20km route generally follows existing roads from Leasingham, through the Skillogalee Valley and along the Skillogalee Creek, across the North Mount Lofty Ranges and towards Hoyleton and Halbury where the trail connects to the Shamus Liptrot trail. We encourage people to use the local trails and explore what our beautiful region has to offer.



Pictured: locals enjoying a walk in Blyth.



Pictured: Walk the Yorke checkpoint.



From left: Tony Platts, Brenton Smith and Roderick Walsh re-sheeting Bowillia Road.



Leon Elix, Roderick Walsh and other field staff in a pre-start meeting.

## One Step Closer to a New Council Works Depot

For the first time, Council will have a purpose-built depot to accommodate our field operations. Council has secured land in Balaklava for the new depot facility to replace the current site which does not meet legislative requirements and nor flexibility for the future.

The aim is to ensure the space allows staff to deliver community services in a safe, environmentally responsible, efficient and effective way.

## Record Road Maintenance

Council manages one of the State's largest road networks (2,700km). Over recent years, Council has accelerated its roadworks program, in line with the Transport Asset Management Plan. This year a total of 95km of unsealed roads have been renewed and approximately 5km of roads resealed.

Additionally, about \$200,000 has been spent on the rehabilitation of old rubble pits across the district to support the roadworks.

Our two most significant road projects for the year were the rehabilitation and resealing of Railway Terrace West in Snowtown and re-sheeting of Bowillia Road.

Bowillia Road, at 11km, is the longest single re-sheeting project Council has undertaken in several decades. We decided to carry out the renewal in one go rather than spread it over multiple stages in order to increase efficiencies and save costs. The project used almost 27,000 tonnes of rubble and included the replacement and upgrade of culverts at the Kybunga and Schumacher Creek crossings. Over 5,000 tonnes of gravel was used to completely reconstruct and reseal Railway Terrace West in Snowtown, which stretches almost 1km. The kerbing and drainage system was also renewed as part of the upgrade. Prior to the highway bypass being built, the road was the main thoroughfare through Snowtown. Today it's a largely residential strip, with access to the Viterra grain silos. Asphalt was laid on entry to the silos to prevent damage from heavy vehicles.

## Huge Capital Works Program Conquered

Council under achieved its Capital Works Program by about \$3 million in the 2017/18 financial year, causing projects to be carried forward to the 2018/19 financial year. However, we have managed to complete all of the previous year's 'carry forward' projects as well as almost all of the 2018/19 projects. Of the few projects remaining, all of these were in progress at the end of the year.



Pictured: Local children playing at Balaklava Mural.

## STRATEGIC PILLAR 4 – COMMUNITY WELLBEING

### STRATEGIES:

- A strong connection between Council and the community.
- A switched on workforce supported to provide excellent service to our community.
- Promote, encourage and support volunteering in our community.
- Implement new library delivery models and recommendations from the State Library Review.



Pictured: Locals brainstorming ideas during Council's Tourism Forum for the Wakefield region.

## Customer Research

In April 2019, Council undertook its first region-wide satisfaction survey to gauge Council's performance in the eyes of our community.

The research garnered responses from 400 people and consisted of surveys through telephone contact, face-to-face activities, online, social media and a focus group.

There was great feedback about living in Wakefield, with about 75% of the community saying they enjoy the quality of life the region has to offer.

However, levels of dissatisfaction in the region's roads network dominated the results, despite this being Council's largest area of expenditure. Council's road network was a clear concern for respondents, especially those who live in the South Ward, which includes the towns of Hamley Bridge and Owen.

Road maintenance and surfacing were identified as the most important services by 50% of respondents. Unsealed road maintenance received an importance rating of 96% but levels of satisfaction were only 25%, while road surfacing (bituminising) received an importance rating of 92% and a satisfaction rating of only 24%.

Council understands roads are an issue and our plan is to spend about \$45 million over the next 10 years on our roads, or about up 75% of our total capital works program.

Other findings were:

- Overall, 42% of residents were satisfied with Council, 35% were neither satisfied nor dissatisfied, and 17% were dissatisfied
- Residents were most satisfied with kerbside waste services (61%), parks, reserves, playgrounds (56%) and public toilets (51%)
- The country lifestyle yet being close to the city (59%) and the warm and friendly community (44%) were the most attractive reasons to live in the Wakefield region.
- Respondents identified priority areas for further improvement as: Unsealed road maintenance, Road surfacing (bituminising), Footpath maintenance
- Most reported being satisfied with the service they received from Council, with 87% noting the courtesy and politeness of staff, and 75% noted staff professionalism.

The survey findings were discussed by Council as part of the planning for the 2019/20 Annual Business Plan and budget and will be continued to use by Council as it shapes future plans.

## Facebook Engaging the Community

Since its launch in early 2018, Council's Facebook page has continued to grow in popularity and has become a key mechanism for providing timely information to the community.

The page now has about 650 followers, with more than 600 'likes' since it launched. More work will be undertaken in 2019/20 to promote the channel and explore other social media platforms to ensure Wakefield residents and businesses have multiple ways to receive information from us.

## Single Touch Payroll

There was a smooth transition to Single Touch Payroll – an Australian Taxation Office (ATO) regulation that requires employers to send employee payroll information including salary, wages, PAYG withholding and superannuation to the ATO at the same time as the standard pay runs.

Single Touch Payroll removes the need for employers to provide employees group certificates at the end of the financial year.

# Risk and Work Health & Safety Management

Over a number of years, the Local Government Association Mutual Liability Scheme (LGAMLS) has evaluated systems associated with risk and work, health and safety (WHS) across councils. These evaluations have led to councils preparing action plans to address any of the gaps identified.

The most recent risk and WHS evaluation was undertaken in late 2018, finding:

- Council had made excellent progress in reviewing its risk management foundations – implementation was the next step.
- Maintenance and inspection of roads was well managed. Similar approach to footpaths was an opportunity for improvement.
- Planning and development administration was well covered with some minor work required (e.g. dispute management).
- Event management would require significant amount of work establishing a system.
- Volunteer management had a sound registration process but needs overarching policy/procedure.
- Council was committed to building its WHS Management System – a large body of work had been undertaken in past few years.
- If Council continued on its current path it will be able to build a robust WHS Management System.

## RISK

The risk evaluation measured Council against a 'sector baseline' in three mandatory areas and two discretionary areas. Overall, 9 sector baselines were met and 18 were not and work is under way to address those gaps.

## WHS

The WHS evaluation measured Council against selected performance standards for self-insured organisations (PSSI) which describe the WHS and IM management system requirements for self-insured bodies in SA. The ratings are either:

- Conformance – i.e. activities undertaken and results achieved fulfil the specified requirements (of the element of PSSI);
- Observation – i.e. activities undertaken and results achieved fulfil the specified requirements of the elements. However, an opportunity for improvement exists due to minor deficiencies;

- Non-conformance – i.e. activities undertaken and the results achieved do not fulfil the specified requirements of the elements. This may be due to the substantive absence or inadequate implementation of a system or documented systems or procedures not being followed.

The WHS evaluation results showed Council had 8 non-conformances, around system implementation, measurement and evaluation, and review and improvement. There were 5 conformances and 9 observations.

Over the past year, significant progress has been made to embed a Work Health & Safety culture across the Council.

In 2018/19 we:

- Completed 92% (24 out of 26) of the actions included in the 2017/18 WHS Action Plan;
- Reviewed and implemented the Induction and Training Procedure and processes including refreshing Training Needs Analysis requirements for workers;
- Completed 100% of identified Task Risk Assessments, identified and scheduled corresponding Safe Work Instructions for development and introduced and populated a new WHS Hazard Register;
- Implemented Incident and Hazard Reporting modules of Skytrust.

Some actions identified for the 2019/20 WHS Plan include:

- Review of the Contractor Management System, particularly processes around ensuring contractors are conforming adequately with WHS legislation;
- Review of Council's pre-purchase risk assessment processes;
- Review of workplace Emergency Risk Assessments and the subsequent review or implementation of appropriate emergency evacuation plans.

## New Permit to Assist Post-Fire Recovery

Property owners impacted by the 2015 Pinery fire were able to remove dead trees from roadsides following the approval of a new Council permit in what may become a benchmark approach for other post-fire recovery efforts.

While rules remain in place to protect native vegetation, the new permit means local land owners can take measures to minimise risks posed by the dead trees – including native species – and also remove burnt vegetation that has scarred the landscape.

Many land owners in fire affected communities believed the constraints of local government and native vegetation rules should be eased to allow them to remove burnt vegetation from roadsides neighbouring their properties. Many months of negotiation led to the new permit thanks to State and local agencies involved in finding a way of addressing the issue of tree management in burnt areas.

## Bus 2 Schoolies

For the past five years Council has provided a safe and low-cost mode of transport to the Schoolies Festival in Victor Harbor.

With young peoples safety a key consideration, the venture involves use of Council's Community Bus with a mix of volunteer and staff assistance to pick up young people from schools within the Council area and promote a positive relationship between Council and the wider community.

The process has helped build rapport with young people and an important opportunity to network in order to build the youth portfolio.

## Funding Close to \$1 million for Community Projects

Council's grants program has provided almost \$1 million to not-for-profit community organisations since its inception five years ago, assisting in planning, establishing or improving facilities and services within the region.

Under the annual program, grants of up to \$5,000 are provided for community water schemes and community benefit program initiatives, and up to \$25,000 for community infrastructure projects.

Twenty six organisations benefited from Council's 2018/19 Community Grants round, with almost \$181,000 awarded for community projects.

Community Water Scheme Grants were awarded to:

- Hamley Bridge Swimming Pool
- Port Wakefield Bowling Club
- Blyth Bowling Club
- Balaklava Bowling Club
- Blyth & Snowtown Football Club
- Lochiel Progress Association
- Owen Swimming Pool

Community Benefit Program Grants were awarded for:

- Port Wakefield oval lighting,
- security & sustainability of Brinkworth Management Committee,
- purchase a scrape rake for the Port Wakefield Golf Club
- community wellbeing through nature, Trees for Life,
- Balaklava Courthouse Gallery improvements,
- replacement of main sign to front of Brinkworth Museum,
- table tennis for the Snowtown Community Management Committee, and
- repairs and painting of Brinkworth Bowling clubrooms.

Community Infrastructure Program Grants were awarded to:

- upgrade the Snowtown Pavilion,
- construct new Tennis/Netball Courts at Hamley Bridge,
- replace the existing playing surface at Blyth Bowling Club,
- install an automated irrigation system for Brinkworth

Recreation Grounds,

- commence Stage 2 of the Lochiel Lakeside Project,
- install solar energy at the Port Wakefield Bowling Club,
- replace gutters at the Avon District Hall,
- upgrade stage flooring of the Brinkworth Hall, and
- paint the interior of Blyth Hall, annex and stage area.

## Community Garden in Bloom

Community gardens will bloom in the Wakefield area, after Council secured a \$48,000 grant to help promote a healthier, more active community.

In 2018/19, we partnered with Flinders University Nutrition and Dietetics through their student placement program to assess the viability of community gardens for our region. This work enabled us to apply for and receive the grant of \$48,000 through SA Health's Healthy Towns Challenge.

A survey was undertaken by a Flinders University dietician student on placement at Council to test if a community garden would be supported by locals.

There was a lot of interest in a community garden concept from across the region, with overwhelming interest from Balaklava. As a result, the pilot community garden is to be established in Balaklava.

Mayor Rodney Reid – a keen gardener himself – said the project was all about encouraging communities to dig in, eat healthier and be more active through gardening.

The grant funds are being used to purchase some of the materials needed to establish a community garden, such as garden beds, utensils, seedlings, fruit trees, soil and mulch.

In addition, we will be working with Conservation Volunteers Australia to hold free weekly outdoor sessions where participants will be guided in establishing the garden and practical conservation activities such as planting trees and creating food gardens to encourage a community of 'green thumbs'.



Pictured: Community garden members during a workshop on creating seasonal veggie patches.



Pictured: Community garden members spreading mulch.



Pictured: (from left) Wakefield's Holly Cowan and fellow National Rural Women's Coalition member Steph Schmidt in front of Australian Parliament House.

## National Recognition for Council's Community Development Officer

The Community Development Officer, Holly Cowan, was one of 12 successful applicants nationwide to attend the National Rural Women's Coalition Rural, Regional and Remote Muster in Canberra from 26-28 November 2018.

The theme of the Muster was 'Creating Community Resilience and Wellness through Women's Leadership.' Holly learned skills to enable her to effectively advocate on issues facing our community; to examine the knowledge, skills and capacities required to lead effectively; was introduced to, and heard from experienced leaders from diverse backgrounds and visited Parliament to gain a better understanding of political decision-making processes and meet key leaders.

Holly has embedded her learnings in a number of community settings since the Muster, as well as 'giving back' to the community as part of her commitment



Pictured: (from left) Long-serving volunteers Kossie Chegwyn and Victor Marriott awarded.

## Council Thanks Our Volunteers

Council celebrated those who make a world of difference to our small communities with its annual Thank You Volunteer Event in May 2019.

National Volunteer Week (20-26 May) provided us with the opportunity to thank and acknowledge the hard work and dedication of our region's everyday superheroes who give up their time to lend a hand.

Council hosted a complimentary evening especially for our region's own superheroes at Ralli Park sports precinct in Balaklava.

Without this event, many of these important people would probably go unacknowledged for their countless efforts, hence why we consider this event as very important.

# \$1 Million Drought Communities Programme

In August 2018, the Australian Government announced \$75 million for the Drought Communities Programme to support communities impacted by drought. In October 2018, this support was extended to include a further 21 drought-affected regions, including ours.

The program offered up to \$1 million in funding for Council to support local community infrastructure and other projects for communities impacted by drought.

Following a community survey, Council made a decision to seek to share the funding equitably across the region, focusing on key community assets such as town halls, swimming pools, sporting complexes and a museum, as well as smaller community-led projects.

At a special Council meeting in December 2018, 23 community projects were approved by Council to progress to application for funding plus additional funding for the role of Drought Communities Programme Project Manager to oversee the management of projects.

We submitted four applications to the Federal Government, grouping projects into the following streams:

## HEART OF THE COMMUNITY (\$290,609)

This involved upgrading:

- the Hamley Bridge Institute to last resort refuge standard,
- Owen Institute Hall kitchen,
- Brinkworth Memorial Hall toilet annex,
- Avon Hall toilet,
- Halbury Hall/campsite,
- Pinery Hall fascia boards, gutters and downpipes,
- Nantawarra Hall with minor building maintenance, installing a new kitchen at Lochiel Community Hall,
- security system at Brinkworth Museum, and
- new veranda at Halbury Hall.

## SUSTAINABLE REGION (\$517,800)

This involved installing:

New solar systems for:

- Hamley Bridge Swimming Pool
- Owen Swimming Pool
- Balaklava Golf Club

- Balaklava Town Hall (along with some LED lighting)
- Brinkworth Hall

Irrigation for:

- Blyth oval
- Brinkworth oval

Additionally, a large portion of the funding was allocated towards improving road access for farm machinery and heavy vehicles through the tree trimming.

## COMMUNITY WELLBEING (\$116,591)

This involved building:

- Water tanks and shades at the Port Wakefield Bowling Club
- Tourist facilities at Lake Bumbunga
- Renewing the Lions Club Railyard Turntable at Balaklava
- New amenity block at Port Wakefield oval
- Snowtown Community Gym for the Snowtown Hall

## DROUGHT PROGRAMME PROJECTS MANAGER (\$75,000)

This involved appointing a short-term contractor to coordinate, manage and monitor the progress and financial status of the projects, and report as required to the funding bodies.

Over 40 contractors were involved in the various projects and the community also contributed to many of the projects either through significant in-kind work and/or financial contributions. An event was held for the community in celebration of finalising projects



Pictured: Federal-funded solar panels being installed at the Balaklava Golf Club.



Pictured: Poh Ling Yeow's cooking masterclass using locally grown pulses.

## A Million Reasons to Celebrate

On Sunday 30 June 2019 Council had a million reasons to celebrate. The day marked the end of the Drought Communities Programme funding, which assisted with the roll out of 23 projects Council wide.

Celebrity chef, Poh Ling Yeow was in town and took the opportunity to inspect local pulse farmers, Kelvin and Ali Tiller's paddock and machinery shed before being escorted to AGT Foods at Bowmans to inspect the processing plant and sample end products produced and supplied by local growers.

The day ended with a showcase of Poh cooking with locally produced chickpeas and lentils to a live audience followed by a generous lunch catered by local businesses, again with a locally sourced theme.

The day was a wonderful celebration of the profound impact the \$1 million Drought Communities Programme funding has had on local communities while also celebrating locally produced produce and businesses.

# 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, taking into account a diverse range of recreation, conservation and other issues.

All of our plans have been finalised and are in place:

- **MANAGEMENT PLAN 1 CEMETERIES**
- **MANAGEMENT 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 reviewed in the 2019/20 financial year.

## LOCAL NUISANCE AND LITTER CONTROL ACT

Council is responsible for investigating complaints made under the Local Nuisance and Litter Control Act 2016.

The Act aims to protect individuals and communities from local nuisance, to prevent littering and to improve the amenity of local areas and a clean and healthy environment.

In 2018/19 Council received 48 complaints in relation to local nuisance or littering;

- No expiations were issued under the Act;
- No offences were prosecuted under the Act;
- No nuisance abatement notices were issued;
- There were no civil penalties negotiated, applications by the council to the Court, or Court orders made under section 34 of the Act



# INFORMATION

## LISTENING TO YOU

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 relevant Council issues;

Public consultation – Council will seek feedback from the community on particular topics. Our Public Consultation Policy outlines steps Council will follow to encourage community involvement in the decision making process. For a number of Council activities that directly affect residents – including roadworks, project works and planning reviews – we have consultation standards in place.

In the year ahead we aim to increase our community engagement efforts and, most importantly, involve the community in shaping the region's plans for the future.

### 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.

Costs may apply for accessing any documents inspected pursuant to a Freedom of Information (FOI) request. FOI forms are available at the Council office and applications will receive a response within 30 days of Council receiving the completed FOI request form, together with the application and search fees.

These can be addressed to:  
Clare Elsworthy  
Freedom of Information Officer  
Wakefield Regional Council  
PO Box 167 BALAKLAVA SA 5461

In 2018-19, Council received one application under the FOI Act.

## 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 protect a community or staff member's personal details, or to consider commercial or legal advice.

In 2018-19, 21 Section 90(2) orders were made excluding the public from meetings for the following matters:

- Relocation of Depot: Stage 2 – Land Selection – 25 July 2018
- Council Land Purchase (Plus Hamley Bridge Amendment) – 25 July 2018 and 27 February 2019
- Townsvale Estate – 25 July, 12 December 2018, 23 January and 17 April 2019
- Mayors Report – CEO Resignation – 25 July and 6 September 2018
- Development Matter - Illegal Construction Discussed – 26 September 2019
- Australia Day 2019 Citizen of the Year Local Awards – 28 November 2018
- Top of the Gulf Enterprises Pty Ltd - Road Closure Request – 27 February 2019
- Customer Experience Survey – Tender Proposals – 27 February 2019
- Appointment of Audit Committee Independent Member – 23 January, 27 February, 27 March 2019
- Appointment of Chief Executive Officer – 18 March 2019

CEO Performance Review Evaluation Review Committee:

- Presentation to Committee – Kate Thiele, Klarity (presentation only) 14 August 2019
- Progress Report to Council – Verbal report only 18 August 2019

Audit Independent Member Appointment Committee:

- Audit Independent Member Appointment – 12 March 2019

Under section 92 of the Local Government Act 1999 councils must prepare and adopt a Code of Practice to govern public access to meetings, documents and minutes of council and committee meetings.

In relation to the matters listed in Section 90(3) of the Act – that is, when a Council may order the exclusion of the public – no Section 92 orders were made.

One Section 91(7) order to keep a matter confidential was made and ceased to apply during the financial year, being: Australia Day 2019 Citizen of the Year Local Annual Awards

Twelve Section 91(7) orders remained in place at the end of the 2018/19 financial year:

- Industrial Relations Matter – 23 November 2016, 14 December 2016 and 31 January 2017
- Townsvale – Legal Advice – 23 May 2018, 12 December 2018, 23 January 2019 and 17 April 2019
- Mayors Report – CEO Resignation – 27 August 2018
- Development Matter - Illegal Construction – 26 September 2018
- Top of the Gulf Enterprises Pty Ltd – Road Closure Request – 27 February 2019
- Proposed Amendment to Hamley Bridge Council Land Purchase – 27 February 2019
- Customer Experience Survey – Tender Proposals – 27 February 2019

## 270 REVIEW

Section 270 of the Local Government Act of 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.

A 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 2018-19, Council received one request for a Section 270 internal review. The request was from a property owner who wanted a review of a decision by Council Administration, which was to not undertake, in the foreseeable future, work to address drainage issues he claimed were impacting his property.

The review was performed by Acting Chief Executive Officer, Mark McShane, who had not been involved in the original decision, or any other subsequent decisions relating to the matter. The Acting CEO reviewed and revisited all correspondence on the matter. The review also involved meeting with the Infrastructure Services Manager and assessing investigations undertaken by Infrastructure staff who had visited the site a number of times.

Having considered all areas of the process it was resolved that the decision of Council Administration should be upheld.

The applicant was advised of the findings of the Section 270 investigation.

## ACCESS TO DOCUMENTS

The following documents pertaining to Wakefield Regional Council are available for public inspection at our offices.

Members of the public may obtain copies of these documents, in line with fees set by Council and in accordance with the Local Government Act 1999:

- Annual Budget & Business Plan
- Annual Report
- Officers Register of Salaries
- Officers Register of Interests
- Audited Financial Statements
- Council Agendas & Minutes
- Long Term Financial Plan
- Members Register of Allowances & Benefits
- Strategic Management Plan
- Members Register of Interests
- Code of Practice
- Members Code of Conduct
- Employees Code of Conduct
- By-Laws & Policies
- Community Land Management Plans
- Infrastructure & Asset Plans
- Register of Salaries
- Register of Public Roads
- Schedule of Fees & Charges
- Access to Councils Meeting & Documents

Most of these documents can also be found on Council's website.

Anyone seeking access to a document should first contact us to find out if it is publicly available. For those documents that are not classed as public, people can submit a Freedom of Information application form or request a Section 270 Review.

# FINANCE & PROCUREMENT INFORMATION

## SALE OF PROPERTIES – NON-PAYMENT OF RATES

Like a number of South Australian councils, Wakefield is seeking to recoup outstanding long-term rates debts through the sale of land in the region. The process for doing this is outlined in Section 184 of the Local Government Act 1999, and Council will only ever pursue property sales as a last resort.

In the 2018/19 year, two auctions were held in accordance with the Act, allowing Council to remove about 20 properties from its outstanding debts list. While Council does not make any money from the sales, the process allows Council to recover at least some of the outstanding debt.

## 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. A range of Council functions are delivered by contractors subject to appropriate tendering processes, in line with Council's Procurement Policy.

Major tenders called and awarded in the 2018/19 year were for the following goods and services:

- Road sealing
- Earthworks and construction
- Plant purchases
- Arboriculture Services
- Line marking
- Street sweeping
- Kerbside waste collection services

To the full extent permitted by law, Council will seek to support local businesses by:

- Promoting to local businesses opportunities to supply to Council;

- Where all other commercial considerations are equal, giving preference to locally based suppliers;
- Ensuring, wherever possible, procurement specifications do not have the potential to exclude local suppliers and contractors.

At all times Council will evaluate 'local business support' in its tender processes on the basis of:

- Potential to create local jobs;
- Accessibility of – and proximity to – local goods or services;
- Other potential for contributing to economic growth within the local area.

Locally based suppliers will include those who have a physical presence in the region. This presence may be a shop, depot, outlet, headquarters or other premises from where the goods or services specifically being provided are supplied.

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.

## 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 three years, at a cost of \$17,000 per annum.

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 2019

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*Vibrant. Enthusiastic. Creative... this is Wakefield*



# Wakefield Regional Council

## General Purpose Financial Statements for the year ended 30 June 2019

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## Wakefield Regional Council

### General Purpose Financial Statements for the year ended 30 June 2019

### 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 2019 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**



Rodney Reid  
**MAYOR**

**Date: 27 November 2019**

# Wakefield Regional Council

## Statement of Comprehensive Income for the year ended 30 June 2019

\$ '000	Notes	2019	2018
<b>Income</b>			
Rates Revenues	2a	10,667	10,059
Statutory Charges	2b	162	206
User Charges	2c	582	553
Grants, Subsidies and Contributions	2g	4,283	3,658
Investment Income	2d	44	50
Reimbursements	2e	158	100
Other Income	2f	63	53
<b>Total Income</b>		<b>15,959</b>	<b>14,679</b>
<b>Expenses</b>			
Employee Costs	3a	4,522	4,245
Materials, Contracts & Other Expenses	3b	5,766	4,002
Depreciation, Amortisation & Impairment	3c	5,472	5,469
Finance Costs	3d	67	80
<b>Total Expenses</b>		<b>15,827</b>	<b>13,796</b>
<b>Operating Surplus / (Deficit)</b>		<b>132</b>	<b>883</b>
Asset Disposal & Fair Value Adjustments	4	(164)	(336)
Amounts Received Specifically for New or Upgraded Assets	2g	25	1,006
<b>Net Surplus / (Deficit) <sup>1</sup></b>		<b>(7)</b>	<b>1,553</b>
<b>Other Comprehensive Income</b>			
<i>Amounts which will not be reclassified subsequently to operating result</i>			
Changes in Revaluation Surplus - I,PP&E	9a	72	3,076
<b>Total Other Comprehensive Income</b>		<b>72</b>	<b>3,076</b>
<b>Total Comprehensive Income</b>		<b>65</b>	<b>4,629</b>

<sup>1</sup> Transferred to Statement of Changes in Equity

# Wakefield Regional Council

## Statement of Financial Position

as at 30 June 2019

<b>\$ '000</b>	Notes	<b>2019</b>	<b>2018</b>
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash and Cash Equivalents	5a	902	4,240
Trade & Other Receivables	5b	1,856	934
Inventories	5c	535	249
<b>Total Current Assets</b>		<b>3,293</b>	<b>5,423</b>
<b>Non-Current Assets</b>			
Financial Assets	6a	50	68
Infrastructure, Property, Plant & Equipment	7a	130,615	127,249
Other Non-Current Assets	6b	1,902	1,799
<b>Total Non-Current Assets</b>		<b>132,567</b>	<b>129,116</b>
<b>TOTAL ASSETS</b>		<b>135,860</b>	<b>134,539</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Trade & Other Payables	8a	2,434	1,020
Borrowings	8b	387	191
Provisions	8c	941	919
<b>Total Current Liabilities</b>		<b>3,762</b>	<b>2,130</b>
<b>Non-Current Liabilities</b>			
Borrowings	8b	523	909
Provisions	8c	104	94
<b>Total Non-Current Liabilities</b>		<b>627</b>	<b>1,003</b>
<b>TOTAL LIABILITIES</b>		<b>4,389</b>	<b>3,133</b>
<b>Net Assets</b>		<b>131,471</b>	<b>131,406</b>
<b>EQUITY</b>			
Accumulated Surplus		22,248	22,255
Asset Revaluation Reserves	9a	109,059	108,987
Other Reserves	9b	164	164
<b>Total Council Equity</b>		<b>131,471</b>	<b>131,406</b>

# Wakefield Regional Council

## Statement of Changes in Equity for the year ended 30 June 2019

\$ '000	Notes	Accumulated Surplus	Asset Revaluation Reserve	Other Reserves	Total Equity
<b>2019</b>					
<b>Balance at the end of previous reporting period</b>		22,255	108,987	164	<b>131,406</b>
<b>a. Net Surplus / (Deficit) for Year</b>		(7)	-	-	<b>(7)</b>
<b>b. Other Comprehensive Income</b>					
- Gain (Loss) on Revaluation of I,PP&E	7a	-	72	-	<b>72</b>
<b>Other Comprehensive Income</b>		-	72	-	<b>72</b>
<b>Total Comprehensive Income</b>		<b>(7)</b>	<b>72</b>	<b>-</b>	<b>65</b>
<b>Balance at the end of period</b>		<b>22,248</b>	<b>109,059</b>	<b>164</b>	<b>131,471</b>
<b>2018</b>					
<b>Balance at the end of previous reporting period</b>		20,702	105,911	164	<b>126,777</b>
<b>a. Net Surplus / (Deficit) for Year</b>		1,553	-	-	<b>1,553</b>
<b>b. Other Comprehensive Income</b>					
- Gain (Loss) on Revaluation of I,PP&E	7a	-	3,076	-	<b>3,076</b>
<b>Other Comprehensive Income</b>		-	3,076	-	<b>3,076</b>
<b>Total Comprehensive Income</b>		<b>1,553</b>	<b>3,076</b>	<b>-</b>	<b>4,629</b>
<b>Balance at the end of period</b>		<b>22,255</b>	<b>108,987</b>	<b>164</b>	<b>131,406</b>

# Wakefield Regional Council

## Statement of Cash Flows

for the year ended 30 June 2019

\$ '000	Notes	2019	2018
<b>Cash Flows from Operating Activities</b>			
<u>Receipts</u>			
Operating Receipts		16,720	15,395
Investment Receipts		44	50
<u>Payments</u>			
Operating Payments to Suppliers and Employees		(10,851)	(9,255)
Finance Payments		(67)	(80)
<b>Net Cash provided by (or used in) Operating Activities</b>	11b	<b>5,846</b>	<b>6,110</b>
<b>Cash Flows from Investing Activities</b>			
<u>Receipts</u>			
Amounts Received Specifically for New/Upgraded Assets		25	1,006
Sale of Replaced Assets		423	35
Sale of Surplus Assets		11	-
Repayments of Loans by Community Groups		16	15
<u>Payments</u>			
Expenditure on Renewal/Replacement of Assets		(7,375)	(4,248)
Expenditure on New/Upgraded Assets		(2,092)	(336)
<b>Net Cash provided by (or used in) Investing Activities</b>		<b>(8,992)</b>	<b>(3,528)</b>
<b>Cash Flows from Financing Activities</b>			
<u>Receipts</u>			
Nil			
<u>Payments</u>			
Repayments of Borrowings		(190)	(226)
Repayment of Bonds & Deposits		(2)	-
<b>Net Cash provided by (or used in) Financing Activities</b>		<b>(192)</b>	<b>(226)</b>
<b>Net Increase (Decrease) in Cash Held</b>		<b>(3,338)</b>	<b>2,356</b>
plus: <b>Cash &amp; Cash Equivalents at beginning of period</b>	11	<b>4,240</b>	<b>1,884</b>
<b>Cash &amp; Cash Equivalents at end of period</b>	11	<b>902</b>	<b>4,240</b>

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2019

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n/a - not applicable

# Wakefield Regional Council

## Notes to and forming part of the Financial Statements for the year ended 30 June 2019

### Note 1. Summary of Significant Accounting Policies

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

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

#### 1 Basis of Preparation

##### 1.1 Compliance with Australian Accounting Standards

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

The financial report was authorised for issue by certificate under regulation 14 of the *Local Government (Financial Management) Regulations 2011* dated (13 November 2019).

##### 1.2 Historical Cost Convention

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

##### 1.3 Critical Accounting Estimates

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

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

##### 1.4 Rounding

All amounts in the financial statements have been rounded to the nearest 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 financial statements include the Council's direct operations and all entities through which Council controls resources to carry on its functions. In the process of reporting on the Council as a single unit, all transactions and balances between activity areas and controlled entities have been eliminated.

#### 3 Income Recognition

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

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

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

	Cash Payment Received	Annual Allocation	Difference
2016/17	\$3,536,683	\$2,234,667	+\$1,202,046
2017/18	\$2,803,855	\$2,436,566	+ \$367,289
2018/19	\$3,195,956	\$2,428,116	+ \$767,840

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

# Wakefield Regional Council

## Notes to and forming part of the Financial Statements for the year ended 30 June 2019

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

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.

#### 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. 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 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

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2019

Note 1. Summary of Significant Accounting Policies (continued)

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
Playground equipment	25 years

*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

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

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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

##### 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.

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. No changes in accounting policy have occurred during either the current or previous reporting periods. Details of the accounting policies applied and Council's involvement with the schemes are reported in Note 18.

#### 10 Provisions for Reinstatement, Restoration and Rehabilitation

Close down and restoration costs include the dismantling and demolition of infrastructure and the

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

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

#### 11 Leases

Lease arrangements have been accounted for in accordance with Australian Accounting Standard AASB 117.

The Council has had no financial or operating leases in the current and previous reporting periods.

#### 12 GST Implications

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

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

#### 13 New accounting standards and UIG Interpretations

In the current year, Council adopted all of the new and revised Standards and Interpretations issued by the Australian Accounting Standards Board (AASB) that are relevant to its operations and effective for the current reporting period. The adoption of the new and revised Standards and Interpretations has not resulted in any material changes to Council's accounting policies.

## Notes to and forming part of the Financial Statements for the year ended 30 June 2019

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

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Wakefield Regional Council has not applied any Australian Accounting Standards and Interpretations that have been issued but are not yet effective.

AASB 7 Financial Instruments - Disclosures and AASB 9 Financial Instruments commenced from 1 July 2018 and have the effect that non-contractual receivables (e.g. rates & charges) are now treated as financial instruments. Refer note 13.

Some Australian Accounting Standards and Interpretations have been issued but are not yet effective. Those standards have not been applied in these financial statements. Council will implement them when they are effective.

#### **Effective for annual reporting periods beginning on or after 1 July 2019**

- AASB 15 Revenue from Contracts with Customers and AASB 1058 Income of Not-for-Profit Entities, which will commence from 1 July 2019, affect the timing with which revenues, particularly special purpose grants, are recognised. Amounts received in relation to contracts with sufficiently specific performance obligations will in future only be recognised as these obligations are fulfilled.
- AASB 1058 clarifies and simplifies the income recognition requirements that apply to not-to-profit (NFP) entities, in conjunction with AASB 15, and AASB 2016-8. These Standards supersede the majority of income recognition requirements relating to public sector NFP entities, previously in AASB 1004 Contributions.

Identifiable impacts at the date of this report are:

Some grants received by the Council will be recognised as a liability, and subsequently recognised progressively as revenue as the Council satisfies its performance obligations under the grant. At present, such grants are recognised as revenue upfront.

Grants that are not enforceable and/or not sufficiently specific will not qualify for deferral, and continue to be recognised as revenue as soon as they are controlled. Council receives several grants from the Federal Government and State Government for which there are no sufficiently specific

performance obligations these are expected to continue being recognised as revenue upfront assuming no change to the current grant arrangements.

Depending on the respective contractual terms, the new requirements of AASB 15 may potentially result in a change to the timing of revenue from sales of the Council's goods and services such that some revenue may need to be deferred to a later reporting period to the extent that the Council has received payment but has not met its associated performance obligations (such amounts would be reported as a liability in the meantime).

Prepaid rates will not be recognised as revenue until the relevant rating period starts. Until that time these receipts will be recognised as a liability (unearned revenue). There will be no impact upon the recognition of other fees and charges.

- AASB 16 Leases, which will commence from 1 July 2019, requires that the right of use conveyed by leasing contracts - except leases with a maximum term of 12 months and leases for non-material amounts - be recognised as a form of Infrastructure, Property, Plant and Equipment, and that the lease liability be disclosed as a liability. At 30 June 2019, Council has no leases to which this treatment will need to be applied.

#### **Transition method**

The Council intends to apply AASB 15, AASB 1058 initially on 1 July 2019, using the modified retrospective approach. The recognition and measurement principles of the standards will be retrospectively applied for the current year and prior year comparatives as though the standards had always applied, consistent with AASB 108 Accounting Policies, Changes in Accounting Estimates and Errors.

The Council intends to apply the practical expedients available for the full retrospective method. Where revenue has been recognised in full under AASB 1004, prior to 1 July 2019, but where AASB 1058 would have required income to be recognised beyond that date, no adjustment is required. Further, Council is not

## Notes to and forming part of the Financial Statements for the year ended 30 June 2019

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

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required to restate income for completed contracts that start and complete within a financial year. This means where income under AASB 1004 was recognised in the comparative financial year (i.e. 2018/19), these also do not require restatement.

#### **Leases in which the Group is a lessor**

No significant impact is expected for other leases in which the Council is a lessor.

#### **Peppercorn Leases**

Council is the lessee of a number of Deed of Grant in Trust leases, for which no or little lease payments are made. These have been identified as peppercorn leases which are currently not recognised in Council's financial statements. Council does not intend to apply the fair value measurement requirements to these leases until such time as this requirement is mandated.

#### **Transition method**

The Council intends to apply AASB 16 initially on 1 July 2019, using the modified retrospective approach. Therefore, the cumulative effect of adopting AASB 16 will be recognised as an adjustment to the opening balance of retained earnings at 1 July 2019, with no restatement of comparative information.

The Council intends to apply the practical expedient for the definition of a lease on transition. This means that it will apply AASB 16 on transition only to contracts that were previously identified as leases applying AASB 117 Leases and Interpretation 4 Determining whether an Arrangement contains a Lease.

**The following list identifies the new and amended Australian Accounting Standards, and Interpretation, that were issued but not yet effective at the time of compiling these illustrative statements which may have an impact on council's financial reporting.**

#### **Effective for annual reporting periods beginning on or after 1 January 2019**

- AASB 15 Revenue from Contracts with Customers

- AASB 16 Leases
- AASB 16 Leases (Appendix D)
- AASB 1058 Income of Not-for-Profit Entities
- AASB 1058 Income of Not-for-Profit Entities (Appendix D)

It is considered that other Australian accounting standards and interpretations that have been issued but not yet effective at the time of compiling these financial statements will not impact on council's financial reporting.

#### **14 Comparative Figures**

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

#### **15 Disclaimer**

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

# Wakefield Regional Council

## Notes to and forming part of the Financial Statements for the year ended 30 June 2019

### Note 2. Income

\$ '000	Notes	2019	2018
<b>(a). Rates Revenues</b>			
<b>General Rates</b>			
General Rates		8,463	8,000
Less: Mandatory Rebates		(79)	(67)
Less: Discretionary Rebates, Remissions & Write Offs		(108)	(99)
<b>Total General Rates</b>		<b>8,276</b>	<b>7,834</b>
<b>Other Rates (Including Service Charges)</b>			
Natural Resource Management Levy		372	342
Waste Collection		754	693
Community Wastewater Management Systems		1,105	1,073
<b>Total Other Rates</b>		<b>2,231</b>	<b>2,108</b>
<b>Other Charges</b>			
Penalties for Late Payment		62	62
Legal & Other Costs Recovered		98	55
<b>Total Other Charges</b>		<b>160</b>	<b>117</b>
<b>Total Rates Revenues</b>		<b>10,667</b>	<b>10,059</b>
<b>(b). Statutory Charges</b>			
Development Act Fees		36	47
Town Planning Fees		48	60
Health & Septic Tank Inspection Fees		14	26
Animal Registration Fees & Fines		54	60
Other Licences, Fees & Fines		10	13
<b>Total Statutory Charges</b>		<b>162</b>	<b>206</b>
<b>(c). User Charges</b>			
Cemetery Fees		51	45
Hall & Equipment Hire		6	7
Property Rental		14	13
Sundry		34	24
Caravan Park Fees		463	451
Waste Disposal		14	13
<b>Total User Charges</b>		<b>582</b>	<b>553</b>

# Wakefield Regional Council

## Notes to and forming part of the Financial Statements for the year ended 30 June 2019

### Note 2. Income (continued)

\$ '000	Notes	2019	2018
<b>(d). Investment Income</b>			
Interest on Investments			
- Local Government Finance Authority		34	40
- Banks & Other		4	3
- Loans to Community Groups		6	7
<b>Total Investment Income</b>		<b>44</b>	<b>50</b>
<b>(e). Reimbursements</b>			
Insurances		80	45
Other		78	55
<b>Total Reimbursements</b>		<b>158</b>	<b>100</b>
<b>(f). Other Income</b>			
Insurance & Other Recoupments - Infrastructure, IPP&E		56	41
Rebates Received		7	12
<b>Total Other Income</b>		<b>63</b>	<b>53</b>
<b>(g). Grants, Subsidies, Contributions</b>			
Amounts Received Specifically for New or Upgraded Assets		25	1,006
<b>Total Amounts Received Specifically for New or Upgraded Assets</b>		<b>25</b>	<b>1,006</b>
Other Grants, Subsidies and Contributions		-	7
Untied - Financial Assistance Grant		3,196	2,804
Roads to Recovery		-	759
Drought Communities Grant		1,000	-
Library and Communications		3	3
Sundry		84	85
<b>Total Other Grants, Subsidies and Contributions</b>		<b>4,283</b>	<b>3,658</b>
<b>Total Grants, Subsidies, Contributions</b>		<b>4,308</b>	<b>4,664</b>
The functions to which these grants relate are shown in Note 12.			
<b>(i) Sources of grants</b>			
Commonwealth Government		3,696	4,569
State Government		50	3
Other		562	92
<b>Total</b>		<b>4,308</b>	<b>4,664</b>

## Wakefield Regional Council

### Notes to and forming part of the Financial Statements for the year ended 30 June 2019

#### Note 2. Income (continued)

\$ '000	Notes	2019	2018
<b>(h). Conditions over Grants &amp; Contributions</b>			
Grants and contributions which were obtained on the condition that they be expended for specified purposes or in a future period, but which are not yet expended in accordance with those conditions, are as follows:			
<b>Unexpended at the close of the previous reporting period</b>		131	9
<i>Less:</i>			
<i>Expended during the current period from revenues recognised in previous reporting periods</i>			
Fire Prevention		-	(4)
Indigenous Reconciliation		(5)	-
<b>Subtotal</b>		<b>(5)</b>	<b>(4)</b>
<i>Plus:</i>			
<i>Amounts recognised as revenues in this reporting period but not yet expended in accordance with the conditions</i>			
Walk the Yorke		62	62
Balaklava Nature Playspace		-	64
Biosecurity Pest Control		200	-
<b>Subtotal</b>		<b>262</b>	<b>126</b>
<b>Unexpended at the close of this reporting period</b>		<b>388</b>	<b>131</b>
<b>Net increase (decrease) in assets subject to conditions in the current reporting period</b>		<b>257</b>	<b>122</b>

#### Note 3. Expenses

##### (a). Employee Costs

Salaries and Wages		4,012	3,787
Employee Leave Expense		389	364
Superannuation - Defined Contribution Plan Contributions	18	358	333
Superannuation - Defined Benefit Plan Contributions	18	39	41
Workers' Compensation Insurance		129	128
Other		162	106
Less: Capitalised and Distributed Costs		(567)	(514)
<b>Total Operating Employee Costs</b>		<b>4,522</b>	<b>4,245</b>
 Total Number of Employees (full time equivalent at end of reporting period)		 60	 56

# Wakefield Regional Council

## Notes to and forming part of the Financial Statements for the year ended 30 June 2019

### Note 3. Expenses (continued)

\$ '000	Notes	2019	2018
<b>(b). Materials, Contracts and Other Expenses</b>			
<b>(i) Prescribed Expenses</b>			
Auditor's Remuneration			
- Auditing the Financial Reports		19	19
Bad and Doubtful Debts		72	-
Elected Members' Expenses		149	147
Election Expenses		33	5
<b>Subtotal - Prescribed Expenses</b>		<b>273</b>	<b>171</b>
<b>(ii) Other Materials, Contracts and Expenses</b>			
Contractors		9,066	2,170
Energy		300	253
Maintenance		2,350	1,940
Legal Expenses		210	91
Levies Paid to Government - NRM levy		368	340
Levies - Other		29	25
Parts, Accessories & Consumables		437	429
Professional Services		319	230
Fuels and Oils		331	268
Water		212	185
Contributions/Donations		325	334
Insurance		266	258
Motor Vehicle Registrations		83	96
Less: Capitalised and Distributed Costs		(8,803)	(2,788)
<b>Subtotal - Other Material, Contracts &amp; Expenses</b>		<b>5,493</b>	<b>3,831</b>
<b>Total Materials, Contracts and Other Expenses</b>		<b>5,766</b>	<b>4,002</b>
<b>(c). Depreciation and Amortisation</b>			
Buildings & Other Structures		721	711
Infrastructure			
- Bridges		95	89
- Stormwater Drainage		265	263
- CWMS		387	385
- Transport Infrastructure		3,323	3,347
Plant, Machinery & Equipment		639	634
Office Equipment, Furniture & Fittings		42	40
<b>Total Depreciation and Amortisation</b>		<b>5,472</b>	<b>5,469</b>

# Wakefield Regional Council

## Notes to and forming part of the Financial Statements for the year ended 30 June 2019

### Note 3. Expenses (continued)

\$ '000	Notes	2019	2018
<b>(d). Finance Costs</b>			
Interest on Overdraft and Short-Term Drawdown		2	-
Interest on Loans		65	80
<b>Total Finance Costs</b>		<b>67</b>	<b>80</b>

### Note 4. Asset Disposal & Fair Value Adjustments

#### Infrastructure, Property, Plant & Equipment

##### (i) Assets Renewed or Directly Replaced

Proceeds from Disposal		423	35
Less: Carrying Amount of Assets Sold		(598)	(371)
<b>Gain (Loss) on Disposal</b>		<b>(175)</b>	<b>(336)</b>

##### (ii) Assets Surplus to Requirements

Proceeds from Disposal		11	-
Less: Carrying Amount of Assets Sold		-	-
<b>Gain (Loss) on Disposal</b>		<b>11</b>	<b>-</b>

<b>Net Gain (Loss) on Disposal or Revaluation of Assets</b>		<b>(164)</b>	<b>(336)</b>
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### Note 5. Current Assets

#### (a). Cash & Cash Equivalents

Cash on Hand at Bank		209	105
Deposits at Call		693	4,135
<b>Total Cash &amp; Cash Equivalents</b>		<b>902</b>	<b>4,240</b>

#### (b). Trade & Other Receivables

Rates - General & Other		753	668
Council Rates Postponement Scheme		-	5
Accrued Revenues		552	20
Debtors - General		132	48
GST Recoupment		241	98
Prepayments		161	91
Loans to Community Organisations		18	16
<b>Subtotal</b>		<b>1,857</b>	<b>946</b>
Less: Allowance for Doubtful Debts		(1)	(12)
<b>Total Trade &amp; Other Receivables</b>		<b>1,856</b>	<b>934</b>

# Wakefield Regional Council

## Notes to and forming part of the Financial Statements for the year ended 30 June 2019

### Note 5. Current Assets (continued)

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\$ '000	Notes	2019	2018
<b>(c). Inventories</b>			
Stores & Materials		535	249
<b>Total Inventories</b>		<b>535</b>	<b>249</b>

### Note 6. Non-Current Assets

#### (a). Financial Assets

##### Receivables

Loans to Community Organisations		50	68
<b>Total Receivables</b>		<b>50</b>	<b>68</b>
<b>Total Financial Assets</b>		<b>50</b>	<b>68</b>

#### (b). Other Non-Current Assets

Capital Works-in-Progress		1,902	1,799
<b>Total Other Non-Current Assets</b>		<b>1,902</b>	<b>1,799</b>

Wakefield Regional Council

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2019

Note 7a. Infrastructure, Property, Plant & Equipment

\$ '000	Fair Value Level	as at 30/6/2018				Asset Movements during the Reporting Period					as at 30/6/2019			
		At Fair Value	At Cost	Acc. Dep'n	Carrying Value	Asset Additions		WDV of Asset Disposals	Depreciation Expense (Note 3c)	Revaluation Increments to Equity (ARR) (Note 9)	At Fair Value	At Cost	Acc. Dep'n	Carrying Value
						New / Upgrade	Renewals							
Land	2	12,052	-	-	12,052	418	-	-	-	-	12,052	418	-	12,470
Buildings & Other Structures	2	21,060	438	16,636	4,862	-	-	-	(264)	-	21,060	438	16,900	4,598
Buildings & Other Structures Infrastructure	3	22,001	320	19,529	2,792	42	649	(5)	(457)	-	21,924	1,012	19,915	3,021
- Bridges	3	7,331	5	3,751	3,585	-	-	-	(95)	72	7,871	-	4,309	3,562
- Stormwater Drainage	3	19,230	44	7,807	11,467	185	21	(8)	(265)	-	19,230	233	8,062	11,401
- CWMS	3	20,656	50	6,944	13,762	-	101	(14)	(387)	-	20,630	151	7,319	13,462
- Transport Infrastructure	3	150,992	2,620	79,261	74,351	1,898	4,232	(199)	(3,323)	-	146,308	8,750	78,098	76,960
Plant, Machinery & Equipment		-	8,252	3,982	4,270	332	1,469	(373)	(639)	-	-	8,784	3,725	5,059
Office Equipment, Furniture & Fittings		-	566	458	108	6	10	-	(42)	-	-	582	500	82
<b>Total Infrastructure, Property, Plant &amp; Equipment</b>		<b>253,322</b>	<b>12,295</b>	<b>138,368</b>	<b>127,249</b>	<b>2,881</b>	<b>6,482</b>	<b>(599)</b>	<b>(5,472)</b>	<b>72</b>	<b>249,075</b>	<b>20,368</b>	<b>138,828</b>	<b>130,615</b>
<b>Comparatives</b>		<b>247,516</b>	<b>12,894</b>	<b>133,696</b>	<b>126,714</b>	<b>336</b>	<b>2,955</b>	<b>(371)</b>	<b>(5,469)</b>	<b>3,076</b>	<b>253,322</b>	<b>12,295</b>	<b>138,368</b>	<b>127,249</b>

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2019

Note 7b. Valuation of Infrastructure, Property, Plant & Equipment &  
Investment Property

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\$ '000

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### 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 level 3 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.

## Wakefield Regional Council

### Notes to and forming part of the Financial Statements for the year ended 30 June 2019

#### Note 7b. Valuation of Infrastructure, Property, Plant & Equipment & Investment Property (continued)

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\$ '000

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##### Valuation of Assets (continued)

##### Other Information (continued)

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.

##### 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 2016 by Martin Burns of Liquid Pacific Holdings Pty Ltd. Additions are recognised at cost.

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

##### 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 2016. 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.

## Wakefield Regional Council

### Notes to and forming part of the Financial Statements for the year ended 30 June 2019

#### Note 8. Liabilities

\$ '000	Notes	2019 Current	2019 Non Current	2018 Current	2018 Non Current
<b>(a). Trade and Other Payables</b>					
Goods & Services		1,651	-	597	-
Payments Received in Advance		452	-	126	-
Accrued Expenses - Employee Entitlements		172	-	152	-
Accrued Expenses - Other		141	-	143	-
Deposits, Retentions & Bonds		-	-	2	-
Other		18	-	-	-
<b>Total Trade and Other Payables</b>		<b>2,434</b>	<b>-</b>	<b>1,020</b>	<b>-</b>
<b>(b). Borrowings</b>					
Loans		387	523	191	909
<b>Total Borrowings</b>		<b>387</b>	<b>523</b>	<b>191</b>	<b>909</b>
<b>(c). Provisions</b>					
Employee Entitlements AL (including oncosts)		394	-	394	-
Employee Entitlements LSL (including oncosts)		547	104	525	94
<b>Total Provisions</b>		<b>941</b>	<b>104</b>	<b>919</b>	<b>94</b>

#### Note 9. Reserves

\$ '000	1/7/2018	Increments (Decrements)	Transfers	Impairments	30/6/2019
<b>(a). Asset Revaluation Reserve</b>					
Land	10,588	-	-	-	10,588
Buildings & Other Structures	7,755	-	-	-	7,755
Infrastructure					
- Bridges	3,518	72	-	-	3,590
- Stormwater Drainage	11,023	-	-	-	11,023
- CWMS	6,237	-	-	-	6,237
- Transport Infrastructure	69,866	-	-	-	69,866
<b>Total Asset Revaluation Reserve</b>	<b>108,987</b>	<b>72</b>	<b>-</b>	<b>-</b>	<b>109,059</b>
<b>Comparatives</b>	<b>105,911</b>	<b>3,076</b>	<b>-</b>	<b>-</b>	<b>108,987</b>

## Wakefield Regional Council

### Notes to and forming part of the Financial Statements for the year ended 30 June 2019

#### Note 9. Reserves (continued)

\$ '000	1/7/2018	Tfrs to Reserve	Tfrs from Reserve	Other Movements	30/6/2019
<b>(b). Other Reserves</b>					
Balaklava Depot Relocation Reserve	85	-	-	-	85
Open Space Reserve	79	-	-	-	79
<b>Total Other Reserves</b>	<b>164</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>164</b>
<b>Comparatives</b>	<b>164</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>164</b>

#### 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. This reserve will be used to relocate and establish the new Balaklava works depot.

##### 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.

#### Note 10. Assets Subject to Restrictions

\$ '000	Notes	2019	2018
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.			
<b>Cash &amp; Financial Assets</b>			
<b>Unexpended amounts received from Federal Government</b>			
Indigenous Reconciliation		-	5
Walk the Yorke		62	-
Biosecurity Pest Control		200	-
<b>Total Cash &amp; Financial Assets</b>		<b>262</b>	<b>5</b>
<b>Total Assets Subject to Externally Imposed Restrictions</b>		<b>262</b>	<b>5</b>

## Wakefield Regional Council

### Notes to and forming part of the Financial Statements for the year ended 30 June 2019

#### Note 11. Reconciliation to Statement of Cash Flows

\$ '000	Notes	2019	2018
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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	902	4,240
<b>Balances per Statement of Cash Flows</b>		<b>902</b>	<b>4,240</b>

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

<b>Net Surplus/(Deficit)</b>		<b>(7)</b>	<b>1,553</b>
Non-Cash Items in Income Statements			
Depreciation, Amortisation & Impairment		5,472	5,469
Grants for Capital Acquisitions (Treated as Investing Activity Receipts)		(25)	(1,006)
Net (Gain) Loss on Disposals		164	336
		<b>5,604</b>	<b>6,352</b>
<b>Add (Less): Changes in Net Current Assets</b>			
Net (Increase)/Decrease in Receivables		(909)	45
Net (Increase)/Decrease in Inventories		(286)	(54)
Net Increase/(Decrease) in Trade & Other Payables		1,416	(184)
Net Increase/(Decrease) in Unpaid Employee Benefits		-	18
Net Increase/(Decrease) in Other Provisions		32	(67)
<b>Net Cash provided by (or used in) operations</b>		<b>5,846</b>	<b>6,110</b>

##### (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	5,000	4,800

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

Wakefield Regional Council

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2019

Note 12a. Functions

Functions/Activities	Income, Expenses and Assets have been directly attributed to the following Functions / Activities. Details of these Functions/Activities are provided in Note 12(b).									
	INCOME		EXPENSES		OPERATING SURPLUS (DEFICIT)		GRANTS INCLUDED IN INCOME		TOTAL ASSETS HELD (CURRENT & NON-CURRENT)	
	Actual 2019	Actual 2018	Actual 2019	Actual 2018	Actual 2019	Actual 2018	Actual 2019	Actual 2018	Actual 2019	Actual 2018
<b>\$ '000</b>										
Admin and Governance	12,129	11,333	2,462	2,950	9,667	8,383	3,055	2,266	5,709	5,091
Economic Affairs	463	451	607	460	(144)	(9)	-	-	638	635
Protection of the Environment	1,154	1,056	1,738	1,774	(584)	(718)	-	-	-	-
Recreation & Culture	496	88	2,529	1,180	(2,033)	(1,092)	-	-	13,593	13,520
Transport	1,239	1,311	6,483	5,988	(5,245)	(4,677)	1,194	1,353	90,979	90,487
Public Order & Safety	210	232	909	790	(699)	(558)	-	-	53	53
Housing & Community Amenities	8	5	1,094	654	(1,086)	(649)	-	-	20,880	20,767
Other Purpose	260	203	5	-	255	203	34	39	4,008	3,986
<b>Total Functions/Activities</b>	<b>15,959</b>	<b>14,679</b>	<b>15,827</b>	<b>13,796</b>	<b>132</b>	<b>883</b>	<b>4,283</b>	<b>3,658</b>	<b>135,860</b>	<b>134,539</b>

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

# Wakefield Regional Council

## Notes to and forming part of the Financial Statements for the year ended 30 June 2019

### Note 12b. Components of Functions

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\$ '000

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**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**

Fire prevention, Dog and Cat Control, Building Control, Town Planning, Clean Air/Pollution Control, Litter Control, Health Inspection, Parking Control, and Other Regulatory Services, Crime Prevention, Emergency Services, Pest Control.

#### **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 and forming part of the Financial Statements  
for the year ended 30 June 2019

Note 13. Financial Instruments

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\$ '000

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**Recognised Financial Instruments**

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

**Accounting Policy:**

Carried at lower of cost and net realisable value; Interest is recognised when earned.

**Terms & Conditions:**

Deposits are returning fixed interest rates between 1.5% and 1.9% (2018: 1.5%). Short term deposits have an average maturity of 6.89 days and an average interest rate of 1.48% (2018: 5.14 days and 1.5%).

**Carrying Amount:**

Approximates fair value due to the short term to maturity.

**Receivables**

**Rates & Associated Charges**

(including legals & penalties for late payment)

Note: These receivables do not meet the definition of "financial instruments" and have been excluded from the following disclosures.

**Accounting Policy:**

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

**Terms & Conditions:**

Secured over the subject land, arrears attract interest of 6.35% (2018: 6.60%). 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:**

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

**Terms & Conditions:**

Unsecured, and do not bear interest. 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).

# Wakefield Regional Council

## Notes to and forming part of the Financial Statements for the year ended 30 June 2019

### Note 13. Financial Instruments (continued)

\$ '000

#### Recognised Financial Instruments

##### Liabilities

##### Creditors and Accruals

##### Accounting Policy:

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

##### Terms & Conditions:

Liabilities are normally settled on 30 day terms.

##### Carrying Amount:

Approximates fair value.

##### Liabilities

##### Interest Bearing Borrowings

##### Accounting Policy:

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

##### Terms & Conditions:

Secured over future revenues, borrowings are repayable (describe basis); interest is charged at fixed (or variable - describe) rates between 3.6% and 7.35% (2018: 6.20% and 7.35%).

##### Carrying Amount:

Approximates fair value.

\$ '000	Due < 1 year	Due > 1 year & ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
<b>2019</b>					
<b>Financial Assets</b>					
Cash & Equivalents	902	-	-	902	902
Receivables	1,874	56	-	1,930	1,907
<b>Total Financial Assets</b>	<b>2,776</b>	<b>56</b>	<b>-</b>	<b>2,832</b>	<b>2,809</b>
<b>Financial Liabilities</b>					
Payables	1,982	-	-	1,982	1,982
Current Borrowings	435	-	-	435	387
Non-Current Borrowings	-	605	-	605	523
<b>Total Financial Liabilities</b>	<b>2,417</b>	<b>605</b>	<b>-</b>	<b>3,022</b>	<b>2,892</b>

## Wakefield Regional Council

### Notes to and forming part of the Financial Statements for the year ended 30 June 2019

#### Note 13. Financial Instruments (continued)

\$ '000	Due < 1 year	Due > 1 year & ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
<b>2018</b>					
<b><u>Financial Assets</u></b>					
Cash & Equivalents	4,240	-	-	4,240	4,240
Receivables	953	78	-	1,031	1,009
<b>Total Financial Assets</b>	<b>5,193</b>	<b>78</b>	<b>-</b>	<b>5,271</b>	<b>5,249</b>
<b><u>Financial Liabilities</u></b>					
Payables	599	-	-	599	599
Current Borrowings	260	-	-	260	191
Non-Current Borrowings	-	869	176	1,045	909
<b>Total Financial Liabilities</b>	<b>859</b>	<b>869</b>	<b>176</b>	<b>1,904</b>	<b>1,699</b>

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

	30 June 2019		30 June 2018	
	Weighted Avg Interest Rate	Carrying Value	Weighted Avg Interest Rate	Carrying Value
Overdraft	3.66%	-		-
Fixed Interest Rates	6.55%	910	6.55%	1,100
		<b>910</b>		<b>1,100</b>

#### **Net Fair Value**

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

#### **Risk Exposures**

**Credit Risk** represents the loss that would be recognised if counterparties fail to perform as contracted. The maximum credit risk on financial assets of the Council is the carrying amount, net of any allowance for doubtful debts. 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.

# Wakefield Regional Council

## Notes to and forming part of the Financial Statements for the year ended 30 June 2019

### Note 14. Commitments for Expenditure

\$ '000	Notes	2019	2018
<b>(a). Capital Commitments</b>			
<b>Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:</b>			
Buildings		115	437
Other		54	-
		<u>169</u>	<u>437</u>
<b>These expenditures are payable:</b>			
Not later than one year		169	437
		<u>169</u>	<u>437</u>
<b>(b). Other Expenditure Commitments</b>			
<b>Other expenditure committed for (excluding inventories) at the reporting date but not recognised in the financial statements as liabilities:</b>			
Audit Services		54	35
Waste		-	499
Employee Remuneration Contracts		1,309	2,439
Other Maintenance Contracts		59	-
Weed Spraying		140	211
Management Port Wakefield Caravan Park		126	126
		<u>1,688</u>	<u>3,310</u>
<b>These expenditures are payable:</b>			
Not later than one year		705	1,355
Later than one year and not later than 5 years		983	1,955
		<u>1,688</u>	<u>3,310</u>

# Wakefield Regional Council

## Notes to and forming part of the Financial Statements for the year ended 30 June 2019

### Note 15. Financial Indicators

\$ '000	Amounts	Indicator	Prior Periods	
	2019	2019	2018	2017

These Financial Indicators have been calculated in accordance with *Information paper 9 - Local Government Financial Indicators* prepared as part of the LGA Financial Sustainability Program for the Local Government Association of South Australia.

#### 1. Operating Surplus Ratio

Operating Surplus	<u>132</u>	0.8%	6.0%	7.4%
Total Operating Income	<u>15,959</u>			

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

#### 2. Net Financial Liabilities Ratio

Net Financial Liabilities	<u>1,581</u>	9.9%	(14.4%)	4.2%
Total Operating Income	<u>15,959</u>			

*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.*

#### Adjustments to Ratios

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

<b>Adjusted Operating Surplus Ratio</b>	(2.5%)	3.5%	(0.4%)
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<b>Adjusted Net Financial Liabilities Ratio</b>	10.2%	(14.4%)	4.2%
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#### 3. Asset Renewal Funding Ratio

Net Asset Renewals	<u>6,952</u>	139.2%	97.2%	90.1%
Infrastructure & Asset Management Plan required expenditure	<u>4,995</u>			

*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.*

## Wakefield Regional Council

### Notes to and forming part of the Financial Statements for the year ended 30 June 2019

#### Note 16. Uniform Presentation of Finances

\$ '000	2019	2018
<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	15,959	14,679
less Expenses	(15,827)	(13,796)
<b>Operating Surplus / (Deficit)</b>	<b>132</b>	<b>883</b>
<b>Net Outlays on Existing Assets</b>		
Capital Expenditure on Renewal and Replacement of Existing Assets	(7,375)	(4,248)
<i>add back</i> Depreciation, Amortisation and Impairment	5,472	5,469
<i>add back</i> Proceeds from Sale of Replaced Assets	423	35
<b>Subtotal</b>	<b>(1,480)</b>	<b>1,256</b>
<b>Net Outlays on New and Upgraded Assets</b>		
Capital Expenditure on New and Upgraded Assets (including Investment Property & Real Estate Developments)	(2,092)	(336)
<i>add back</i> Amounts Received Specifically for New and Upgraded Assets	25	1,006
<i>add back</i> Proceeds from Sale of Surplus Assets (including Investment Property, Real Estate Developments and Non-Current Assets Held for Resale)	11	-
<b>Subtotal</b>	<b>(2,056)</b>	<b>670</b>
<b>Net Lending / (Borrowing) for Financial Year</b>	<b>(3,404)</b>	<b>2,809</b>

#### Note 17. Operating Leases

Council does not have any Operating Leases.

### Notes to and forming part of the Financial Statements for the year ended 30 June 2019

#### Note 18. Superannuation

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\$ '000

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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 2018/19; 9.50% in 2017/18). 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 2017/18) 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 119.32(b), 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 Willie Towers Watson as at 30 June 2017. The Trustee has determined that the current funding arrangements are adequate for the expected Salarylink liabilities. However, future financial and economic circumstances may require changes to Council's contribution rates at some future time.

##### **Contributions to Other Superannuation Schemes**

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

### Notes to and forming part of the Financial Statements for the year ended 30 June 2019

#### Note 19. Interests in Other Entities

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\$ '000

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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

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

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

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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 MATTERS**

Council is the planning consent authority for its area under the Development Act 1993 (as amended). Pursuant to that Act, certain persons aggrieved by a planning decision of the Council may appeal. It is normal practice that parties bear their own legal costs. At the date of these reports, Council had no appeals against planning decisions made prior to reporting date.

## Wakefield Regional Council

### Notes to and forming part of the Financial Statements for the year ended 30 June 2019

#### Note 22. Events after the Balance Sheet Date

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Events that occur after the reporting date of 30 June 2019, 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 Certification of Financial Statements as the appropriate "authorised for issue" date relating to these General Purpose Financial Statements.

Accordingly, the "authorised for issue" date is 27/11/19.

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

#### Note 23. Related Party Transactions

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\$ '000	2019	2018
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##### 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, 17 persons were paid the following total compensation:

##### The compensation paid to Key Management Personnel comprises:

Short-Term Employee Benefits	575	560
Allowances	127	122
<b>Total</b>	<u>702</u>	<u>682</u>

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

Three elected members have a financial interest in properties from which Council raised rubble for road-making purposes, paying compensation for disruption and royalties at the rate applicable to third parties. The properties from which the rubble was raised were selected based on the distance to the work-site and the quality of the rubble for the required purpose. The total amount paid amounted to \$876,178 with \$40,511 unpaid at the end of the year.

A close family member of one elected member works for the provider of waste collection services for the Council.

The Company supplying waste collection service to Council was selected through Council's standard tendering process.

## INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL REPORT

**To the members of the Wakefield Regional Council**

### Opinion

We have audited the accompanying financial report of the Wakefield Regional Council (the Council), which comprises the Statement of Financial Position as at 30 June 2019, Statement of Comprehensive Income, the Statements of Changes in Equity, the Statement of Cash Flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the Council Certificate of Council.

In our opinion, the accompanying financial report presents fairly, in all material aspects, the financial position of the Council as at 30 June 2019, 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* (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*. This responsibility includes determining that the basis of preparation described in Note 1 is appropriate to meet the need of the members. The Council's responsibility also includes designing, implementing and maintaining internal controls relevant to enable the preparation of the financial report to be free from material misstatement, whether due to fraud or error.

In preparing the financial report, the 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 & PARTNERS  
CHARTERED ACCOUNTANTS**



**JIM KEOGH  
PARTNER**

Signed on the 28<sup>th</sup> day of November 2019,  
at 214 Melbourne Street, North Adelaide

## INDEPENDENT ASSURANCE REPORT ON THE INTERNAL CONTROLS OF THE WAKEFIELD REGIONAL COUNCIL

### Opinion

In our opinion, the Council has complied, in all material respects, with Section 129(1)(b) 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 2018 to 30 June 2019.

### Basis for opinion

We have audited the Internal Controls of the Wakefield Regional Council (the Council) under the requirements of *Section 129(1)(b) 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 2018 to 30 June 2019 have been conducted properly and in accordance with law.

We conducted our engagement in accordance with Standard on Assurance Engagements *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 129(1)(b) 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 procedure 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.

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 & PARTNERS CHARTERED ACCOUNTANTS**

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

**JIM KEOGH  
PARTNER**

Signed on the 28<sup>th</sup> day of November 2019  
at 214 Melbourne Street, North Adelaide, South Australia, 5006

## Wakefield Regional Council

### General Purpose Financial Statements

for the year ended 30 June 2019

### 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 2019, the Council's Auditor, Dean Newbery and Partners has maintained its independence in accordance with the requirements of the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011* made under that Act.

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



Andrew Macdonald  
**CHIEF EXECUTIVE OFFICER**



Rodney Reid  
**PRESIDING MEMBER, AUDIT COMMITTEE**

**Date: 27 November 2019**

## **Certification of Auditor's Independence**

I confirm that, for the audit of the financial statements of the Wakefield Regional Council for the year ended 30 June 2019, 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 & PARTNERS**

**CHARTERED ACCOUNTANTS**

**Dated this 28<sup>th</sup> day of November 2019**



**WAKEFIELD**

REGIONAL COUNCIL

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