



Working with our rural & coastal communities



District Council of Lower Eyre Peninsula **2019/20 ANNUAL REPORT**

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FROM THE MAYOR, JO-ANNE QUIGLEY



The COVID19 Pandemic has made 2019/2020 an extremely challenging year for us all and Council Staff and Councillors are no exception.

Following the unexpected passing of the late Councillor Geoff Bayly, and in accordance with District Council of Lower Eyre Peninsula policy, a supplementary election was held during September. I would again like to acknowledge the valuable contribution Geoff made to our Council.

On 9 October 2019 the Electoral Commission of South Australia announced that David Barrowcliff had been elected. Councillor Barrowcliff lives in Poonindie and has a keen sense of community. Councillor Barrowcliff has worked extremely hard to update himself in all things council and I thank him for his enthusiasm and hard work. I believe he will add to the successful dynamics of our team and I look forward to working with him.

I also thank all other Councillors for their commitment and hard work over the past year towards the betterment of the District Council of Lower Eyre Peninsula.

Council engaged David Harding of Excelerate Consulting to facilitate the preparation of the 2020 – 2030 Strategic Plan. Council developed the new plan within four workshops scheduled during October 2019 to February 2020. As part of our community consultation meetings were held in Coffin Bay, Cummins and the Port Lincoln Golf club during September 2019, with online consultation also available. I would like to thank those residents for their valuable input into this process. The draft Strategic Plan was put out for public consultation in March 2020, the final plan will be adopted by council at its July 2020 meeting. The Strategic Plan is supported by the following documents; Long Term Financial Plan, New Capital Works Plan, Asset Management Plan and a range of Level of Service Documents. The Strategic Plan is the basis of future Council Budgets.

Through its Budget process Council continues to support many facets of the wider community by way of the Community Reserve Support Grant, Community Capital Support Grant, and the availability of loans to sporting and community groups. Council also regularly contributes to organisations such as Australian Red Cross, SA Ambulance Service Cummins and Coffin Bay, Cummins and District War Memorial Swimming Pool, Lower Eyre Road Safety Committee, Lower Eyre Pest Management Group, City of Port Lincoln Library as well as Coffin Bay Tourist Association, Cummins District Enterprise Committee and 9 Hall bodies throughout are district. Council is a firm advocate for the arts and as such contributes annually to the Tunarama and Salt Festivals along with Koori Kids for NAIDOC week. We also have 3 schools within our Council area which we support in various ways.

Council is a great supporter of partnerships which can benefit as many rate payers as possible. One such partnership is that with the Cummins and District Financial Services. I would like to take this opportunity to thank them and look forward to many more partnerships in the future. Considering the diverseness of our Council district, I feel we are very fortunate to have

such a workable relationship with all the community groups and hope that this can continue into the future.

Council utilises all forms of possible funding available through both State and Federal Governments to assist with projects such as the 'Historic Minute Book Project' which was a joint project with the Cummins School Community Library. These funding opportunities make a real difference to the services we can provide to the wider community and I thank those tiers of government for their support.

Southern Launch are moving ahead with plans to set up at Whalers Way with first round public consultation being concluded. Council looks forward to the possibilities this venture brings to our district and the wider region.

It was pleasing to see confirmation from the Department of Planning, Transport and Infrastructure regarding the proposed works on the Tod, Flinders and Lincoln Highways following the rail closure in May 2019. Works such as shoulder rehabilitation, management of road rutting, over taking lanes south of Cummins and north of Louth Bay and improvements to the intersection of Tod and Flinders Highway are welcomed by Council and I am sure by the residents that use these corridors. Council is grateful for the Special Local Road Project funding received to continue the rehabilitation works on the Bratten Way. The Bratten Way is an extremely important strategic road within our network.

Life as we knew it changed dramatically with the start of the COVID19 pandemic in March 2020. Council staff moved swiftly to implement changes to policy and procedure in accordance with new State and Federal guidelines. Many programs and projects came to an abrupt halt with our newly implemented Meet and Greet program being the first to go, however council will endeavour to find new safe ways to continue our engagement with our wider communities. The Port Lincoln Airport was hardest hit by COVID with flights plummeting from some 70 flights per week to one flight subsidised by the Federal Government. Budget Public Consultation Meetings were stopped due to COVID, however a great many rate payers participated in on-line surveys with plenty of feedback received. We are truly grateful to the Federal Government for their stimulus package to help currently unbudgeted projects come to fruition and help kick start the suffering economy. We are fortunate to have a great working relationship with our neighbouring councils the City of Port Lincoln and the District Council of Tumby Bay and I thank them for their support during these testing times of COVID and to you our rate payers for the way in which you rallied together to keep our district safe.

Now that I have a better handle on my role as Mayor, I look forward to implementing current works and projects planned for our district. I thank the EPLGA and RDAEP for their leadership and continued support for both our Council district and the greater Eyre Peninsula. CEO Rod Pearson continues to lead our council with great integrity and I thank him for his continued leadership. Stay COVID safe.

Mayor Jo-Anne Quigley

FROM THE CHIEF EXECUTIVE OFFICER, ROD PEARSON



We are now approaching two years into the term of the Council which was elected in October 2018. I have enjoyed working with the Council led by Mayor Jo-Anne Quigley over the past year, in what has been a challenging year for all concerned as the Coronavirus health pandemic impacted from Mid-March.

Council set a budget for 2019/20 with a rate increase of 3.3% to the average property. This increase reflected the focus Council has placed on being financially sustainable, and in this regard 1.5% of the increase was to fund existing and projected loan repayments for the sealing of Council township roads under a program developed as part of the Council Strategic Plan, while 0.5% was to fund future replacement of newly built assets and Council maintenance programs.

Council recorded a modest operating surplus of \$246,000 for the 2019/20 year representing an operating surplus ratio of 5.52% after adjusting for advance year payments received from the Federal Government. This is considered to be a sound outcome for a local government entity.

Council's Net debt has reduced as a result of some significant projects being deferred to the next financial year, and due to grant funding of \$1.07m for Airport security screening and \$0.77m for Bratten Way works being received in 2019/20 with the projects deferred to the 2020/21 year. This has resulted in Net Debt as a percentage of operating revenue reducing from 30% in 2018/19 to 19.31% in 2019/20.

The unexpected and sudden impact of Covid-19 in March also impacted significantly on Council operations, both from a resourcing and a financial perspective. Council responded quickly and in April resolved to waive fines and interest on rate payments for March through to August (inclusive) for those customers that could demonstrate an inability to meet payments to Council as a result of a reduction of 30 per cent or more in business income, or as a result of a reduction in working hours due to the COVID-19 pandemic.

Council enacted a range of other options to support businesses and the community including a decision to waive 25% of rates for the 2020/21 year to the following categories of businesses that could demonstrate that they were significantly impacted by Covid-19 for the period from April to June 2020: -

- Non-essential businesses impacted by a directive issued by Commissioner of Police
- Accommodation providers where premises are used solely for business purposes and where the provision of accommodation is the primary activity conducted from the land
- Caravan Parks

Council also resolved to make a \$300 cash contribution for community and sporting clubs that were required to close due to COVID-19 to assist with meeting fixed costs.

(continued):

CHIEF EXECUTIVE OFFICER REPORT (CONT'D)

The biggest single impact to Council has been in relation to the Port Lincoln Airport, with passenger levy, car parking and lease fee revenue from commercial tenants falling markedly.

Council made the decision to cut all discretionary expenditure from the airport budget reducing the financial loss for the 2019/20 year to \$265,000.

There will be further flow on effects to the airport in the 2020/21 year, however it is positive to note that passenger numbers are trending upwards.

All up the impacts to the District Council of Lower Eyre Peninsula have been significant and will be on-going. However in a challenging environment Council remains in a sound overall financial position.

Our district has experienced the first harvest since the decision of Viterra to change from road to rail. It is noted that the State Government is developing plans to improve the arterial road network to cope with the number of additional grain trucks using arterial roads.. Council has taken an active interest in the improvements to be made and is working with the State Government on a traffic movement study in the town of Cummins.

In relation to the freight task Council is disappointed by the decision of the State Government that the Bratten Way road from Cummins to Mt Hope not be re-categorised as a state arterial road, given the purpose of the road to freight grain to the Viterra Strategic Site at Cummins from across the region, and due to its role as the third and only Council owned east - west tourism road link on Eyre Peninsula.



Photo: (Courtesy of Port Lincoln Times) Last day of grain freight via train in Cummins

This decision impacts Council's capacity to seal other important and well used social, tourism and freight roads across the district, however in this regard Council is working on Long Term Financial Plans to determine future priority roads for upgrade within the financial capacity of Council.

Council was pleased to receive Federal Government 'Special Local Roads Program' (SLRP) funding to assist with the overlay of four kilometres of the Bratten Way that has previously been cement stabilised. These works were delayed due to design and contract negotiations and are being undertaken in the 2020/21 year. The Council has applied for a similar level of assistance in the 2020/21 year.

(continued):

It was very pleasing that the upgrade of the Cummins Homes independent living accommodation has now been completed, with kitchen upgrades to all 15 single units and upgrade of the final two bathrooms completed in 2019/20. Council is extremely appreciative of being able to partner with Cummins & District Financial Services over a number of years to complete these bathroom and kitchen upgrades.

Council spent considerable time planning for the implementation of the new State Government e-Planning system, a once in a generation change to planning that will see Council's Development Plans replaced by a new Planning & Design Code. The new P & D Code will take effect from 31st July for phase 2 Councils, including the District Council of Lower Eyre Peninsula.

Council has acquired land to create a fire access road in the township of Tiatukia between Roberts Road and Hidden Valley Lane. This has required acquisition of land from five property owners, and Council is now in a position to build fences and the fire access track.

Rubble road re-sheeting was carried out on Hyde Road, Airport Lane, Settlers Road, Douglas Well Road, Mitshan Road, Fishery Bay Road, Farm Beach Road, Mena Road, Duck Lake Road and Coles Point Road, while re-sheeting Road Works on Warrow Road, Sleaford Bay Road, Yeltukka Road and Smith Road have been deferred to the 2020/21 year.

The evolution of the Friends of the Cummins Cemetery (FOCC) has been well received, with the fresh enthusiasm to maintain and upgrade the cemetery leading to the development of several projects with the support of Council, Cummins & District Financial Services, Cummins Community Op Shop and Community Donations.

The continuation of the Creating Connections program supported by the Red Cross providing elderly people across the Council district with access to a fortnightly range of events were well received until Covid-19 forced that program to cease.

The creation of a new Eyre Peninsula Local Government Association Tourism Advisory Committee has given new focus and direction to how tourism is managed on Eyre Peninsula. Projects being developed include camp ground upgrades, coastal signage, an Eyre Peninsula Events Calendar and upgrade to tourism websites.

I thank my Executive Team of Tim Blacker (Director of Commercial Operations & Infrastructure), Leith Blacker (Director of Development & Environmental Services) and Sacheen Hopewell (Director of Corporate Services and Community) and all staff for their efforts in the 2019/20 year, and look forward to 2020/21 being a year of achievement for the District Council of Lower Eyre Peninsula.

Rodney Pearson, Chief Executive Officer

COUNCIL HISTORY & PROFILE

The District Council of Lower Eyre Peninsula is largely a rural community, interspaced with small country and coastal towns.

The extensive east and west coasts of Council's boundaries provide magnificent fishing and surfing beaches, complimented by breathtaking views of rugged cliffs, idyllic picnic-spots and the beauty of the colour-changing Marble Ranges.

The major industries of agriculture, aquaculture, fishing and tourism are recognised as being of primary significance in the State's economy.

The District Council of Port Lincoln was proclaimed on 1 January 1880, and at this time its area comprised only the Hundred of Lincoln. Following the passing of the District Council's Act No. 419 of 1887 the area of the District Council of Port Lincoln was extended on 5 January 1888 to include the remainder of the County of Flinders and all the surrounding islands.

On 3 July 1890 the Hundreds of Kiana, Mitchell and Shannon were added to the Council area. The Hundreds of Yaranyacka, Koppio and Stokes were severed from the District Council of Port Lincoln and together with other areas formed the District Council of Tumby Bay - promulgated on 21 June 1906.

On 18 August 1921, an area of 2,153 hectares was severed from the District Council of Port Lincoln to become the

Corporate Town of Port Lincoln, with the remainder of the area becoming known as the District Council of Lincoln. On 21 March 1935, approximately 1,214 hectares was severed from the Corporation of Port Lincoln and re-annexed to the District Council of Lincoln. On 1 July 1981, an area of 1,970 hectares was severed from the District Council of Lincoln and annexed to the Corporation of the City of Port Lincoln and on 1 July 1982, an area of 1,634 hectares was severed from the District Council of Lincoln and annexed to the District Council of Tumby Bay.

The Council area was divided into five wards until 1938, when on 7 April, the area was further divided to create six wards, with one Councillor for each ward. This remained until 20 February 1947, when the number of Councillors for Mortlock Ward was increased to two, effective from the first Saturday in July.

On 19 November 1987, a proclamation was gazetted re-dividing the area into four wards, whilst maintaining the number of Councillors at seven. These changes took effect on 1 January 1989.

On 21 January 1988, by proclamation in the government Gazette, the name of the Council was changed to the District Council of Lower Eyre Peninsula. On 7 April 1994, a proclamation appeared in the Government Gazette to

abolish the ward boundaries and the seven Councillor memberships were retained.

The Council today encompasses an area of 4,754 square kilometres with 709 kms of coastline. The resident population is 5,510 and the Council is responsible for maintaining a road network of 1,323 kms of which 140 kms is sealed. Council owns and operates the Port Lincoln Airport, which plays a vital role in the transport system serving Eyre Peninsula.

In 2019/20, the airport catered for 133,601 passengers and 5,598 regular passenger transport aircraft movements supported by Qantaslink and Regional Express, plus 11,245 general aviation and recreational aviation aircraft movements. Emergency services accounted for a further 547 flights.

Council owns and operates sixteen aged independent living units in Cummins. Council also owns the Coffin Bay Caravan Park and the operation of this facility is leased to independent managers.

The Head Office of Council is located in Cummins and the original office in Port Lincoln has been retained as a Branch Office. Works Depots and staff are located in Cummins and at the Port Lincoln Airport. Council has a work force of forty-eight employees and contracts out a number of specialised functions and major projects.

COUNCIL INFORMATION



MAIN OFFICE

Open to public: Mon-Fri, 9am-5pm

Street Address: 32 Railway Terrace, Cummins

Postal Address: PO Box 41, Cummins SA 5631

Phone: 8676 0400

Fax: 8676 2375

Email: mail@dclep.sa.gov.au

Website: www.lowereyrepeninsula.sa.gov.au

Facebook: District Council of Lower Eyre Peninsula @lowerepcouncil

BRANCH OFFICE

Open to public: Mon-Fri, 10am-1pm & 2pm-4pm

Street Address: 38 Washington Street, Port Lincoln

Postal Address: PO Box 130, Port Lincoln SA 5606

Phone: 8623 0600

Email: development@dclep.sa.gov.au

COUNCIL MEETINGS

Ordinary Council meetings are held at 9am in Council Chambers (32 Railway Terrace, Cummins) on the third Friday of every month.

ELECTED MEMBERS

As at 30 June 2020 the Council comprised of, Jo-Anne Quigley (Mayor), Peter Mitchell (Deputy Mayor), Wendy Holman, Alan Tingay Brett Howell, Dave Barrowcliff and Steve Woolley.



Mayor J T Quigley

Councillor: 2010 – Current
Mayor: 2018 - Current

2019/20 Meetings Attended: 13

Apology: 1

Absent: 0



Cr P L Mitchell

Councillor: 2010 – Current
Deputy Mayor: 2018 – Current

2019/20 Meetings Attended: 13

Apology: 1

Absent: 0



Cr W Holman

Councillor: Feb 2003-2006
Councillor: 2010 - Current

2019/20 Meetings Attended: 14

Apology: 0

Absent: 0



Cr S Woolley

Councillor: 2018 - Current

2019/20 Meetings Attended: 13

Apology: 1

Absent: 0



Cr B Howell

Councillor: 2018 - Current

2019/20 Meetings Attended: 14

Apology: 0

Absent: 0



Cr A Tingay

Councillor: 2018 - Current

2019/20 Meetings Attended: 13

Apology: 1

Absent: 0



Cr D Barrowcliff

Councillor: 2019 – Current

2019/20 Meetings Attended: 10

Apology: 0

Absent: 0

(Commenced October 2019 following Supplementary Election)

ELECTED MEMBER ALLOWANCES

All Council members receive an annual allowance as set by the Remuneration Tribunal of South Australia for each election period, with periodic adjustments (based upon a formula) taking effect on 1 November annually thereafter for the term of the governing period.

The District Council of Lower Eyre Peninsula is classed as a Group 4 Council, with current remuneration for Elected Members as follows:

- An allowance of \$41,072 per annum for the position of Chairperson or Mayor;
- An allowance of \$12,835 per annum for the position of Deputy Chairperson or Deputy Mayor;
- An allowance of \$10,268 per annum, per Councillor
- A travel time allowance of \$426 per annum for Councillors (excluding Principal Members) that reside between 30 to 50kms from the principal office of Council (currently one Elected Member)
- A travel time allowance of \$726 per annum for Councillors (excluding Principal Members) that reside between 50 to 75kms from the principal office of Council (currently three Elected Members)
- A travel time allowance of \$1,089 per annum for Councillors (excluding Principal Members) that reside between 75kms to 100kms from the principal office of Council (currently no Elected Members)
- Travel reimbursement for Council events in line with the travel reimbursement mileage rates as set by the Australian Taxation Office.

Reimbursements were also provided to Elected Members for eligible expenses in line with Section 77 of the Local Government Act 1999 & Council policy GOV-POL- 04 – Council Members allowances and benefits.

SUPPLEMENTARY ELECTION

A supplementary election was held in September and October 2019 with 3 number candidates standing for election (in ballot order):

- Terri Christensen
- David Barrowcliff
- Susanne Wegener

Voting materials were mailed out to electors between 18 – 24 September and voting closed at 12 noon, Tuesday 8 October 2019. The scrutiny and count was undertaken by the Electoral Commission of South Australia at their offices in Adelaide on Wednesday 9 October 2019 with David Barrowcliff being declared elected.

TRAINING & DEVELOPMENT ACTIVITIES FOR MEMBERS

TRAINING & CONFERENCES

TRAINING	ATTENDED BY
Elected Member mandatory training (online)	D Barrowcliff (as new Councillor)
ICAC Information session	W Holman
	B Howell
MAJOR CONFERENCE / SEMINARS	ATTENDED BY
AAA National Conference – Gold Coast	Mayor Quigley
Roads & Works Conference, Renmark	Cr Woolley
Local Government Association AGM – Adelaide	Mayor Quigley
EPLGA Conference - Wudinna	Mayor Quigley
	S Woolley
	B Howell
	W Holman

PUBLIC MEETINGS & EVENTS

Public meetings and events held throughout the year were as follows:

DATE	EVENT	ATTENDED BY (Crs):
5 July 2019	2019/20 Annual Bus. Plan & Budget Special Meeting, Council Chambers	Mayor Quigley S Woolley P Mitchell B Howell W Holman A Tingay
27 Aug 2019	Supplementary Election - Candidate Briefing Session, Port Lincoln Golf Club	Nil (only for prospective candidates)
19 Sept 2019	Meet & Greet #2, Mt Hope, Dutton Bay, Wangary	Mayor Quigley S Woolley W Holman B Howell
30 Sept 2019	Meet & Greet #3, Edillilie, Kapinnie, Yeelanna, Cummins	Mayor Quigley S Woolley W Holman B Howell
15 Oct 2019	Community meeting #1 Strategic Plan, Port Lincoln Golf Club	Mayor Quigley B Howell W Holman D Barrowcliff S Woolley
16 Oct 2019	Meet & Greet #4, Greenpatch, Big Swamp, Wanilla, Coffin Bay	Mayor Quigley B Howell W Holman A Tingay S Woolley
16 Oct 2019	Community meeting #2 Strategic Plan, Council Chambers	Mayor Quigley B Howell S Woolley D Barrowcliff
17 Oct 2019	Community meeting #3 Strategic Plan, Coffin Bay Yacht Club	Mayor Quigley B Howell W Holman D Barrowcliff S Woolley A Tingay
13 Nov 2019	Meet & Greet #5, White Flat, Boston, Tulka, Brinkworth Reserve	Mayor Quigley S Woolley W Holman
26 Jan 20	Australia Day Breakfast and award ceremony, Cummins Institute	Mayor Quigley B Howell W Holman D Barrowcliff
5 March 2020	Drought Relief Fundraiser, Cummins Bowling Club	Mayor Quigley B Howell W Holman

INTERNAL WORKSHOPS & BRIEFINGS

Informal gatherings or discussions are periodically held in accordance with section 90(8) of the Local Government Act 1999, including:

- planning sessions associated with the development of policies and strategies;
- briefing or training sessions on relevant topics or policies;
- workshops; and
- social gatherings to encourage informal communication between members or between members and staff.

DATE	DETAILS	ATTENDED BY
18 Oct 2019	Local Government Reform discussion, Council Chambers	Mayor Quigley P Mitchell A Tingay W Holman S Woolley B Howell D Barrowcliff
25 Oct 2019	Council Workshop #1 - Strategic Plan & LTFP, Council Chambers	Mayor Quigley A Tingay W Holman S Woolley B Howell D Barrowcliff
14 Nov 2019	Planning & Design Code Workshop, Port Lincoln Airport	Mayor Quigley P Mitchell A Tingay W Holman S Woolley B Howell, D Barrowcliff
14 Nov 2019	Informal Gathering, Port Lincoln Airport	Mayor Quigley P Mitchell A Tingay W Holman S Woolley B Howell D Barrowcliff
22 Nov 2019	Council Workshop #2 - Strategic Plan & LTFP, Council Chambers	Mayor Quigley P Mitchell W Holman S Woolley B Howell D Barrowcliff
17 Dec 2019	Tri Council Meeting, Port Lincoln Yacht Club	Mayor Quigley P Mitchell A Tingay W Holman S Woolley B Howell

INTERNAL WORKSHOPS & SESSIONS CONT'D:

DATE	DETAILS	ATTENDED BY
31 Jan 2020	Strategic Plan Workshop #3 , Council Chambers	Mayor Quigley P Mitchell A Tingay W Holman S Woolley B Howell D Barrowcliff
21 Feb 2020	Strategic Plan Workshop #4, Council Chambers	Mayor Quigley P Mitchell A Tingay W Holman S Woolley B Howell D Barrowcliff
13 Mar 2020	Capital Works Plan 2021-2030 Workshop #1, Council Chambers	Mayor Quigley P Mitchell A Tingay W Holman S Woolley B Howell D Barrowcliff
6 Apr 2020	Capital Works Plan 2021-2030 & AMP Workshop #2, Teleconference	Mayor Quigley P Mitchell A Tingay W Holman S Woolley B Howell D Barrowcliff
4 May 2020	Draft 2020/21 Budget Workshop #1, Teleconference	Mayor Quigley P Mitchell A Tingay W Holman S Woolley B Howell D Barrowcliff
18 May 2020	Draft 2020/21 Budget Workshop #2, Teleconference	Mayor Quigley P Mitchell A Tingay W Holman S Woolley B Howell D Barrowcliff
29 May 2020	Council Inspection - Oyster HQ, Coffin Bay CWMS & town car park	Mayor Quigley P Mitchell A Tingay W Holman S Woolley B Howell D Barrowcliff

HUMAN RESOURCES

The District Council of Lower Eyre Peninsula believes it has a social responsibility towards all members of its community and aims to create an employment environment which reflects the values and needs of the community. Accordingly, the District Council of Lower Eyre Peninsula is firmly committed to the principle of equal employment opportunity for all Staff.

Council's policies reflect commitment to create a work place that is free of discrimination and in which all people are permitted equal access and opportunity to progress to the full extent of their ability.

Council have a Consultative Committee which meets concurrently with the Work Health & Safety committee to discuss matters related to employment.

EXECUTIVE OFFICERS

Council employs four executive officers and two additional senior contract roles. Details of these contracts and a summary of benefits provided to the officers for year ending 30 June 2020 are as follows:

Executive Team

- | | |
|------------------------------------------------------|------------------|
| • Chief Executive Officer | Rodney Pearson |
| • Director of Corporate Services & Community | Sacheen Hopewell |
| • Director of Development & Environmental Services | Leith Blacker |
| • Director of Commercial Operations & Infrastructure | Tim Blacker |

Senior Contract Roles

- | | |
|------------------------------|----------------|
| • Airport Operations Manager | Peter O'Rielly |
| • Works Manager | Gary Jutzen |

All of the above positions receive:

- Salary
- Private use of motor vehicle
- Mobile phone



Back Row: (L-R) Gary Jutzen, Works Manager; Tim Blacker, Director Commercial Operations & Infrastructure; Leith Blacker, Director Development & Environmental Service.
Front Row: (L-R) Peter O'Rielly, Airport Operations Manager; Rodney Pearson, Chief Executive Officer; Sacheen Hopewell, Director Corporate Services & Community.

SERVICE DELIVERY

This Council uses a variety of options to ensure the cost-effective delivery of services. These include:

- Waste collection and disposal is subject to competitive tendering.
- Operation of waste transfer stations is undertaken by Council employees.
- Council's public convenience cleaning is subject to competitive tendering.
- The majority of Council's gardening and footpath maintenance is undertaken by a combination of contracting by competitive tendering and Council's workforce and equipment.
- Bitumen work not undertaken by Council staff, including maintenance and new work, is subject to competitive tendering.
- The construction of open surface roads is a significant part of Council's ongoing service delivery program. The method of delivering this service is a combination of Council staff and equipment charged out on hourly hire rates and contractors paid at unit rates. This has been found to be the most cost-effective method to undertake this type of work over many years. The contract component relies on production rates to generate contractor payments and the Council staff component is aimed at ensuring standards and quality requirements are met without excessive supervision costs.
- The construction of sealed roads is also undertaken using a combination of contract components and Council staff and equipment charged out at hourly hire rates.
- Staff regularly monitor the unit costs of Council work against other Councils and contractors to ensure cost-effective outcomes.
- All major projects of a specialised nature, such as the crushing of road base material or specialist project planning, are subject to a competitive tendering process.
- Council's work teams are given an opportunity to tender for all services which are subject to a competitive tendering process.
- Council's Policy regarding purchasing procedures includes: *Preference for local suppliers is encouraged where the quality and price are competitive.*

ELECTOR COMPARISON

As depicted in the table to the right outlining comparable Rural Agricultural Medium Councils in South Australia, at 30 June 2020, the number of electors for the area was 3,779 with 7 Councillors constituting the Council, resulting in a "representation quota" of 539 (i.e. One (1) Councillor for every 539 electors).

COUNCIL	ELECTORS	MEMBERS	REPQUOTA
Barunga West	1986	9	220
Ceduna	2096	9	232
Goyder	3029	7	432
Kangaroo Island	3510	10	351
Kingston	1841	8	230
Lower Eyre Peninsula	3779	7	539
Mt Remarkable	2145	7	306
Peterborough	1214	9	134
Southern Mallee	1321	7	188
Tumby Bay	1987	7	283
Yankalilla	4262	9	473
Average	2470	8	308

REPRESENTATION REVIEW

The Local Government Act 1999 requires a Council to undertake a 'Representation review' at regular intervals determined by the Minister for Local Government.

An elector representation review gives Councils and their community the opportunity to examine their present composition and structure and allows the opportunity to plan and implement changes that will better reflect the future requirements of their community.

The District Council of Lower Eyre Peninsula was prescribed to conduct this review in 2017 and following consultation with the community resolved to:

- Make no change to the name of the District Council of Lower Eyre Peninsula
- Continue electing the Principal Member of Council from amongst the Council Members;
- Retain area representation instead of dividing the district into wards; and,
- Retain seven elected members.

Council's next review is scheduled for October 2024 at which time the community will be provided with opportunity to provide comment through surveys, meetings and workshops.

COMMUNITY ENGAGEMENT

Council have adopted a Community Engagement Strategy (available on Council's website) identifying groups within the community that can be utilised by Council as community sounding boards. These groups are invited to all public meetings held, and meet and greet sessions are held from time to time across the Council district at which Council can hear updates on group activities and receive information and feedback on suggestions for the betterment of the local communities. The Community Engagement Strategy was last reviewed by Council in August 2019.

The current Focus Groups are listed below:

GROUP 1	GROUP 2	GROUP 3
<ul style="list-style-type: none">• Coffin Bay Progress Association• Marble Range Community & Sports Centre• Mount Dutton Bay Progress Association• Coultas Hall Committee	<ul style="list-style-type: none">• Cummins & District Enterprise Committee• Yeelanna Memorial Association• Karkoo Hall Committee• Mount Hope Soldiers Memorial Hall Committee• Youth Advisory Committee• Edillilie Memorial Progress Association	<ul style="list-style-type: none">• White Flat Hall Committee• Vanilla Progress Association• Greenpatch farming community• Western Approach area• Tulka Progress Association• North Shields Progress Association• Boston/ Tiatukia Rural Living Area• Louth Bay Community Club• Sleaford Bay Progress Association



Australia Day Awards 2020

Left: Community Organisation, Cummins Rambler Football Centenary Committee, Citizen of Year Heather Norton, Young Citizen of Year Holly-Elise Pervan, Employee of Year Leanne Pollard, Young Sportsperson Sydney Claughton; and (Right): Fiona Gordon of Business of Year, Coffin Bay Post Office

DECISION MAKING STRUCTURE

The decision making body of Council is the full Council whose standard meeting date is on the third Friday of every month, with other meetings called as required. In addition to this, Council has established a number of Committees to assist with the decision making process as follows:

CUMMINS HOMES COMMITTEE

The role of the Cummins Homes Committee:

- consider policy issues pertaining to the management and development of the Cummins Homes complex and provide recommendations to Council regarding such issues; and
- consider applications for tenancy of the Cummins Homes and make recommendations to the CEO regarding such issues.

AUDIT COMMITTEE

The role of the Audit Committee is to:

- monitor & review the integrity of the financial statements of Council (including its annual report)
- review & challenge the internal controls and risk management systems of Council
- ensure arrangements are in place for Whistleblowing
- consider and make recommendations to the Council on matters pertaining to the engagement, re-appointment & removal of the Council's external auditor and meet with the auditor as required.

Independent Members receive an allowance of \$40 per meeting attended and a mileage allowance is paid for travel to Audit Committee meetings.

STAFF COMMITTEE

The role of the Staff Committee:

- deal with issues pertaining to the engagement and employment management of the CEO,
- provide assistance to the CEO in relation to negotiation of Enterprise Bargaining Agreements.

BUSHFIRE MANAGEMENT ADVISORY COMMITTEE

The role of the Bushfire Management Advisory Committee:

- provide advice to Council on local matters relating to bushfire management; and
- provide guidance to Council's representative on the Lower Eyre Peninsula Bushfire Management Committee in relation to his / her duties as may be required from time to time.

COUNCIL ASSESSMENT PANEL

In addition to the Committees, Council has also established a Council Assessment Panel. The panel operates independently to Council and is responsible for the assessment of development applications against the provisions of Council's Development Plan.

Community representatives appointed to the Council Assessment Panel receive a fee of \$100 per meeting attended. Presiding community member receives a fee of \$150 per meeting, and a mileage allowance is also available.

COUNCIL REGULATIONS, POLICIES & PLANS

Council is regulated under several Acts and / or is required to provide information under other Acts. A listing of key Acts and Plans that Council either operates under or takes guidance from includes: -

ACTS & STANDARDS

- Burial & Cremation Act 2013
- Community Titles Act 1996
- Development Act 1993
- Development (Development Plans) Amendment Act 2006
- Dog & Cat Management Act 1995
- Environment Protection Act 1993 and Environment Protection (Waste to Resources) Policy 2010
- Expiation of Offences Act 1996
- Fences Act 1975
- Fines Enforcement & Debt Recover Act 2017
- Fire and Emergency Services Act 2005 and Fire and Emergency Services Regulations 2005
- Freedom of Information Act 1991
- Food Act 2001
- Heavy Vehicle National Law (South Australia) Act 2013
- Land & Business (Sale & Conveyancing) Act 1994
- Liquor Licensing Act 1997
- Local Government Act 1999
- Local Nuisance and Litter Control Act 2016 and Local Nuisance and Litter Control Regulations 2017
- Natural Resources Management Act 2004, Natural Resources Management (General) Regulations 2005 and Natural Resources Management (Transitional Provisions - Levies) Regulations 2005
- Planning, Development and Infrastructure Act 2016
- Public Interest Disclosure Act 2018
- Real Property Act 1886
- Electronic Conveyancing National Law (South Australia) Act 2013
- Roads (Opening and Closing) Act 1991
- Road Traffic Act 1961 (SA), Road Traffic (Miscellaneous) Regulations 2014 and Road Traffic (Road Rules – Ancillary and Miscellaneous)
- Safe Drinking Water Act 2011
- South Australian Public Health Act 2011, South Australian Public Health (Legionella) Regulations 2013, South Australian Public Health (Wastewater) Regulations 2013 and South Australian Public Health (General) Regulations 2013
- Strata Titles Act 1988
- Unclaimed Goods Act 1987
- Water Industry Act 2012 and Water Industry Regulations 2012
- Work Health and Safety Act 2012
- Building Code of Australia + Relevant Australian Standards

INTERNAL PLANS

- Development Plan
- Strategic Plan
- Annual Business Plan
- Long Term Financial Plan
- Disaster Recovery Plan
- Asset & Infrastructure Management Plan
- Health & Ageing Plan
- Business Continuity Plan
- Emergency Management Plan
- Community Land Management Plan



Dutton Bay Jetty hand rail replacement

EXTERNAL PLANS

- South Australian Strategic Plan
- Regional Development Australia Eyre Peninsula Strategic Plan
- Eyre Peninsula Local Government Association Strategic Plan

DELEGATIONS

Council employs a number of staff to undertake the day to day running of the organisation and to facilitate the provision of services to the community. Council have delegated authority to the Chief Executive Officer who in turn delegates to members of staff to make decisions on various administrative and operational matters.

Council delegated its powers under relevant Acts to the Chief Executive Officer with a full review of the delegations undertaken in February 2020.

BY-LAWS

Council has adopted a number of By-Laws which came into effect 28 May 2019.

By-Law No. 1	Permits & Penalties
By-Law No. 2	Moveable signs
By-Law No.3	Roads
By-Law No. 4	Local Government Land
By-Law No. 5	Dogs
By-Law No. 6	Foreshores

Council have a schedule of review for the implementation of these By-Laws (i.e. decisions are required to be made by Council on what land or areas each of these will be applied) which has been delayed due to the impacts of the COVID-19 pandemic



Upgrading the Cummins CWMS lagoon

COUNCIL REGULATIONS, POLICIES & PLANS

COUNCIL POLICIES

Council's Policy Documents are available on Council's website and for inspection or purchase at the principal office of Council, Railway Terrace, Cummins, SA 5631, between the hours of 9.00 am and 5.00 pm, Monday to Friday, excluding Public Holidays.

The following are the policies required to be kept under the Local Government Act 1999:

Section 49	Contracts & Tenders
Section 50	Public Consultation
Section 77(1)(b)	Reimbursement of Council Member Expenses
Section 78	Provision of Facilities & Support for Council Members
Section 80A	Council Member Training & Development
Section 125	Internal Control policies
Section 219	Road naming
Section 259	Order Making
Section 270	Internal review of Council decisions

A full list of Council's policy documents as at 30 June 2020 is outlined at '**Appendix A**' of this report.

CODES

The following Codes of Conduct are required to be kept under the Local Government Act 1999 and are also outlined in Appendix B of this report:

Section 63

Members Code of Conduct

Section 92

Code of Practice for Access to Meetings and Documents

Section 110

Employees Code of Conduct

Regulation 6 - Local Government (Procedures at Meetings) Regulations 2013

Code of Practice for Meeting Procedures

REGISTERS

The following are the registers required to be kept under the Local Government Act 1999 and are available on Council's website (where prescribed):

Section 68	Members Register of Interests
Section 75A(4)	Conflict of Interest register
Section 79	Members Register of Allowances and Benefits
Section 105	Officers Register of Salaries and Benefits
Section 116	Officers Register of Interests
Section 188	Fees & Charges
Section 207	Community Land Management Plans
Section 207	Community Land
Section 231	Public Road
Section 252	By-Laws



Above: Dutton Bay Carpark upgrade and seating

AUDITOR INDEPENDENCE

Dean Newbery & Associates are Councils Auditor and during the 2019/20 financial year the remuneration paid to the Auditor was \$19,415. There were no amounts paid in non-audit fees.

Section 128 (4)(a) of the Local Government Act 1999 notes the term of appointment of an auditor of a council must not exceed 5 years. As group procurement across Eyre Peninsula had occurred prior to the last auditor appointment, nine Eyre Peninsula Councils pooled together and released a joint tender for the provision of audit services to the respective Councils. While the tenderers provided figures for the external audit of individual Councils, they also included levels of discount on the basis that the successful tenderer will provide audit services to more than one Council.

Following a recommendation from the Audit Committee, Council appointed Dean Newbury & Partners for a five year period at the June meeting of Council.

COMMUNITY LAND

No community land was disposed of or purchased by Council in 2019/20. Community Land Management Plans are in place for relevant Council land, noting that a full review of those parcels is planned to be undertaken in 2020/21.

NATIONAL COMPETITION POLICY

Council did not conduct any category one or two “Significant Business Activities” or submit any “In House Tenders” for Council activities during the 2020/21 year.

The Port Lincoln Airport is operated by Council and is the only significant business activity of Council.

To maintain competitive neutrality Council utilise cost reflective pricing in its airport operations. Cost reflective pricing is a calculation of the cost of providing the service, taking account of the following to arrive at a price which is competitively neutral:

- The actual costs of providing the good or service on a full-cost basis
- The cost advantages of local government ownership (e.g. non-payment of taxes, lower cost of finance);
- The cost disadvantages of local government ownership (e.g. increased accountability and administration, higher award rates or costs associated with enterprise agreements); and
- Return on investment and dividend payments to local government owners.

Council received no competitive neutrality complaints during the year and Council Policies include the Council Contracts Tendering and Purchasing Policy which includes competitive tendering.

FREEDOM OF INFORMATION

The Freedom of Information Act 1991 provides legislation and guidelines for access and provision of information to the public. If Council refuses access to a document a certificate must be issued stating the reason for the document being treated as a restricted document.

Most information and files held by the District Council of Lower Eyre Peninsula are available for public viewing. There are some exceptions such as personal and personnel records and matters which are subject to litigation, however, information is generally readily available for viewing at no charge or at a minimal reproduction charge.

Most information is readily available without recourse to the Freedom of Information Act and members of the public are invited to discuss access to Council documents not available for inspection, free of charge or for purchase with the Chief Executive Officer.

All requests under Section 13 of the Freedom of Information Act 1991 for access to documents should be accompanied by the relevant application fee and directed in writing to:-

Freedom of Information Officer
District Council of Lower Eyre Peninsula
PO Box 41
Cummins SA, 5631

Additional search fees may apply to requests where substantial staff time is involved to access the requested documentation. Search fees associated with the lodgement of Freedom of Information requests are determined under the Freedom of Information Regulations and prescribed updates occur annually.

REQUESTS RECEIVED UNDER THE FREEDOM OF INFORMATION ACT 1991

Two (2) Freedom of Information requests were received in the 12 months to 30 June 2020.

REQUEST BY PUBLIC FOR AMENDMENTS TO COUNCIL RECORDS

The Chief Executive Officer will consider requests for amendment of Council records concerning personal affairs of a member of the public. In such instances applications are required to be addressed to:-

Chief Executive Officer
District Council of Lower Eyre Peninsula
PO Box 41
Cummins SA, 5631

Nil (0) requests for amendments to Council Records were received in the 12 months to 30 June 2020.



LOCAL NUISANCE & LITTER CONTROL ACT 2016

Work in progress on the upgrade of Runway 15/33

- 20 x Illegal dumping investigation.
- 9 x Noise investigations (Oyster industry Coffin Bay).
- 11 x Odour investigations (Oyster industry and sewerage).
- 6 x Unsightly premises investigations.
- 2 x Chemical storage and spillage investigations.
- 4 x Asbestos related matters investigations.
- 4 x Encroachment investigations.
- 4 Smoke nuisance investigations.
- 2 abatement notice.
- No expiations
- No application to the courts.

CUMMINS CEMETERY IMPROVEMENTS



Above: Cummins Cemetery
FOCC tree installation



Above: Friends of Cummins Cemetery
Committee (FOCC) Working Bee



Above: Cummins Ashes Garden
– Tree of Life

REQUEST FOR SERVICES & IMPROVEMENTS

Section 270 of The LG Act states that Council must develop and maintain policies, practices and procedures for dealing with any reasonable request for services or improvements to services and also in relation to any complaints regarding the actions of employees or contractors of Council.

INTERNAL REVIEW OF COUNCIL DECISIONS

Council received one (1) internal review of Council decision request in the 2019/20 year, requesting that Council review a decision relating to: -

- (a) requirements of the Works & Development departments in relation to subdivisions, and
- (b) the level of Council contribution to the road construction process.

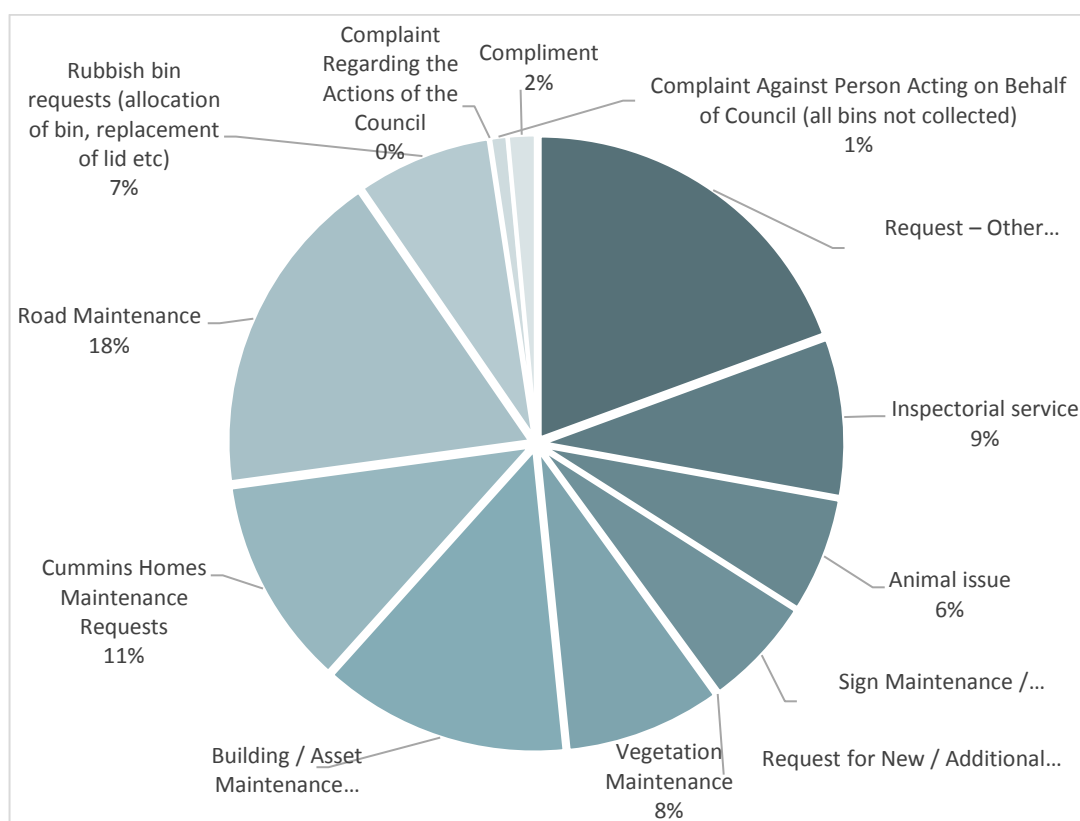
The review was undertaken by members of the Eyre Peninsula Local Government Association (EPLGA)'s Governance panel, with that panel finding that Council did not err in its decision making in this matter.

CUSTOMER REQUESTS

Staff record all incoming requests and complaints and allocate Responsible Officers for addressing each item, within given time periods. This information is then used to ensure items are being addressed in a timely, effective and fair way as well as being used as data on which to consider improvement to services and operations.

During the 2019/20 year, 876 requests for services were recorded in Council's records management system in the following categories:

REQUEST TYPE	NUMBER
Request – Other (Dev. Advice, Rate enquiries etc)	170
Inspectorial service	74
Animal issue	54
Sign Maintenance / Requests	52
Request for New / Additional Services	1
Vegetation Maintenance	73
Building / Asset Maintenance	116
Cummins Homes Maintenance Requests	98
Road Maintenance	154
Rubbish bin requests (allocation of bin, replacement of lid etc)	63
Complaint Regarding the Actions of the Council	0
Complaint Against Person Acting on Behalf of Council (all bins not collected)	8
Compliment	13
Total (excluding internal work requests & change of address)	876



Council and Council committee meetings are open to the public and attendance is encouraged with the public only excluded from the meeting where Council (or the Council committee) believes it is necessary in the broader community interest to exclude the public from the discussion (and, if necessary, the decision) of a particular matter.

The public will only be excluded when considered proper and necessary i.e. the need for confidentiality outweighs the principle of open decision-making.

Council has adopted a Code of Practice for public access to Council meetings which is available on Council's website.

Eight (8) Council meetings held during 2019/20 involved a portion of the meeting where the public were excluded.

One committee of Council (Audit Committee) considered a matter in confidence in the 2019/20 year.

Nineteen items of business were considered in confidence during this financial year and the decision to keep those minutes confidential is reviewed annually.

Matters considered in confidence in respect to S90 (2) & (3) (a-n) of the Act included:

LG ACT	DESCRIPTION	2019/20
90 (3)(a)	Information the disclosure of which would involve the unreasonable disclosure of information concerning the personal affairs of any person (living or dead);	3
90 (3)(b)	Information that could confer a commercial advantage or prejudice the commercial position of the Council;	9
90 (3)(d)	Commercial information of a confidential nature (not being a trade secret) that could prejudice the commercial position of the person who supplied the information, or to confer a commercial advantage on a third party;	1
90 (3) (i)	Information relating to actual litigation, or litigation that the council or council committee believes on reasonable grounds will take place, involving the council or an employee of the council;	1
90 (3) (j)	Information the disclosure of which would divulge information provided on a confidential basis by or to a Minister of the Crown, or another public authority or official (not being an employee of the council, or a person engaged by the council);	2
90 (3)(k)	tenders for the supply of goods, the provision of services or the carrying out of works;	3

Twelve of the nineteen remain confidential as at 30 June 2020 as the items continue to be ongoing. Four (4) of the sixteen (16) confidentiality orders issued during 2018/19 have ceased to apply while the remainder continue to be ongoing in confidence as the matters remain unresolved.

ANNUAL BUSINESS PLAN

Report card against 2019/20 planned projects

AREA	PROJECT	STATUS	COMMENT
Port Lincoln Airport	Replacement of runway 15/33	Complete	Project completed with funding from Federal & State Governments.
	Lighting upgrade	Deferred	Due to COVID-19 pandemic and airport funding shortage, works have been deferred.
Land Development	Coffin Bay, Residential Allotments	Deferred	Deferred upon decision of Council pending development of a Masterplan for Coffin Bay township.
	Coffin Bay, Retirement Style Community Title Development	Deferred	Deferred upon decision of Council pending development of a Masterplan for Coffin Bay township.
	Cummins, Residential Allotments	In Progress	Budgeted development costs included in 2019/20 budget, staff finalising infrastructure costs.
Rubble Roads	Re-sheeting	In Progress	Remaining roads included in 2020/21 budget for completion
Road Sealing	Capital Reseals	Complete	Capital reseals completed in accordance with the developed annual scope of works.
	Flinders highway Pavement replacement	In Progress	A three-year program of works was commenced in 2019/20. Remaining works to be completed as part of the 20/21 budgeted works.
	Bratten Way Rehabilitation	In Progress	Special Local Roads Program Grant funding received – project works deferred to 2020/21 due to hold ups in developing road design and contractor procurement.
Cummins Homes	Kitchen Upgrades	Complete	Completed with partial support of financial grant received from Cummins District Financial Services.
Stormwater	North Shields, Outfall Improvements	Complete	Project rescope and completed
	Coffin Bay, Stormwater Management Plan	Deferred	Grant funding received in May & June 2020 for stormwater management plan to be matched \$: \$ by Council as follows: - <ul style="list-style-type: none"> - Stormwater management Authority \$30,000 - EPNRM Board \$15,000 Project scope being developed and will be delivered in 2020/21.
Foreshore Construction	North Shields, Beach access	In Progress	Project carried forward from 2018/19. Approval has not been forthcoming from State Government agencies related to beach access, negotiations are continuing.
	Coastal Signage installation	In Progress	EPLGA Councils and RDAEP have formed a joint EP Committee to discuss a uniform approach to development of signage
	Beach access upgrades, Farm Beach	Not commenced	Council removed the project from the 2020/21 budget.
	Replace portable boat ramp panels, Farm Beach	Complete	
Community Development	Creating Connections program	Complete	Events held throughout the financial year, however put on hold in March due to COVID-19 restrictions
	Transcription of Council minutes	Commenced	Transcription occurring in partnership with the Cummins Community Library, project ongoing over financial years to see completion of minutes.

AREA	PROJECT	STATUS	COMMENT
Jetties	Replace piles as per identified in inspection report	In Progress	Pylons for replacement identified at Mt Dutton Bay and Louth Bay.

			Project delayed due to difficulties in sourcing pylons, and in availability of contractor to undertake the works.
Reserves	Streetscape upgrade, Cummins	Not commenced	Define the excised piece of land between the Railway triangle and RSL – works carried forward to 2020/21
	Tulka, Landscape Improvements / path	Not commenced	Carried f/wd to 2020/21. Works planned for October 2020
	Coffin Bay Upper viewing platform, replace decking	Not commenced	Carried f/wd to 2020/21, works planned for November 2020
	Poonindie reserve – Reserve & Drainage improvements	In Progress	Community survey undertaken, formation of working group delayed due to COVID-19 restrictions
	Shade Sails, Tulka playground	Complete	
Effluent Construction	Cummins – Pump upgrades, Line relay, relocate flushing points and mobile pump purchases	Complete	
	Cummins – Lagoon Upgrade	Complete	
	Coffin Bay – Pump Upgrades and mobile pump purchases	In Progress	Design works @ 60%. Pumps/Generators to be scoped once pumps have been installed and current draw is known.
	Tulka – Generator and Trailer, smart communications system, easement finalisation and risk and OTR plans	Not Commenced	Carried forward from 2018/19, not yet commenced.
	North Shields – Pump Station Refurbishment	In progress	Design undertaken
Footpaths	Cummins pedestrian access	Not commenced	Investigation of options to reduce the step up to the footpath in the vicinity of the Bendigo Bank has found that the project cannot be achieved without significant capital investment. Project therefore not re-budgeted.
	Louth Bay Clifftop Walking Trail	Not commenced	Project carried forward to 2020/21, works planned for October 2020
Public Conveniences	Farm Beach	Deferred	Originally included in budget 2018/19, deferred awaiting Eyes on Eyre implementation.
	George Dorward Memorial reserve, toilet refurbishment	Not commenced	Project carried over to 2020/21 budget.
	Mount Dutton Bay Toilet refurbishment	Not commenced	Project carried over to 2020/21 budget.
Cemeteries	Install Gazebo at Cummins Cemetery	In progress	Project is part of a joint venture between Council and the Friends of Cummins Cemetery group (FoCC). Gazebo is part of a Master Plan developed for the cemetery, and has been budgeted for building in 2020/21.
	Poonindie Cemetery Project	Not commenced	Carried F/wd, to be completed 2020/21
Halls	Cummins Hall, Repairs to facade	Not commenced	Awaiting contractor report re: overall structural condition of the hall.

In April 2016, Council adopted Strategic Plan in which they reconsidered the vision and mission statements, reaching a final consensus on both as follows:

VISION:

To promote and inspire safe,
prosperous and inclusive rural

MISSION:

To assist our community achieve its economic and
social potential through services, programs and
advocacy and responsible management.

Within the Strategic Plan, key function areas were identified with a specific goal assigned to it, and actions below those goals to outline how Council will achieve its targets:



The Strategic plan is currently being reviewed and is to be adopted in July 2020.

INFRASTRUCTURE & SERVICES

Council recognises that appropriate Public infrastructure and assets are among the highest priorities that the community expects and demands from local government. Council will maintain and improve Councils infrastructure and assets to support economic and social development of the district.

STRATEGIC ACTIONS		Measure / Comment	2019/20 Achievements / comment	Status	2020/21 Projections – NB – subject to identified priorities in new strategic plan
I1	Maintain kerbside collection and Waste Transfer Stations in line with the Waste Management Level of Service Standards.	Contractual arrangements in place for collection of kerbside waste.	Weekly Kerbside Waste Collection undertaken.	Achieved	Weekly Kerbside Waste Collection undertaken.
		Transfer stations operating in line with established procedures and operating times within budget constraints.	Waste transfer stations available in Cummins and Coffin Bay.	Achieved	Waste transfer stations available in Cummins and Coffin Bay.
		In conjunction with CoPL and DCTB a shared use residual waste facility is in operation on Lower Eyre Peninsula	Residual waste facility in operation	Achieved	Residual waste facility continues to be in operation.
I2	Explore opportunities for joint Council contracts for the collection and disposal of waste streams such as domestic and business waste, recyclable products and effluent.	A review is undertaken and consideration given to sourcing the best value product and cost for Council.	Review has not yet been undertaken.	Not Achieved	Council will invite neighbouring Councils to explore collaboration in the delivery of waste services. Options for recycling to be investigated following completion of the Legatus group of Councils project in relation to waste management strategies for regional councils.
I3	Implement Council's Rural Roadside Vegetation Management Policy.	Maintenance undertaken in line with Council budget.	Work undertaken along rural roadsides in line with council policy and budget.	Achieved	Work is undertaken along rural roadsides in line with council policy. Native Vegetation Council has advised that it will not approve the EPLGA Roadside Vegetation Management Plan, and that Eyre Peninsula Councils will now need to revert to working under the NVC 'Guidelines for the Management of Native Vegetation'.

STRATEGIC ACTIONS		Measure / Comment	2019/20 Achievements / comment	Status	2020/21 Projections – NB – subject to identified priorities in new strategic plan
14	Maintain and where practical improve the standard of Council owned rural roads in line with Council's Road Network Level of Service Standards and the Asset and Infrastructure Management Plan.	Patrol grading undertaken in line with established Road network service standards	Budget expended in line with Council policies and standards	Achieved	Budget expended in line with Council policies and standards
		80% of re-sheeting identified in annual budgets is completed (allowing for weather events)	80% of re-sheeting projects are completed	In Progress	Carried over roads are included in 2021/21 budget along with new roads. Plans being developed to complete all projects in 2020/21 using combination of Council resources and contractors.
15	Maintain and where required Improve the standard of urban roads by progressively sealing roads subject to high traffic volumes and supporting expanding residential populations.	Work has been undertaken in line with identified priorities in the Capital Works Program and within budgetary allowances.	Sealing projects were undertaken in line with the identified projects & capital works programs. Fire access track constructed between Roberts Road & Hidden Valley Lane.	Achieved	Sealing projects will be undertaken in line with the Strategic Plan. Land acquired for fire access track, and fencing of properties completed.
16	Expand staff knowledge and resources in the development and implementation of a best practice approach to the management of a quality road network.	Training budget expended.	On the Job training to improve operator knowledge and capability for those staff who have expressed an interest in being part of the patrol grading program.	Achieved	On the job training to improve operator knowledge and capability.
17	Develop a street scape amenity plan for each major town.	Plan created and implemented / budgeted. Template created for other townships within the district with works considered in future budgets.	Action not undertaken in 2019/20, other priorities took precedent.	Not Achieved	Development of street scape amenity plan will be undertaken in 2020/21 for key townships.
18	Maintain and upgrade Council reserves in accordance with the Community Land Management Plan.	90% of annual maintenance undertaken on reserves in line with annual budget.	Budget fully expended.	Achieved	Budget fully expended.

STRATEGIC ACTIONS		Measure / Comment	2019/20 Achievements / comment	Status	2020/21 Projections – NB – subject to identified priorities in new strategic plan
		90% Council projects identified in annual budgets are completed	Relocation of canopies to Tulka & Coffin Bay no longer being pursued – Alternative approach being taken to Coffin Bay Look Out, and funding alternative project at Tulka at the request of the Tulka Progress Association. Mt Dutton Bay signage & seating completed Coffin Bay look out was not progressed as cost effective engineering solutions are being sought.	In progress	Coffin Bay Look Out to be upgraded pending engineering costs / alternative solutions. Carryover projects at Coffin Bay Look Out, Cummins Main Street, Tulka Foreshore, Poonindie Reserve and Coffin Bay Upper Viewing Platform planned in 2020/21. Other Reserves Improvement programs included in the 2020/21 budget, include Louth Bay Jetty Precinct project and Cummins Railway Triangle Project funded, or part funded by Federal Government Community Infrastructure Program.
I&S9	Footpaths and trails maintained and developed in accordance with the Footpath Strategic Plan.	90% of annual maintenance undertaken on footpaths in line with budget (allowing for weather events)	Budget expended	Achieved	Footpaths maintenance completed. in line with Footpath Strategic Plan / LTTP / Strategic Plan and 2020/21 budget
		90% Capital works programmed are completed.	Budget expended in line with capital works program	Achieved	90% Capital works programmed are completed.
		Footpath Strategic Plan reviewed in 2017/18.	Footpath strategic plan was not reviewed as other priorities took precedent.	Not Achieved	Review to be undertaken in 2020/21 year.
I&S10	Maintain and upgrade public conveniences within Council townships and at important tourist locations.	Contracts are in place and monitored for effectiveness and quality.	Contracts in place and monitored for effectiveness	Achieved	Public Convenience cleaning and maintenance to be maintained to a high standard.
		Identified Capital works from budget have been commenced.	Farm Beach New Public Convenience project put on hold pending RDAWEP's 'Eyes on Eyre' project. Farm Beach Camp Ground Public Convenience Upgrades completed in accordance with budget.	On Hold	Concept plans to be developed and public conveniences upgraded accordingly.

STRATEGIC ACTIONS		Measure / Comment	2019/20 Achievements / comment	Status	2020/21 Projections – NB – subject to identified priorities in new strategic plan
I&S11	Develop and implement a playground Strategic Plan.	Playground Strategic Plan is reviewed in 2017/18	The Playground Strategic Plan was not reviewed as planned due to other priorities	Not Achieved	The Playground Strategic Plan is to be reviewed.
I&S12	Maintain and upgrade playgrounds in accordance with the Playground Strategic Plan.	100% of existing playgrounds inspected quarterly	Playground inspections have been undertaken with actions identified recorded and addressed.	Achieved	Existing playgrounds maintained and inspected regularly.
		Inspections are undertaken within four weeks of the target dates	Inspections undertaken in line with schedule	Achieved	Inspections undertaken in line with schedule
		Cummins Skate Park design completed	Skate Park upgrade completed.	Achieved	Skate Park inspected and maintained.
I&S13	Street lighting standards are maintained or improved in accordance with the Street Lighting Strategic Plan.	90% Capital works completed.	Council determined not to proceed with project in 2019/20	N/A	No street lighting upgrades planned in 2020/21.
I&S14	Maintain and improve the standard of Council cemeteries in accordance with the Cemetery Management Plan	Annual maintenance undertaken on reserves in line with budget.	Budget expended in line with management / strategic plans.	Achieved	Review Cemetery Management Plan in conjunction with stakeholders Complete programmed works at Cummins Cemetery (Council budget supported by Community Bank funding and Local fund raising) and Coffin Bay Cemetery using Federal Govt Community Infrastructure Program Grant.
			Council has resolved to review Poonindie Cemetery however this has not occurred as other priorities took precedent.	Not Achieved	Review of Poonindie Cemetery undertaken to create a management plan for the site.
I&S15	Enact administrative requirements in accordance with the Burial & Cremations Act 2013, and to ensure the dignified treatment of human remains by the allocation of sufficient resources.	Policies and procedures implemented and full compliance with the act is in place.	Policies and procedures have been finalised.	Achieved	Comply with and periodically review policies and procedures.

COMMUNITY WELLBEING

Council aspires to provide an appropriate level of amenity and support to maintain and improve the wellbeing of the community and recognises that the willingness of residents to live, work and recreate within the district is enhanced through the provision of quality health and educational institutions and the amenity of the area, including well maintained streetscapes, parks and reserves.

Continued support and encouragement of local community groups and organisations to undertake their activities is seen as important by Council to assist in maintaining the attitude of self-help that has existed almost uniquely within the Lower Eyre Peninsula communities over many years.

STRATEGIC ACTIONS		Measure / Comment	2019/20 Achievements / comment	Status	2020/21 Projections – NB – subject to identified priorities in new strategic plan
C1	Encourage the retention of, and where appropriate provide new access to the coastline for the local community and visitors alike, whilst working in conjunction with responsible State Government agencies to protect and ensure sustainable use of the extensive coastline of the Council area.	Identified work from Strategic Plan included in annual budgets	North Shields beach access commenced but waiting on approval from State Government Agencies.	In Progress	New North Shields Beach Access to be completed, subject to approval from State Government Agencies.
C2	On Council's coastal reserves, ensure appropriate signage identifying known high risks and highlighting the conservation values to assist the community in protecting the habitat of those areas.	(1) Signage audit undertaken (2) Signage installed and fit for purpose.	A Coastal Signage Committee has been developed by the EPLGA Tourism Advisory Committee. The committee will develop a standard for coastal signage and determine appropriate locations.	Deferred	Signs to be developed and locations determined for installation.
C3	Participate in the development of a Coastal Access Strategy in conjunction with the EPLGA and RDAWP.	Participate in process as opportunities arise.	Council provided further funding to RDAEP for a Coastal Access Strategy, being used for a Wayfinding Project (signage audit).	In Progress	RDAEP to develop Coastal Access Strategy.
C4	Review Council's Climate Change Adaption Report and implement where necessary in the interests of community safety.	Report reviewed as scheduled	Review planned to commence in 2018/19, however has been rescheduled.	N/A	Review to be undertaken during the term of this Council.

STRATEGIC ACTIONS		Measure / Comment	2019/20 Achievements / comment	Status	2020/21 Projections – NB – subject to identified priorities in new strategic plan
C5	Monitor climate change impacts on Council's coastal towns and settlements and take the appropriate actions to reduce identified impacts where resources permit.	Action taken to address identified climate change impacts.	Consultant engaged to work with Council to further model the LIDAR data to map impact on North Shields, Farm Beach and Tulka. Project funding sourced from EPNRM Board.	In progress	Further analysis of the LIDAR data at identified locations.
C6	Mitigate the potential negative impact of stormwater run off from coastal towns or settlements.	Coffin Bay Stormwater Management Plan completed Implementation of actions arising from Coffin Bay Stormwater Management Plan	\$15,000 grant received from EPNRM, \$30,000 grant received from the Stormwater Management Authority. Actions will be scheduled subject to outcome of the plan.	In Progress	Tender for consultancy due for release in October with the expected completion in 2020/21
C7	Continue to provide 'Community & Sports Groups Capital Grants' to assist with the upgrading of local facilities.	Community Capital Grants available annually to community groups and organisations.	Grants were allocated to successful bodies, guidelines / policy were developed to assist council.	Achieved	Continue to provide a budget allocation for Community group assistance.
C8	Support strategic upgrading of sporting, recreation and community facilities in the Council area.	Economic Community Development Officer to assist groups accessing funding.	Economic & Community Development Officer position retained.	Achieved	Economic & Community Development Officer position retained.
C9	Provide recycled water to improve community assets where feasible.	Recycled water is made available to the Coffin Bay Golf Club & the Cummins Oval	Recycled water continues to be available to Coffin Bay Golf Club & Cummins Oval. Council contributed towards a project to capture stormwater from the Flinders Highway for irrigation at the Port Lincoln Golf Course.	Achieved	Recycled water continues to be available to Coffin Bay Golf Club & Cummins Oval. Stormwater continues to be captured from the Flinders Highway for use in irrigation of the Port Lincoln Golf Course.
C10	Provide a community bus in association with the Cummins & District Enterprise Committee and the Cummins Community Bank to provide a medium of transport for disadvantaged persons, business groups and the wider community for social events.	Bus available for community use and maintained to an appropriate standard.	Monthly Community Bus program was tried but lack of community use made it unviable. Creating Connections program utilises bus on regular occasions.	Achieved	Investigate further opportunities for community use of the bus

STRATEGIC ACTIONS		Measure / Comment	2019/20 Achievements / comment	Status	2020/21 Projections – NB – subject to identified priorities in new strategic plan
C11	Ensure annual budget allocations and staff cars are made available for Red Cross Community Transport Services.	A Memorandum of Understanding is entered into with the Red Cross Port Lincoln to enable access to vehicles for the purpose of patient transportation.	MOU in place and access to Council vehicles provided. Donation of \$2,000 included in annual budget.	Achieved	MOU continues to be in place and Council vehicles utilised when required / available. Budget included.
C12	Promote local community groups and events through a range of services and funding initiatives.	Promotion of community events on Council social media and website	Community focus groups asked for events, community calendar created on website, events shared on facebook when known	Achieved	Promotion of community activities via website & Facebook and increased use of community calendar encouraged.
C13	Retain the position of a part time Economic Community Development Officer to support local community groups.	Officer engaged	Officer engaged	Achieved	Officer engaged with part funding support from Cummins & District Financial Services.
C14	Provide 'Community Reserves Support Grants' to assist with local initiatives.	Community Reserves Support Grants available annually to community groups and organisations.	Grants were allocated to successful bodies, guidelines / policy were developed to assist council.	Achieved	Continue to provide a budget allocation for Community Reserves Support Grants.
C15	Support the youth of our community through the Youth Advisory Committee.	Economic Community Development Officer provides administrative / coordination support for the Youth Advisory Committee	Officer in place	Achieved	Council's Economic & Community Development Officer continues to provide support for Youth Activities
C16	Work with the State Recovery Office to prepare an Emergency Response Plan for the Council area that will ensure a unified and appropriate response is planned and resourced ahead of an event to enable Council to support the community in the aftermath of a natural disaster.	R&D Grant received from Local Government Association and consultant engaged to prepare a Community Recovery Plan for DCLEP through consultation with the community and stakeholders.	The Local Government Association has funded a position to work with Councils to further develop emergency response plans. The focus of this plan has been to develop an Emergency Response Action Plan and an Emergency Management Plan, both of which will complement the previously developed Disaster Recovery Plan.	Achieved	Finalise the Council Emergency Management Plan

STRATEGIC ACTIONS		Measure / Comment	2019/20 Achievements / comment	Status	2020/21 Projections – NB – subject to identified priorities in new strategic plan
C17	Facilitate the establishment of a committee to review support services and accommodation needs of the elderly aimed at enhancing the lives of older people living at home or in aged care. The terms of reference for the committee include but are not limited to assessment of existing and future services, public and private facilities and land availability where necessary in order to meet identified needs.	A committee for Health & Ageing has been formed and a project officer engaged to review the Health & Ageing needs of our communities.	Economic Community Development Officer updated the Health & Ageing plan.	Achieved	Continue to action the Health & Ageing implementation plan
C18	Advocate for, and where appropriate provide reasonable resources to support the establishment of health facilities and to progress initiatives that will support improved health outcomes for the community.	Activity undertaken in support of improved health outcomes for the community.	Council participated on EPLGA Health Working Party & LEHAC group representation. Council lodged a grant funding application under the Rural Health Workforce Strategy for funding to support salaried Rural Generalists at the Cummins Hospital.	Achieved	Continued advocacy for health solutions across the district.
C19	Implement actions from the Regional Health Plan within resourcing constraints.	Actions from the Regional Health Plan commenced.	<ul style="list-style-type: none"> Youth Advisory Committee maintained Communication strategy for events includes Fortnightly Focus Page, social media and direct approach to Community Reference Groups Development of parks and gardens to encourage physical activity Fencing of play grounds Building of footpaths to encourage walking and connecting people with open spaces Provision of Community Capital Grants assisting sporting clubs to upgrade facilities 	Achieved	Implement actions emanating from the plan.

STRATEGIC ACTIONS		Measure / Comment	2019/20 Achievements / comment	Status	2020/21 Projections – NB – subject to identified priorities in new strategic plan
			<ul style="list-style-type: none"> • Council admin vehicles made available to support Coffin Bay Library Branch • Attendance at meetings and support for mentally fit initiatives, including the 'Cummins Our Town' proposal. • Bushfire educations and prevention programs, including support for SACFS initiatives • Participation in the preparation of the Southern Eyre Peninsula Bushfire Management Area Plan • Shade sails constructed at Louth Bay and Tulka play grounds • Food Business Inspections 		

ECONOMIC

Council will work to promote its area and provide a supportive framework to assist the development and expansion of private enterprise in recognition that small/medium enterprises are significant employers and are major contributors to the economic well being of the district.

STRATEGIC ACTIONS		Measure / Comment	2019/20 Achievements / comment	Status	2020/21 Projections – NB – subject to identified priorities in new strategic plan
E1	Work cooperatively with the Department of Water, Environment and Natural resources, Eyre Peninsula Natural Resource Management Board, SA Water and other relevant Government agencies to pursue a quality, sustainable and expanded water supply.	Participate in the Eyre Peninsula Water Taskforce.	Meetings held with SA Water in relation to the proposed desalination plant.	Achieved	Support SA Water desal plant at Sleaford Bay.
E2	Support initiatives to improve power, water and telecommunication infrastructure for the region.	Participation undertaken as opportunities arise.	Submissions sent to Federal Government related to funding for the roll out of telecommunications infrastructure.	Achieved	Support SA Water desal plant at Sleaford Bay. Continue to participate and advocate for increased reliability as opportunities arise.
E3	Maintain & develop relationships with government, airlines and other stakeholder interests to ensure the prosperity of the airport.	Engagement with stakeholders as issues arise	Meetings & Communication maintained with airlines, Regional Development Australia, State Government related to opportunities at the airport. Budget provision made for air access marketing campaign, but not proceeded with due to the impact of Covid-19 on the immediate passenger numbers.	Achieved	Meetings held with airline operators and relevant stakeholders, in particular in relation to the Airport Business Plan review. Investigate opportunities for increasing passenger numbers at the airport. Investigate commercial opportunities as they present opportunity for the airport.
E4	Advocate for initiatives that preserve and enhance the transport infrastructure of the region, including: <ul style="list-style-type: none"> · Rail retained and upgraded to be the principal mover of grain and mining produce across the region; · Highways upgraded to improve safety of road users; · Reduce conflict between social and freight movements. 	Advocate for retention of rail on Eyre Peninsula for the movement of grain.	Advocate via letters and meetings with DPTI for improvements to highways, in particular the Tod Highway, Flinders highway and Lincoln Highway. Cummins Traffic Impact Study commenced in conjunction with DPTI. Feedback provided to DPTI re the 42 metre Road Train Trial, being that improvement is required to	Achieved	Complete Cummins traffic study and advocate for improvements within the town to reduce the impact of the increased truck movements as a result of rail closure. Monitor DPTI improvements to arterial roads, and lobby as appropriate. Monitor traffic impact during the 2020/21 harvest.

STRATEGIC ACTIONS		Measure / Comment	2019/20 Achievements / comment	Status	2020/21 Projections – NB – subject to identified priorities in new strategic plan
			the Railway Terrace / Bruce Terrace intersection, and to the railway crossing on Railway Terrace.		
E5	Support the Eyre Peninsula Natural Resource Management Board, government agencies, agricultural interests and the community to ensure sustainable land management practices are utilised.	Participation undertaken as opportunities arise.	Council has a representative on the Cummins / Wanilla Drainage study project, being led by the Natural Resources Management Board.	Achieved	Continue to be engaged in the Cummins / Wanilla Drainage Study project.
E6	Elected Members and relevant staff participate in appropriate land management forums conducted in the region.	Participation undertaken as opportunities arise.	No relevant forums held in 2019/20	N/A	Participate as opportunities arise.
E7	Actively support the establishment of locally based value added business initiatives.	Support provided for value adding businesses.	Letters of support provided to medical clinic, Mentally Fit EP for officer position, Coffin Bay Yacht Club jetty, & Southern Eyre Arts funding application.	N/A	Continue to support value adding businesses. Engagement with and support provided where possible with letters of support provided for grant funding as requested.
E8	Work with relevant agencies to encourage development of business activity and initiatives conducive to ensuring young residents have the option of remaining and working in the area e.g. RDAWEP	Participation undertaken as opportunities arise.	Council provided two traineeships in 2019/20	Achieved	Traineeship being offered in administration in 2020/21. Pursue as opportunities arise.
E9	Consider the social & environmental impacts on the DCLEP community of mining proposals while seeking to maximise economic benefits.	Respond to activities of the Eyre Peninsula Mining Taskforce.	No Activity in 2019/20.	N/A	Impacts to be considered in any planned activity. Respond to activities of the Eyre Peninsula Mining Taskforce.
E10	Ensure that appropriate quantities and availability of industrial & residential land exists in key towns.	Active steps are taken to ensure appropriate land is available for key towns to expand and grow.	Progression of costings for Cummins Land Division residential living concept plans. Council has pursued Residential Living re-zoning at Coffin Bay, including working with SACFS in relation to fire safety issues.	In progress	Coffin Bay Masterplan being developed. Assessment of adequacy of Industrial Land in Coffin Bay as part of Master Plan review. Consider opportunities to pursue Cummins industrial Land development.

STRATEGIC ACTIONS		Measure / Comment	2019/20 Achievements / comment	Status	2020/21 Projections – NB – subject to identified priorities in new strategic plan
E11	Utilise the Council website to provide links to businesses locally and regionally.	Staff actively present articles on the website to promote business.	Website refurbished to include a Business Services section which includes information on business advice available locally through RDAEP. A Council district business listing has not been included at this time. Note: RDAEP have also refurbished their website and indicated the same service will be available on their site.	In Progress	Identify how the website can be enhanced/ links created to business domains
E11	Support tourism opportunities by promoting the area, its facilities and attractions both locally and to the broader tourist market.	Consider tourism initiatives Support Southern Eyre Peninsula regional tourism initiatives	Council supported the RDAEP Eyes on Eyre project and provided funding for Coastal access strategy and other tourism projects in the budget.	Achieved	Work with RDAEP and Eyre Peninsula Councils to pursue the Eyes on Eyre project.
			Economic Community Development Officer and CEO have represented Council at EPLGA Tourism Advisory Committee meetings.	Achieved	Continue to be represented at EPLGA Tourism Advisory Committee meetings.
			Marketing opportunities for Port Lincoln Airport not progressed as the options presented provided little return on investment.	Not achieved	Review Airport Business Plan and reconsider Long Term Financial Models in light of COVID-19 impact on the Airport. Undertake Port Lincoln Airport Aviation Strategy subject to travel restrictions being lifted.
E12	Along with Eyre Peninsula Councils and other stakeholders assist with funding of a Regional Tourism Officer employed by Regional Development Australia Whyalla & Eyre Peninsula.	Continue to provide funding for regional Tourist Officer.	RDAEP employs a Regional Tourism Officer using Council funding.	Achieved	Council continue to provide funding to RDAEP, who in turn employ a tourism officer.
E13	Engage with the South Australian Tourism Commission to explore opportunities for the airport to grow and expand its role as a visitor gateway to the Lower Eyre Peninsula.	Minimum of one meeting held between Council staff and SATC staff	Discussions held with SATC re economic opportunities for the airport in light of COVID-19.	Achieved	Minimum of one meeting held between Council staff and SATC staff re air access into Port Lincoln.

STRATEGIC ACTIONS		Measure / Comment	2019/20 Achievements / comment	Status	2020/21 Projections – NB – subject to identified priorities in new strategic plan
E14	Promote significant tourism destinations via Council website with links to regional websites.	Links to regional websites are provided on the Council website.	Website reviewed with links included.	Achieved	Sourcing new / improved website content and Tourism links.
E15	Explore opportunities with the South Australian Tourism Commission to promote our region as an area of high quality coastal experiences.	Participation undertaken as opportunities arise.	Funding provided to Bike SA for three night stay in our district during September 2019.	Achieved	Continue to explore opportunities
E17	Invest in tourism infrastructure at significant tourist locations including the Port Lincoln Airport and Council owned Caravan Parks and Camp grounds.	85% Capital Works completed.	Runway 15/33 pavement replaced Tourism infrastructure included in budgets.	Achieved	Budget provided for tourism projects eg: upgrades to public conveniences at the Farm Beach camp ground, Lions Park, George Dorward Memorial Reserve and Mt Dutton Bay. Funding has been sourced to undertake security screening at the Port Lincoln Airport in accordance with the screening requirements for a Tier 2 Airport.

RESPONSIBLE GOVERNANCE

Council will provide vision and leadership in a stable environment reflecting a high level of integrity and accountability to the community.

Operating within the State Government legislative framework, namely the Local Government Act 1999 and associated regulations, the Council will diligently discharge its duties in providing a range of services and advocating for facilities and services on behalf of the community and business sector.

STRATEGIC ACTIONS		Measure / Comment	2019/20 Achievements / comment	Status	2020/21 Projections – NB – subject to identified priorities in new strategic plan
G1	Undertake biennial reviews of Councils rating methodology, to ensure fairness for both built up and rural land owners.	Rating reviews conducted	Council considers rating equity every year in setting the budget, including consideration of rate capping, and in setting the differential rate.	Achieved	Undertake full review of rating methodology taking into account all of the facilities provided to each township, interrogating the methodology of assessment, and giving appropriate consideration to the future needs of each community.
G2	Review Council business activities annually (Airport, Cummins Homes, Coffin Bay Caravan Park, Community Waste Water Management Schemes) to ensure they represent value to the ratepayers.	Review LTTP Business activities (PLA, Caravan Park, Cummins homes)	LTTP business activities reviewed to ensure financial sustainability and appropriate charging methodology applied where appropriate.	Achieved	Long Term Financial Plan reviewed annually
G3	Enact appropriate policies and procedures to ensure the financial transparency of Council, the minimisation of risk is sufficient and that Council is compliant with the Financial Regulations and codes.	Internal controls are considered and where improvement is required, enacted.	Internal Controls updated based on feedback from Auditors, such as through the External Management Report and Balance Day Audit report. Council continued to use the SA Local Government Financial Reporting Templates to prepare Audited Financial Statements, these templates complying with business financial reporting standards. Audit Committee considers financial reports and to ensure	Achieved	Internal controls will again be updated based on Auditor External Management Report of 2020.

STRATEGIC ACTIONS		Measure / Comment	2019/20 Achievements / comment	Status	2020/21 Projections – NB – subject to identified priorities in new strategic plan
			they are prepared in line with legislation.		
G4	Review the Infrastructure & Asset Management Plan to ensure the asset figures are current and replacement of assets and infrastructure is planned and resourced sufficiently.	A review of the Asset & Infrastructure management plan is commenced.	Review of the Asset & Infrastructure Management Plan was commenced, but not completed due to time constraints in dealing with Tonkins and the input of data into the Conquest system.	In progress	Complete AIMP review Continue to implement asset management software to guide future capital works planning.
G5	Review the Community Engagement Strategy on an annual basis to ensure it provides for flexibility in engagement options and remains tailored to the current needs of the community.	Community Engagement Strategy reviewed	Strategy reviewed by Council and 'Meet & Greets' initiated with CEO and Mayor visiting various communities for informal 'chat'.	Achieved	Meet & Greets continued, opportunities for engagement continue to be investigated.
G6	Review the make up of Community Reference Groups on an annual basis to assist in their effectiveness in representing their respective communities.	Community Reference Groups reviewed	Undertaken as part of Community Engagement Strategy review	Achieved	Continue to keep groups under review.
G7	Encourage smaller communities to establish their own local resident 'data bases' and 'news feeds' to engender connection within individual areas and to provide a communication avenue for Council.	Alternative avenues for community consultation & assisting residents form groups where appropriate.	Contact details are requested annually to ensure most current contacts are available.	Achieved	Contact details are requested annually to ensure most current contacts are available.
G8	Develop and implement the Customer Service Standards which outline the level of service customers can expect for a variety of Council's services.	DCLEP Customer Service Levels implemented	Review completed and communicated to staff and rate payers	Achieved	Keep levels under review
G9	Allocate internal resources for the review of Governance practices once in the term of the Council.	Governance review is conducted	Governance review delayed due to impact of COVID-19 on the organisation.	Not Achieved	Governance Review is to be undertaken in 2020/21
G10	Regularly review internal practices and procedures utilising independent parties where considered necessary.	Manage Internal Controls in line with Council's auditor recommendations	Controls put in place to address any high risk items identified by auditor.	Achieved	Review and implement further internal controls as considered necessary.
G11	Allocate sufficient resourcing to ensure the safety of our employees and compliance with the Work Health & Safety Act 2012 and to meet the	Annual budget allowances in training and the continued engagement of a Work Health & Safety Administration officer.	WHS Officer engaged in a part time role. Training budget expended.	Achieved	Annual budget allowances in training and the continued engagement of a Work Health & Safety Administration officer.

STRATEGIC ACTIONS		Measure / Comment	2019/20 Achievements / comment	Status	2020/21 Projections – NB – subject to identified priorities in new strategic plan
	required Performance Standards for Self Insured Entities.				
G12	Represent and advocate for residents, community groups and business to other levels of government or agencies where regional, social or economic development activity is considered to be of benefit to the region or is consistent with the strategic objectives of Council.	As opportunities arise advocate on behalf of our Council area	Council has advocated to government on a range of activities including in relation to rail continuance, power supply and reliability and in relation to private enterprise as appropriate. Council has lobbied (unsuccessfully) for the State Government to take ownership of the Bratten Way on the basis of the roads regional freight and tourism purpose. Council has been actively involved in meetings with proponents of Southern Launch regarding plans for rocket launching from Whalers Way.	Achieved	Represent and advocate as opportunities arise.
G13	Elected Members and staff will participate in forums, meetings and other activities involving the Local Government Association, Eyre Peninsula Local Government Association or relevant government agencies.	As opportunities arise advocate on behalf of our Council area	DCLEP was represented at all LGA and EPLGA meetings.	Achieved	Continue to represent the interests of the DCLEP communities at an Eyre Peninsula and State Level.
G14	Actively engage in regional collaboration initiatives in conjunction with other Local Government entities for the betterment of our region.	Council has actively sought out regional collaboration initiatives	Council has participated or explored a range of regional activities including Regional Roadside Vegetation Management Plan, Port Lincoln & Southern Eyre Peninsula Regional Tourism Plan, RDAEP tourism initiatives, Regional Health Plans, Coastal Access Strategy, and local shared services.	Achieved	Continue to pursue opportunities as they arise. Participate in Joint Council meetings.

STRATEGIC ACTIONS		Measure / Comment	2019/20 Achievements / comment	Status	2020/21 Projections – NB – subject to identified priorities in new strategic plan
G15	Maintain effective working relationships with State & Federal Governments and agencies.	As opportunities arise advocate on behalf of our Council area	<p>Council has worked closely with DPTI relating to the new State Government Planning System. Council has worked with RDAEP on a number of projects throughout the year. Council engages with NRM and other agencies as required, such as in regard to the LIDAR project and the Cummins / Wanilla Basin Plan.</p> <p>Council has been involved in meetings related to new export ports, and has been represented on the Peninsula Ports working committee.</p> <p>Council reports in relation to proposals for oil exploration in the Great Australian Bight.</p>	Achieved	Continue to pursue opportunities as they arise.

STATUTORY

The Council operates within a highly legislated and regulated environment that both influences and dictates its administrative functions and a range of services provided to the community.

Council will at all times discharge its statutory responsibilities to aid the safety of the community in a fair and courteous manner while enforcing the activities vested in the Council as outlined by the relevant legislation.

STRATEGIC ACTIONS		Measure / Comment	2019/20 Achievements / comment	Status	2020/21 Projections – NB – subject to identified priorities in new strategic plan
S1	Maintain the current level of dog control and enforcement services in accordance with the Animal Management Plan.	Manage animal compliance in line with Councils Animal Management Plan	General Inspector engaged and conducting activities in line with legislative requirements.	Achieved	Continued engagement of General Inspector
S2	Review the Council's Animal Management Plan in 2017.	Review conducted when planned	Animal management plan was not reviewed due to competing priorities.	Not Achieved	Review the Animal Management plan
S3	Undertake a Master Plan review of Cummins and Coffin Bay Townships between 2016/17 and 2018/19.	Planning and budget provision has been considered and where appropriate, action commenced.	No budget allocation provided	N/A	Masterplan to be developed for Coffin Bay
S4	Undertake a Section 30 review in line with requirements of the Development Act 1993, to ensure that the area is developed in an orderly and economically sustainable fashion.	Section 30 review undertaken	Due to new planning legislation a section 30 review is not considered to be required.	N/A	Not considered to be required
S5	Undertake Development Plan Amendments where a Section 30 review has identified the need for the rezoning of land.	DPA amendments are undertaken where identified	Continue to review status of Development Plan Amendments based on new legislation and approach of the State Government.	N/A	Consider Code Amendments as considered necessary.
S6	Assess the opportunity for the employment of specialist planning and development staff to support Councils across the region.	In conjunction with the CoPL and DCTB Councils continue to work towards a streamlining of development practices.	The following development related shared staff arrangements are in place: - <ul style="list-style-type: none"> City of Port Lincoln Building Rules Assessment Officer contracted for 6 hours per week – followed unsuccessful recruitment for a new joint officer between CoPL and DCLEP. 	Achieved	Continue shared services arrangements with neighbouring Councils.

STRATEGIC ACTIONS		Measure / Comment	2019/20 Achievements / comment	Status	2020/21 Projections – NB – subject to identified priorities in new strategic plan
			<ul style="list-style-type: none"> DC Tumby Bay Environmental Health Officer provides services on an adhoc basis. Approach was made to Eyre Peninsula Councils for the appointment of a joint Planning Officer as part of e-Planning implementation – due to timing and uncertainty of time requirements under the new system the joint approach was not pursued. 		
S7	Participate in the development and implementation of Bushfire Management Area Plans for our district and region.	Provide active provision of comment and input in Regional and State plans where opportunities arise.	Input provided to the BMAP process.	Achieved	Provide annual input into Lower Eyre Peninsula Bushfire Management Area Plan.
S8	Implement recommendations of the Bushfire Management Area Plan by inclusion in Council annual budgets	Implement the works program associated with the LEP BMAP.	Work undertaken in line with allocated budgets.	Achieved	Identified works are undertaken in line with Council budget
S9	Support CFS Community Education initiatives which inform and assist landholders to be prepared for bushfires and to build community resilience.	Share information on Council's website, newsletters, facebook page as available.	Information regarding forums, training opportunities and preparedness information shared on Council media.	Achieved	Continue to share current Information available on Council's website and information shared on facebook and other media.
S10	Consider opportunities for retro-fitting road linkages to improve fire access / egress in township and rural living areas	Consider opportunities to retrofit roads in rural living area within budget constraints and subject to landowner willingness to discuss options.	Fencing completed	In progress	Fire Access track to be constructed in 2020/21
S11	Activate the Local Bushfire Prevention Committee to gain local knowledge and expertise from local CFS representatives	Reform the DCLEP Bushfire Prevention Committee	No action was undertaken due to competing priorities	Not Achieved	Consider the need for the committee, given that the previous call for expressions of interest from the community to be on this committee received insufficient interest to create a committee.
S12	Undertake Food Act inspections as required by legislation.	Food Premise annual inspections are undertaken	Food Premise annual inspections were undertaken	Achieved	Food Premise annual inspections will be undertaken

STRATEGIC ACTIONS		Measure / Comment	2019/20 Achievements / comment	Status	2020/21 Projections – NB – subject to identified priorities in new strategic plan
S13	Undertake an annual review of Council's Environmental Health resourcing arrangements to ensure they meet the needs of the Council.	Review Environmental Health Officer operations within DCLEP with consideration of shared service opportunities	Shared service MOU agreement in place with DCTB.	Achieved	Consider opportunities for EHO's in conjunction with EP Councils.

SUBSIDIARIES

EYRE PENINSULA LOCAL GOVERNMENT ASSOCIATION

Council also continues to participate in the Eyre Peninsula Local Government Association in conjunction with other Eyre Peninsula Councils. This Association is constituted as a Regional Subsidiary pursuant to Section 43 of the Local Government Act.

A copy of the Eyre Peninsula Local Government Association Annual Report and audited financial statements for 2019/20 have been included in this report as **Appendix "C"**.

APPENDIX A – POLICY DOCUMENTS

POLICY NUMBER	TITLE	LAST REVIEW	NEXT REVIEW
1 - Animal Management			
ANI-POL-01	Poultry in Townships	Jun-19	Jun-22
ANI-POL-02	Horses on Residential Allotments	Jun-19	Jun-22
ANI-POL-03	Keeping of Bees	Jun-19	Jun-22
ANI-POL-04	Keeping of Dogs and Cats	Jun-19	Jun-20
2 - Community Relations			
CR-POL-01	Media	Apr-19	Mar-21
CR-POL-02	Public Consultation	Aug-19	Mar-22
CR-POL-03	Community Engagement Strategy	Apr-19	Mar-21
CR-POL-04	Requests for Services	Apr-19	Mar-22
CR-POL-05	Compliments and Complaints	Apr-19	Mar-22
CR-POL-06	Australia Day Awards	Apr-19	Apr-20
CR-POL-07	Mobile Food Vendor Locations	Jun-19	Jun-22
3 - Development Control			
DEV-POL-01	Height of Fences	Jun-19	Jun-22
DEV-POL-02	Land Division Applications	Jun-19	Jun-22
DEV-POL-03	Building Inspection	Jun-19	Jun-22
DEV-POL-04	Habitation of sheds, garages & other outbuildings	Jun-19	Jun-22
DEV-POL-05	Moveable Signs	Mar-20	Jun-22
DEV-POL-06	Trade Waste	May-20	Jun-22
4 - Equipment Plant, Fleet and Stores			
EPS-POL-01	Private Works Hire	Aug-19	Aug-22
5 - Financial Management			
FIN-SCH-01	Schedule of Fees and Charges	Aug-20	Jul-21
FIN-POL-01	Prudential Management	Feb-20	Aug-22
FIN-POL-02	Loans to Community Organisations & Clubs	Jul-19	Jul-22
FIN-POL-03	Treasury Management	Jul-19	Jul-22
FIN-POL-04	CWMS Hardship	Jul-19	Jul-22
FIN-POL-05	Refund of Dog Registration	Jul-19	Jul-20
FIN-POL-07	Disposal of Land & Assets	Feb-20	Aug-22
FIN-POL-08	Internal Controls	Jul-19	Jul-21
FIN-POL-09	Procurement	Aug-20	Jun-21
FIN-POL-10	Small sponsorship and donations	Jul-19	Jul-22
FIN-POL-11	Financial Hardship	Apr-20	Aug-22
6 - Governance			
GOV-POL-01	Gifts, Benefits & Hospitality	Feb-19	Feb-23
GOV-POL-02	Council Meeting Agenda	Nov-18	Nov-22
GOV-POL-03	Supplementary Elections	Feb-19	Feb-23
GOV-POL-04	Council Members Allowances & Benefits	Nov-18	Nov-22
GOV-POL-05	Council Induction	Feb-19	Feb-23
GOV-POL-06	Council Member Access to Information	Feb-19	Feb-23
GOV-POL-07	Order Making	Apr-15	Apr-19
GOV-POL-08	Public Interest Disclosure	Jun-19	Jun-22
GOV-POL-09	Fraud & Corruption Prevention	Feb-19	Feb-23
GOV-POL-10	Caretaker Period	Jul-18	Jun-22
GOV-POL-11	Internal Review of Council Decisions	Mar-19	Mar-23
GOV-POL-12	Training – Elected Members	Feb-19	Feb-23
GOV-POL-13	Informal Gatherings	Apr-20	Mar-23
GOV-POL-14	Petitions	Mar-19	Mar-23

APPENDIX A – POLICY DOCUMENTS

POLICY NUMBER	TITLE	LAST REVIEW	NEXT REVIEW
7 - Human Resources			
HR-POL-01	Volunteer Policy	May-19	May-22
HR-POL-02	Equal Opportunity	May-19	May-22
HR-POL-03	Smoke Free Workplace	May-19	May-22
8 - Information Management			
IT-POL-01	Records Management	Apr-19	Mar-21
9 - Infrastructure			
INF-POL-01	Electricity Mains Under Road Reserves	May-19	May-22
INF-POL-02	Permits to Use a Public Road for Business Purposes	May-19	May-22
INF-POL-03	Verge Development	May-19	May-22
INF-POL-04	Property Identification	May-19	May-22
INF-POL-05	Vegetation Management - Unsealed Rural Roads	May-19	May-22
INF-POL-07	Public Lighting modifications	Jan-19	Jan-22
INF-POL-08	Rural School Bus Stops	Feb-19	May-23
10 - Legal Provisions			
LP-POL-01	Mayor / Chairperson seeking legal advice	Apr-19	Mar-21
11 - Property Management			
PRM-POL-01	Hire of Council Chambers	Aug-19	Aug-22
PRM-POL-02	Camping	Aug-19	Aug-22
PRM-POL-03	Cummins Homes – Tenancy	Aug-19	Aug-22
PRM-POL-04	Council Property Maintenance	Aug-19	Aug-22
PRM-POL-05	Community Bus Transport Scheme	Aug-19	Aug-22
PRM-POL-06	Rubble Pits & Compensation	Aug-19	Aug-22
PRM-POL-07	Cemeteries & Memorials	Feb-20	Aug-22
12 - Social, Cultural and Community Services			
CS-POL-01	Involvement in emergency response operations (CFS)	Aug-19	Aug-21
13 - Traffic Management			
TM-POL-01	Portable Stock Signs	May-19	May-22
14 - Work Health and Safety			
WHS-POL-01	WHS & Return to Work	Mar-19	Sep-21
WHS-POL-02	WHS Contractor Management	Dec-18	Sep-20
WHS-POL-03	Administration of WHSMS	Mar-19	Sep-21
WHS-POL-04	Communication and Consultation	Mar-19	Sep-21
WHS-POL-05	Emergency Management	Mar-19	Sep-21
WHS-POL-06	Hazard Management	Mar-19	Sep-21
WHS-POL-07	Hazardous Work	Mar-19	Sep-21
15 - Codes			
GOV-COD-01	Code of Conduct for Employees	Feb-19	Feb-21
GOV-COD-02	Code of Conduct for Elected Members	Nov-19	Feb-23
GOV-COD-03	Code of Practice - Public Access to Council Meetings & Associated documents	Apr-20	Mar-23
GOV-COD-04	Code of Practice - Procedures at Meetings	Apr-20	Mar-23
1. CHARTERS			
CWMS Customer Charter			
Customer Service Charter			
2. TERMS OF REFERENCE			
Council Assessment Panel			
Audit Committee			
Cummins Homes Committee			
Staff Committee			
WHS Committee			

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DISTRICT COUNCIL OF LOWER EYRE PENINSULA

GENERAL PURPOSE FINANCIAL REPORTS

FOR THE YEAR ENDED 30 JUNE 2020

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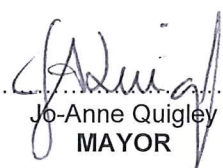
DISTRICT COUNCIL OF LOWER EYRE PENINSULA
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020

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 2020 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.


.....
RODNEY W PEARSON
CHIEF EXECUTIVE OFFICER


.....
Jo-Anne Quigley
MAYOR

Date: 20/10/2020

DISTRICT COUNCIL OF LOWER EYRE PENINSULA
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2020

	Notes	2020 \$	2019 \$
INCOME			
Rates	2	7,736,923	7,435,607
Statutory charges	2	155,900	146,187
User charges	2	1,894,830	2,323,966
Grants, subsidies and contributions	2	1,417,601	1,896,934
Investment income	2	91,680	132,039
Reimbursements	2	91,695	122,600
Other income	2	14,442	55,879
Total Income		11,403,071	12,113,212
EXPENSES			
Employee costs	3	3,075,381	2,802,725
Materials, contracts & other expenses	3	4,389,843	4,357,040
Depreciation, amortisation & impairment	3	3,453,996	3,476,292
Finance costs	3	238,576	293,178
Total Expenses		11,157,796	10,929,235
OPERATING SURPLUS / (DEFICIT)		245,275	1,183,977
Asset disposal & fair value adjustments	4	(1,092,652)	(20,080)
Amounts received specifically for new or upgraded assets	2	402,525	142,500
Physical resources received free of charge	2	194,574	-
NET SURPLUS / (DEFICIT) (transferred to Equity Statement)		(250,278)	1,306,397
Other Comprehensive Income			
Changes in revaluation surplus - infrastructure, property, plant & equipment	9	(1,809,459)	(254,600)
Total Other Comprehensive Income		(1,809,459)	(254,600)
TOTAL COMPREHENSIVE INCOME		(2,059,737)	1,051,797

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

DISTRICT COUNCIL OF LOWER EYRE PENINSULA
STATEMENT OF FINANCIAL POSITION
FOR THE YEAR ENDED 30 JUNE 2020

		2020	2019
ASSETS	Notes	\$	\$
Current Assets			
Cash and cash equivalents	5	7,895,584	4,706,798
Trade & other receivables	5	762,598	936,787
Inventories	5	443,838	226,904
Total Current Assets		9,102,020	5,870,489
Non-current Assets			
Financial assets	6	32,000	57,000
Infrastructure, property, plant & equipment	7	91,560,261	94,512,560
Other non-current assets	6	330,505	436,031
Total Non-current Assets		91,922,766	95,005,591
Total Assets		101,024,786	100,876,080
LIABILITIES			
Current Liabilities			
Trade & other payables	8	2,614,555	700,029
Borrowings	8	1,062,800	931,336
Provisions	8	953,734	854,963
Total Current Liabilities		4,631,089	2,486,328
Non-current Liabilities			
Borrowings	8	5,768,260	5,684,061
Provisions	8	55,003	75,520
Total Non-current Liabilities		5,823,263	5,759,581
Total Liabilities		10,454,352	8,245,909
NET ASSETS		90,570,434	92,630,171
EQUITY			
Accumulated Surplus		37,219,779	36,733,984
Asset Revaluation Reserves	9	53,466,127	55,618,396
Other Reserves	9	(115,472)	277,791
TOTAL EQUITY		90,570,434	92,630,171

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

DISTRICT COUNCIL OF LOWER EYRE PENINSULA
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2020

		Acc'd Surplus	Asset Rev'n Reserve	Other Reserves	TOTAL EQUITY
2020	Notes	\$	\$	\$	\$
Balance at end of previous reporting period		36,733,984	55,618,396	277,791	92,630,171
Restated opening balance		36,733,984	55,618,396	277,791	92,630,171
Net Surplus / (Deficit) for Year		(250,278)			(250,278)
Other Comprehensive Income					
Gain on revaluation of infrastructure, property, plant & equipment			(1,809,459)		(1,809,459)
Transfer to accumulated surplus on sale of Machinery		342,810	(342,810)		-
Transfers between reserves		393,263		(393,263)	-
Balance at end of period	9	37,219,779	53,466,127	(115,472)	90,570,434

		Acc'd Surplus	Asset Rev'n Reserve	Other Reserves	TOTAL EQUITY
2019	Notes	\$	\$	\$	\$
Balance at end of previous reporting period		35,229,879	55,872,996	475,499	91,578,374
Restated opening balance		35,229,879	55,872,996	475,499	91,578,374
Net Surplus / (Deficit) for Year		1,306,397			1,306,397
Other Comprehensive Income					
Changes in revaluation surplus - infrastructure, property, plant & equipment			(254,600)		(254,600)
Transfers between reserves		197,708		(197,708)	-
Balance at end of period	9	36,733,984	55,618,396	277,791	92,630,171

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

DISTRICT COUNCIL OF LOWER EYRE PENINSULA
STATEMENT OF CASHFLOWS
FOR THE YEAR ENDED 30 JUNE 2020

		2020	2019
CASH FLOWS FROM OPERATING ACTIVITIES	Notes	\$	\$
<i>Receipts:</i>			
Rates - general & other		7,723,565	7,409,289
Fees & other charges		155,900	146,187
User charges		2,053,697	2,291,220
Investment receipts		93,162	138,920
Grants utilised for operating purposes		3,269,728	1,896,549
Reimbursements		91,819	107,034
Other revenues		10,423	140,065
<i>Payments:</i>			
Employee costs		(2,986,487)	(2,742,286)
Materials, contracts & other expenses		(4,539,771)	(4,823,693)
Finance payments		(256,689)	(287,493)
Net Cash provided by (or used in) Operating Activities	11	5,615,347	4,275,792
 CASH FLOWS FROM INVESTING ACTIVITIES			
<i>Receipts:</i>			
Amounts specifically for new or upgraded assets		402,525	142,500
Sale of replaced assets		53,255	208,271
Repayments of loans by community groups		58,959	25,763
<i>Payments:</i>			
Expenditure on renewal/replacement of assets		(2,038,016)	(1,936,735)
Expenditure on new/upgraded assets		(1,118,947)	(1,881,730)
Loans made to community groups		-	(80,000)
Net Cash provided by (or used in) Investing Activities		(2,642,224)	(3,521,931)
 CASH FLOWS FROM FINANCING ACTIVITIES			
<i>Receipts:</i>			
Proceeds from borrowings		1,179,000	462,000
<i>Payments:</i>			
Repayments of borrowings		(963,337)	(918,435)
Net Cash provided by (or used in) Financing Activities		215,663	(456,435)
Net Increase (Decrease) in cash held		3,188,786	297,426
 Cash & cash equivalents at beginning of period	11	4,706,798	4,409,372
Cash & cash equivalents at end of period	11	7,895,584	4,706,798

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

DISTRICT COUNCIL OF LOWER EYRE PENINSULA

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2020

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES

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

1 Basis of Preparation

1.1 Compliance with Australian Accounting Standards

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

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

1.2 Historical Cost Convention

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

1.3 Critical Accounting Estimates

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

1.4 Rounding

All amounts in the financial statements have been rounded to the nearest dollar (\$).

2 The Local Government Reporting Entity

The District Council of Lower Eyre Peninsula is incorporated under the SA Local Government Act 1999 and has its principal place of business at 32 Railway Terrace, Cummins SA 5631. 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

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

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

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

DISTRICT COUNCIL OF LOWER EYRE PENINSULA

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2020

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

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

	Cash Payment Received	Annual Allocation	Difference	
2017-18	\$ 1,123,195	\$ 1,083,416	+	\$ 39,779
2018-19	\$ 1,543,931	\$ 1,109,569	+	\$ 434,362
2019-20	\$ 931,035	\$ 917,664	+	\$ 13,371

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

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

3.1 Construction Contracts

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

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.

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

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

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

5 Inventories

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

DISTRICT COUNCIL OF LOWER EYRE PENINSULA
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

6 Infrastructure, Property, Plant & Equipment

6.1 Land under roads

Council has elected not to recognise land under roads acquired prior to 1 July 2008 as an asset in accordance with AASB 1051 Land under Roads. Land under roads acquired after 30 June 2008 has not been recognised as in the opinion of Council it is not possible to reliably attribute a fair value, and further that such value if determined would be immaterial.

6.2 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.

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

6.3 Materiality

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

6.4 Subsequent Recognition

All material asset classes are revalued on a regular basis such that the carrying values are not materially different from fair value. For infrastructure and other asset classes where no active market exists, fair value is determined to be the current replacement cost of an asset less, where applicable, accumulated depreciation calculated on the basis of such cost to reflect the already consumed or expired future economic benefits of the asset. Further detail of existing valuations, methods and valuers are provided at Note 7.

6.5 Depreciation of Non-Current Assets

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

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

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

6.6 Impairment

Assets that have an indefinite useful life are not subject to depreciation and are reviewed annually for impairment. Assets carried at fair value 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 assessed for impairment.

DISTRICT COUNCIL OF LOWER EYRE PENINSULA
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

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 outflows 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.

6.7 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 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

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

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 on costs) measured in accordance with AASB 119.

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

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 Local Government 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.

DISTRICT COUNCIL OF LOWER EYRE PENINSULA
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

10 Leases

Accounting policy applicable to 30 June 2019:

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

In respect of finance leases, where Council substantially carries the entire risks incident to ownership, the leased items are initially recognised as assets and liabilities equal in amount to the present value of the minimum lease payments. The assets are disclosed within the appropriate asset class and are amortised to expense over the period during which the Council is expected to benefit from the use of the leased assets. Lease payments are allocated between interest expense and reduction of the lease liability, according to the interest rate implicit in the lease.

In respect of operating leases, where the lessor substantially retains all of the risks and benefits incident to ownership of the leased items, lease payments are charged to expense over the lease term.

Accounting policy applicable from 01 July 2019:

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

Council as a lessee

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

i) Right-of-use assets

The Council recognises right-of-use assets at the commencement date of the lease. Right-of-use assets are measured at cost, less any accumulated depreciation and impairment losses, and adjusted for any remeasurement of lease liabilities. The cost of right-of-use assets includes the amount of lease liabilities recognised, initial direct costs incurred, lease payments made at or before the commencement date less any lease incentives received and the estimate of costs to be incurred to restore the leased asset. Right-of-use assets are depreciated on a straight-line basis over the shorter of the lease term and the estimated useful lives of the assets, as follows:

- Plant and equipment 2 to 10 years
- Computers 2 to 5 years

The right-of-use assets are also subject to impairment. Refer to the accounting policies in section(s) Impairment of non-financial assets.

ii) Lease liabilities

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

11 GST Implications

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

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

DISTRICT COUNCIL OF LOWER EYRE PENINSULA

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2020

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

12 New and amended standards and interpretations

Adoption of AASB 15 Revenue from Contracts with Customers and AASB 1058 Income of Not-for-Profit Entities:

The Council applied AASB 15 and AASB 1058, for the first time from 1 July 2019. AASB 1058 clarifies and simplifies the income recognition requirements that apply to not-for-profit (NFP) entities, in conjunction with AASB 15. These Standards supersede the NFP income recognition requirements previously in AASB 1004 Contributions (with the exception of certain matters relating to public sector NFP entities) as well as current revenue recognition guidance including AASB 118 Revenue, AASB 111 Construction Contracts and the related Interpretations. The timing of income recognition depends on whether such a transaction gives rise to a liability or other performance obligation (a promise to transfer a good or service). Details of the accounting policy adopted for these standards can be found in section 10 of this note. The Council has elected to adopt the modified retrospective method on transition to the new standards with an initial application date of 1 July 2019. The cumulative effect of initially applying AASB 15 and AASB 1058 is recognised at the date of initial application as an adjustment to the opening balance of Accumulated Surplus. Therefore, the comparative information was not restated and continues to be reported under AASB 111, AASB 118, AASB 1004 and related Interpretations.

The Council has determined the impact of the new standards will mainly impact the timing of revenue recognition in relation to special purpose grants. These grants are provided to the Council to construct or acquire an asset to be controlled by the Council. They are accounted for under AASB 1058 and as such, amounts received in relation to these grants are recorded as a liability "Amounts in Advance" and recorded in revenue as the asset is constructed.

The impact of adopting the new standards as at 1 July 2019 was an increase to liabilities of \$1,857,600 and a decrease to Accumulated Surplus of \$1,857,600.

The first column shows amounts prepared under AASB 15 and AASB 1058 and the second column shows what the amounts would have been had AASB 15 and AASB 1058 not been adopted:

Set out below are the amounts by which each financial statement line item is affected as at and for the year ended 30 June 2020 as a result of the adoption of AASB 15 and AASB 1058.

	Amounts prepared under:	
	AASB 15/1058 (\$)	Previous AAS (\$)
Grants, subsidies and contributions	1,820,126	3,677,726
Operating Surplus / (Deficit)	245,275	252,775
Amounts received specifically for new or upgraded assets	402,525	2,252,625
Accumulated Surplus	35,804,469	37,662,069

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 low-value assets - 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."

DISTRICT COUNCIL OF LOWER EYRE PENINSULA
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020

NOTE 2 - INCOME

	Notes	2020 \$	2019 \$
RATES REVENUES			
<u>General Rates</u>		6,631,450	6,356,726
Less: Mandatory rebates		(23,057)	(22,309)
Less: Discretionary rebates, remissions & write offs		(51,663)	(49,802)
		6,556,730	6,284,615
<u>Other Rates</u> (including service charges)			
Natural Resource Management levy		352,978	341,409
Community wastewater management systems		788,875	772,105
		1,141,853	1,113,514
<u>Other Charges</u>			
Penalties for late payment		38,340	37,478
		38,340	37,478
		7,736,923	7,435,607
STATUTORY CHARGES			
Development Act fees		38,002	29,261
Town planning fees		56,658	57,704
Health & Septic Tank Inspection fees		9,321	11,502
Animal registration fees & fines		38,458	35,858
Parking fines / expiation fees		610	-
Other licences, fees, & fines		12,851	11,862
		155,900	146,187
USER CHARGES			
Cemetery Fees		19,884	10,880
Passenger Levy		1,204,080	1,568,361
Landing Fees		63,376	67,022
Waste Transfer Station Fees		49,381	47,753
Additional Bin Charges		38,734	39,502
Property Rental		388,029	421,140
Parking fees		115,294	129,215
Sundry		16,052	40,093
		1,894,830	2,323,966

DISTRICT COUNCIL OF LOWER EYRE PENINSULA
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020

NOTE 2 - INCOME (continued)

		2020	2019
INVESTMENT INCOME	Notes	\$	\$
Interest on investments:			
Local Government Finance Authority		61,179	81,164
Banks & other		28,914	48,158
Loans to community groups		1,587	2,717
		<u>91,680</u>	<u>132,039</u>
REIMBURSEMENTS			
- for private works		13,003	6,349
- other		78,692	116,251
		<u>91,695</u>	<u>122,600</u>
OTHER INCOME			
Sundry		14,442	55,879
		<u>14,442</u>	<u>55,879</u>
GRANTS, SUBSIDIES, CONTRIBUTIONS			
Amounts received specifically for new or upgraded assets		402,525	142,500
Other grants, subsidies and contributions			
Untied - Financial Assistance Grant		931,035	1,543,931
Roads to Recovery		426,200	291,668
Employee Schemes		1,500	-
Health		3,815	3,649
Library & Communications		3,076	2,199
Sundry		51,975	55,487
		<u>1,417,601</u>	<u>1,896,934</u>
		<u>1,820,126</u>	<u>2,039,434</u>
<i>The functions to which these grants relate are shown in Note 12.</i>			
Sources of grants			
Commonwealth government		642,900	327,559
State government		1,147,817	1,679,849
Other		29,409	32,026
		<u>1,820,126</u>	<u>2,039,434</u>

DISTRICT COUNCIL OF LOWER EYRE PENINSULA

Notes to and forming part of the Financial Statements

FOR THE YEAR ENDED 30 JUNE 2020

NOTE 2 - INCOME (continued)

		2020	2019
<i>Individually Significant Item</i>	<i>Notes</i>	<i>\$</i>	<i>\$</i>
<i>Insert Description</i>		-	-
Conditions over grants & contributions			
<i>Grants and contributions which were obtained on the condition that they be expended for specified purposes or in a future period, but which are not yet expended in accordance with those conditions, are as follows:</i>			
<i>Unexpended at the close of the previous reporting period</i>		-	61,786
<i>Less: expended during the current period from revenues recognised in previous reporting periods:</i>			
<i>Foreshore Protection (Recreational Fishing Program)</i>		-	(49,686)
<i>Health (Engage Ageing Residents Program)</i>		-	(12,100)
<i>Subtotal</i>		-	(61,786)
<i>Plus: amounts recognised as revenues in this reporting period but not yet expended in accordance with the conditions</i>			
<i>Coffin Bay Stormwater Management Plan</i>		7,500	-
<i>Special Local Roads Program</i>		777,600	-
<i>Regional Airports Screening Infrastructure</i>		1,072,500	-
<i>Subtotal</i>		1,857,600	-
<i>Unexpended at the close of this reporting period</i>		1,857,600	-
<i>Net increase / (decrease) in assets subject to conditions in the current reporting period</i>		1,857,600	(61,786)
PHYSICAL RESOURCES RECEIVED FREE OF CHARGE			
CWMS Infrastructure		194,574	-
TOTAL PHYSICAL RESOURCES RECEIVED		194,574	-

DISTRICT COUNCIL OF LOWER EYRE PENINSULA
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020

NOTE 3 - EXPENSE

	Notes	2020 \$	2019 \$
EMPLOYEE COSTS			
Salaries and Wages		2,753,040	2,467,940
Employee leave expense		419,950	429,486
Superannuation - defined contribution plan contributions	18	270,645	244,833
Superannuation - defined benefit plan contributions	18	33,198	35,389
Workers' Compensation Insurance		76,639	69,212
Less: Capitalised and distributed costs		(478,091)	(444,135)
Total Operating Employee Costs		3,075,381	2,802,725
 Total Number of Employees		 42	 42
<i>(Full time equivalent at end of reporting period)</i>			
MATERIALS, CONTRACTS & OTHER EXPENSES			
<u>Prescribed Expenses</u>			
Auditor's Remuneration			
- Auditing the financial reports		19,645	22,499
Bad and Doubtful Debts		385	1,425
Elected members' expenses		120,852	139,181
Election expenses		14,851	-
Subtotal - Prescribed Expenses		155,733	163,105
<u>Other Materials, Contracts & Expenses</u>			
Contractors		1,929,439	1,718,450
Consultants		218,944	266,989
Energy		234,520	280,538
Fuels / Lubricants		199,750	180,966
Bank Charges		24,060	22,819
Water		67,833	60,154
Insurance		297,256	279,248
Contributions		188,780	179,131
Advertising		26,851	39,286
Telecommunications		49,558	42,653
Minor Furniture & Equipment		82,978	66,920
Levies paid to government - NRM levy		353,801	341,459
Parts, accessories & consumables		430,098	447,521
Sundry		414,047	508,710
Less: Capitalised and Distributed Costs		(283,805)	(240,909)
Subtotal - Other Materials, Contracts & Expenses		4,234,110	4,193,935
		4,389,843	4,357,040

DISTRICT COUNCIL OF LOWER EYRE PENINSULA
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020

NOTE 3 - EXPENSE (continued)

	2020	2019
Notes	\$	\$
DEPRECIATION, AMORTISATION & IMPAIRMENT		
Depreciation		
Land		
Buildings & Other Structures	627,170	636,280
Infrastructure		
- CWMS Scheme	234,352	233,424
- Recreation & Culture	6,960	6,496
- Sealed Roads	759,124	792,589
- Formed & Surfaced Roads	881,508	897,116
- Port Lincoln Airport	316,838	267,706
- Aerodromes	11,316	11,293
- Boat Ramps	45,086	45,975
- Footpaths	27,910	26,575
- Stormwater	56,431	55,399
- Economic Affairs	11,503	11,503
- Bridges	5,143	5,133
- Foreshore	7,463	7,190
Plant & Equipment	127,756	128,274
Furniture & Fittings	6,845	4,056
Machinery	342,422	356,631
	3,467,827	3,485,640
Less: Capitalised and distributed costs	(13,831)	(9,348)
	3,453,996	3,476,292
FINANCE COSTS		
Interest on Loans	238,576	293,178
	238,576	293,178

DISTRICT COUNCIL OF LOWER EYRE PENINSULA
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020

NOTE 4 - ASSET DISPOSALS AND FAIR VALUE ADJUSTMENTS

	2020	2019
Notes	\$	\$
INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT		
<i>Assets renewed or directly replaced</i>		
Proceeds from disposal	53,255	208,271
Less: Carrying amount of assets sold	1,145,907	228,351
Gain (Loss) on disposal	<u>(1,092,652)</u>	<u>(20,080)</u>
 NET GAIN (LOSS) ON DISPOSAL OR REVALUATION OF ASSETS	 <u>(1,092,652)</u>	 <u>(20,080)</u>

DISTRICT COUNCIL OF LOWER EYRE PENINSULA
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020

NOTE 5 - CURRENT ASSETS

		2020	2019
CASH & EQUIVALENT ASSETS	Notes	\$	\$
Cash on Hand and at Bank		340,270	149,210
Deposits at Call		3,055,314	1,757,588
Short Term Deposits & Bills, etc		4,500,000	2,800,000
		<u>7,895,584</u>	<u>4,706,798</u>
TRADE & OTHER RECEIVABLES			
Rates - General & Other		401,613	388,320
Rates postponed for State Seniors		2,008	1,943
Accrued Revenues		44,034	248,168
Debtors - general		210,113	167,990
GST Recoupment		92,649	79,276
Prepayments		2,181	7,131
Loans to community organisations		15,000	48,959
Total		<u>767,598</u>	<u>941,787</u>
Less: Allowance for Doubtful Debts		<u>5,000</u>	<u>5,000</u>
		<u>762,598</u>	<u>936,787</u>
INVENTORIES			
Stores & Materials		443,838	226,904
		<u>443,838</u>	<u>226,904</u>

DISTRICT COUNCIL OF LOWER EYRE PENINSULA
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020

NOTE 6 - NON-CURRENT ASSETS

		2020	2019
FINANCIAL ASSETS	Notes	\$	\$
Receivables			
Loans to community organisations		<u>32,000</u>	<u>57,000</u>
TOTAL FINANCIAL ASSETS		<u>32,000</u>	<u>57,000</u>
 OTHER NON-CURRENT ASSETS			
Capital Works-in-Progress		<u>330,505</u>	<u>436,031</u>
		<u>330,505</u>	<u>436,031</u>

DISTRICT COUNCIL OF LOWER EYRE PENINSULA
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020

NOTE 7 - INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT (IPP&E)

	Fair Value Level	2019 \$'000				2020 \$'000			
		Fair Value	Cost	Acc' Dep'n	Carrying Amount	Fair Value	Cost	Acc' Dep'n	Carrying Amount
Land	2	13,320,400	-	-	13,320,400	13,320,400	-	-	13,320,400
Buildings & Other Structures	2	26,284,786	435,402	(11,451,966)	15,268,222	26,036,826	901,358	(11,938,982)	14,999,202
Infrastructure									
- CWMS Scheme	3	15,865,818	67,522	(5,165,600)	10,767,740	15,747,079	591,627	(5,338,546)	11,000,160
- Recreation & Culture	3	1,384,386	40,010	(180,713)	1,243,683	1,384,387	95,475	(187,674)	1,292,188
- Sealed Roads	3	37,981,258	7,251,843	(19,936,947)	25,296,154	37,297,400	7,765,092	(20,187,197)	24,875,295
- Formed & Surfaced Roads	3	23,799,997	1,572,620	(17,389,536)	7,983,081	23,443,878	2,484,819	(17,945,152)	7,983,545
- Port Lincoln Airport	3	17,196,717	916,415	(5,565,598)	12,547,534	15,141,318	1,432,615	(6,160,426)	10,413,507
- Aerodromes	3	371,856	-	(187,058)	184,798	371,856	-	(198,374)	173,482
- Boat Ramps	3	1,429,737	-	(787,896)	641,841	1,458,545	-	(832,983)	625,562
- Footpaths	3	860,295	256,900	(420,637)	696,558	860,295	256,900	(448,547)	668,648
- Stormwater	3	2,924,330	165,854	(1,271,484)	1,818,700	2,924,331	173,507	(1,327,916)	1,769,922
- Economic Affairs	3	331,948	99,469	(236,537)	194,880	331,948	99,469	(248,040)	183,377
- Bridges	3	385,000	-	(297,733)	87,267	385,000	-	(302,876)	82,124
- Foreshore	3	395,501	49,195	(81,633)	363,063	395,502	49,195	(89,097)	355,600
- Sanitation & Garbage	3	-	353,796	-	353,796	-	353,796	-	353,796
Plant & Equipment		-	1,473,795	(879,399)	594,396	-	1,427,606	(858,974)	568,632
Furniture & Fittings		-	37,647	(13,804)	23,843	-	37,646	(20,648)	16,998
Machinery		719,000	4,032,057	(1,624,453)	3,126,604	719,000	3,931,817	(1,772,994)	2,877,823
Total IPP&E		143,251,029	16,752,525	(65,490,994)	94,512,560	139,817,765	19,600,922	(67,858,426)	91,560,261
Comparatives		143,651,830	13,631,492	(62,324,118)	94,959,204	143,251,029	16,752,525	(65,490,994)	94,512,560

This Note continues on the following pages.

DISTRICT COUNCIL OF LOWER EYRE PENINSULA
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020

NOTE 7 - INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT (IPP&E)

	2019	CARRYING AMOUNT MOVEMENTS DURING YEAR						2020
	\$	\$						\$
	Carrying Amount	Additions		Disposals	Dep'n	Adjustments	Net Reval'n	Carrying Amount
		New / Upgrade	Renewals					
Land	13,320,400	-	-	-	-	-	-	13,320,400
Buildings & Other Structures	15,268,222	118,231	347,725	(107,806)	(627,170)	-	-	14,999,202
Infrastructure	-	-	-	-	-	-	-	-
- CWMS Scheme	10,767,740	194,574	524,105	(246,022)	(234,352)	(5,885)	-	11,000,160
- Recreation & Culture	1,243,683	55,465	-	-	(6,960)	-	-	1,292,188
- Sealed Roads	25,296,154	103,678	409,571	(174,984)	(759,124)	-	-	24,875,295
- Formed & Surfaced Roads	7,983,081	-	912,199	(30,227)	(881,508)	-	-	7,983,545
- Port Lincoln Airport	12,547,534	516,200	-	(529,815)	(316,838)	(1,803,574)	-	10,413,507
- Aerodromes	184,798	-	-	-	(11,316)	-	-	173,482
- Boat Ramps	641,841	28,807	-	-	(45,086)	-	-	625,562
- Footpaths	696,558	-	-	-	(27,910)	-	-	668,648
- Stormwater	1,818,700	-	7,653	-	(56,431)	-	-	1,769,922
- Economic Affairs	194,880	-	-	-	(11,503)	-	-	183,377
- Bridges	87,267	-	-	-	(5,143)	-	-	82,124
- Foreshore	363,063	-	-	-	(7,463)	-	-	355,600
- Sanitation & Garbage	353,796	-	-	-	-	-	-	353,796
Plant & Equipment	594,396	101,992	-	-	(127,756)	-	-	568,632
Furniture & Fittings	23,843	-	-	-	(6,845)	-	-	16,998
Machinery	3,126,604	-	143,461	(49,820)	(342,422)	-	-	2,877,823
Total IPP&E	94,512,560	1,118,947	2,344,714	(1,138,674)	(3,467,827)	(1,809,459)	-	91,560,261
Comparatives	94,959,204	1,881,730	1,640,217	(228,351)	(3,485,640)	-	(254,600)	94,512,560

This note continues on the following pages.

DISTRICT COUNCIL OF LOWER EYRE PENINSULA

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2020

NOTE 7 (CONT'D) – INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT

Valuation of Assets

General Valuation Principles

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

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

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

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

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

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

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

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

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

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

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

DISTRICT COUNCIL OF LOWER EYRE PENINSULA

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2020

NOTE 7 (CONT'D) – INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT

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

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

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

Plant, Furniture & Equipment	
Office Equipment	5 to 10 years
Office Furniture	10 to 20 years
Vehicles and Road-making Equip	5 to 8 years
Other Plant & Equipment	5 to 15 years
Building & Other Structures	
Buildings – masonry	50 to 100 years
Buildings – other construction	20 to 40 years
Park Structures – masonry	50 to 100 years
Park Structures – other construction	20 to 40 years
Playground equipment	5 to 15 years
Benches, seats, etc	10 to 20 years
Infrastructure	
Sealed Roads – Surface	15 to 25 years
Sealed Roads – Structure	20 to 50 years
Unsealed Roads	10 to 20 years
Bridges – Concrete	80 to 100 years
Paving & Footpaths, Kerb & Gutter	80 to 100 years
Drains	80 to 100 years
Culverts	50 to 75 years
Flood Control Structures	80 to 100 years
Dams and Reservoirs	80 to 100 years
Bores	20 to 40 years
Reticulation Pipes – PVC	70 to 100 years
Reticulation Pipes – other	25 to 75 years
Pumps & Telemetry	15 to 25 years

DISTRICT COUNCIL OF LOWER EYRE PENINSULA

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2020

NOTE 7 (CONT'D) – INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT

Land & Land Improvements

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

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

Land over which Council has care and control over and does have a, is recognised based on its site value determined by the Valuer-General as at 1 July 2016.

Land improvements, including bulk earthworks with an assessed unlimited useful life, are recognised on the cost basis.

Buildings & Other Structures

Buildings and other structures were revalued as at 1 July 2016 by Graham Martin of Maloney Field Services. All additions since valuation have been recorded at cost.

Infrastructure

Infrastructure (excluding Sanitation and Garbage) were revalued by the following members with an effective valuation date of 1 July 2016 with all acquisitions made after the respective dates of valuation being recorded at cost:

Roads	Tonkin Consulting Pty Ltd and Council Staff
Port Lincoln Airport	Aerodrome Design Services Pty Ltd and Council Staff
Effluent Schemes	Gayler Professional Services and Council Staff
Stormwater	Council Staff
Footpaths	Council Staff
Other Infrastructure	Council Staff
- Recreation & Culture	- Aerodromes
- Boat Ramps	- Economic Affairs
- Bridges	- Foreshore

Assets categorised as Sanitation and Garbage have been treated at cost. The assets are earthworks associated with the capping of the historical Cummins and Coffin Bay landfill sites when converting these facilities to Waste Transfer Stations.

It has been identified that some aerodrome infrastructure assets revalued by Aerodrome Design Services Pty Ltd were incorrectly allocated residual values resulting in incorrect accumulated depreciation and annual depreciation expense values being recognised for the 2016/17, 2017/18 and 2018/19 years. Corrections to these assets has been undertaken in the 2019/20 financial year resulting in a \$1,803,574 increase to the Port Lincoln Airport infrastructure accumulated depreciation as at 1 July 2019 with the offset being recorded against the Asset Revaluation Reserve.

Machinery

Some assets have been recognised at their 1 July 2011 revaluation amount with all future assets to be recognised on the cost basis. No future revaluation of machinery is to be conducted due to the frequent nature of replacement of these assets occurring meaning their values will not materially vary from market value.

Furniture & Equipment

These assets are recognised on the cost basis.

Plant & Equipment

These assets are recognised on the cost basis.

All other assets

These assets are recognised on the cost basis.

DISTRICT COUNCIL OF LOWER EYRE PENINSULA
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020

NOTE 8 - LIABILITIES

		2020		2019	
		\$		\$	
TRADE & OTHER PAYABLES	Notes	Current	Non-current	Current	Non-current
Goods & Services		348,910		371,729	
Payments received in advance		1,861,725	-	1,782	-
Accrued expenses - employee entitlements		57,417	-	57,282	-
Accrued expenses - other		290,418	-	213,151	-
Deposits, Retentions & Bonds		56,085	-	56,085	-
		2,614,555	-	700,029	-
BORROWINGS					
Loans		1,062,800	5,768,260	931,336	5,684,061
		1,062,800	5,768,260	931,336	5,684,061
<i>All interest bearing liabilities are secured over the future revenues of the Council.</i>					
PROVISIONS					
Annual Leave (including oncosts)		414,473	-	388,628	-
Long Service Leave (Including oncosts)		530,672	55,003	460,150	75,520
Time Off in Lieu		8,589	-	6,185	-
		953,734	55,003	854,963	75,520

DISTRICT COUNCIL OF LOWER EYRE PENINSULA
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020

NOTE 9 - RESERVES

ASSET REVALUATION RESERVE	1/7/2019	Net Increments/ (Decrements)	Transfers, Impairments	30/6/2020
Notes	\$	\$	\$	\$
Land	13,458,472	-	-	13,458,472
Buildings & Other Structures	3,560,570			3,560,570
Infrastructure				-
- CWMS Scheme	8,622,954	(5,885)	-	8,617,069
- Recreation & Culture	878,108	-	-	878,108
- Sealed Roads	12,740,504	-	-	12,740,504
- Formed & Surfaced Roads	4,152,664	-	-	4,152,664
- Port Lincoln Airport	9,061,464	(1,803,574)	-	7,257,890
- Aerodromes	127,702	-	-	127,702
- Boat Ramps	508,890	-	-	508,890
- Footpaths	374,741	-	-	374,741
- Stormwater	1,368,070	-	-	1,368,070
- Economic Affairs	99,705	-	-	99,705
- Bridges	75,087	-	-	75,087
- Foreshore	246,655	-	-	246,655
Machinery	342,810	-	(342,810)	-
TOTAL	55,618,396	(1,809,459)	(342,810)	53,466,127
Comparatives	55,872,996	(254,600)	-	55,618,396

OTHER RESERVES	1/7/2019	Transfers to Reserve	Transfers from Reserve	30/6/2020
Community Wastewater Management Schemes	766,600	-	(46,500)	720,100
Port Lincoln Airport	(180,700)	-	(448,200)	(628,900)
Cummins Homes	(239,500)	103,300	-	(136,200)
Coffin Bay Caravan Park	(73,900)	-	(1,900)	(75,800)
Open Space	5,291	37	-	5,328
TOTAL OTHER RESERVES	277,791	103,337	(496,600)	(115,472)
Comparatives	475,499	113,092	(310,800)	277,791

PURPOSES OF RESERVES

Asset Revaluation Reserve

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

Other Reserves

CWMS - Funds associated with the operation and capital works of Community Wastewater Management Schemes. Interest is calculated and the reserve adjusted for on amounts owing or owed to Council.

Port Lincoln Airport - Funds associated with the operation and future capital works of the Port Lincoln Airport. Interest is calculated and the reserve adjusted for on amounts owing or owed to Council.

Cummins Homes - Funds associated with the operation and capital works of the Cummins Homes with Council waiving any interest payable associated with a negative cash balance.

Coffin Bay Caravan Park - Funds associated with the operation and capital works of the Coffin Bay Caravan Park. Interest is calculated and the reserve adjusted for on amounts owing or owed to Council.

Open Space - Developer or Council open space contributions set aside for open space projects throughout the Council District.

DISTRICT COUNCIL OF LOWER EYRE PENINSULA
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020

NOTE 10 - ASSETS SUBJECT TO RESTRICTIONS

The uses of the following assets are restricted, wholly or partially, by legislation or other externally imposed requirements. The assets are required to be utilised for the purposes for which control was transferred to Council, or for which the revenues were originally obtained.

	Notes	2020 \$	2019 \$
CASH & FINANCIAL ASSETS			
Open Space Reserve Contributions		5,331	5,291
TOTAL ASSETS SUBJECT TO EXTERNALLY IMPOSED RESTRICTIONS		5,331	5,291

DISTRICT COUNCIL OF LOWER EYRE PENINSULA
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020

NOTE 11 - RECONCILIATION TO CASH FLOW STATEMENT

(a) Reconciliation of Cash

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

	Notes	2020 \$	2019 \$
Total cash & equivalent assets	5	7,895,584	4,706,798
Balances per Cash Flow Statement		<u>7,895,584</u>	<u>4,706,798</u>

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

Net Surplus (Deficit)		(250,278)	1,306,397
Non-cash items in Income Statement			
Depreciation, amortisation & impairment		3,453,996	3,476,292
Net increase (decrease) in unpaid employee benefits		78,254	42,630
Non-cash asset acquisitions		(194,574)	-
Grants for capital acquisitions treated as Investing Activity		(402,525)	(142,500)
Net (Gain) Loss on Disposals		1,092,652	20,080
		<u>3,777,525</u>	<u>4,702,899</u>
Add (Less): Changes in Net Current Assets			
Net (increase) decrease in receivables		140,230	19,206
Net (increase) decrease in inventories		(216,934)	(47,189)
Net increase (decrease) in trade & other payables		1,914,526	(399,124)
Net Cash provided by (or used in) operations		<u>5,615,347</u>	<u>4,275,792</u>

(c) Non-Cash Financing and Investing Activities

Acquisition of assets by means of:

Physical resources received free of charge	2	194,574	-
Amounts recognised in Income Statement		<u>194,574</u>	<u>-</u>

(d) Financing Arrangements

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

Corporate Credit Cards	17,082	18,861
LGFA Cash Advance Debenture facility	4,955,000	4,751,939

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

DISTRICT COUNCIL OF LOWER EYRE PENINSULA
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020

NOTE 12 - FUNCTIONS

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

	INCOME		EXPENSES		OPERATING SURPLUS (DEFICIT)		GRANTS INCLUDED IN INCOME		TOTAL ASSETS HELD (CURRENT & NON-CURRENT)	
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	2020	2019	2020	2019
	2020	2019	2020	2019	2020	2019				
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Administration	7,804,259	7,532,326	1,457,517	1,489,391	6,346,742	6,042,935	4,000	-	10,841,832	7,658,064
Public Order & Safety										
Fire Protection	2,641	1,208	101,011	72,193	(98,370)	(70,985)	-	-	146,027	149,814
Other	39,579	36,284	66,663	65,351	(27,084)	(29,067)	-	-	133,769	138,452
Health										
Health Inspections	-	-	7,540	-	(7,540)	-	-	-	-	-
Other Health	3,815	3,649	8,977	13,287	(5,162)	(9,638)	3,815	3,649	235,000	235,000
Social Security & Welfare										
Aged & Disabled Services	-	-	10,969	12,844	(10,969)	(12,844)	-	-	-	-
Families & Children	1,443	2,269	6,124	6,876	(4,681)	(4,607)	1,443	2,269	-	-
Other Social Security & Welfare	-	-	-	-	-	-	-	-	-	-
Housing & Community Amenities										
Housing	121,621	123,190	123,147	119,355	(1,526)	3,835	12,500	12,500	1,217,088	1,198,135
Town Planning	-	9,025	236,197	201,556	(236,197)	(192,531)	-	-	-	-
Community Development	-	-	128,487	103,947	(128,487)	(103,947)	-	-	81,000	81,000
Sanitation & Garbage	88,115	87,255	988,301	967,609	(900,186)	(880,354)	-	-	759,712	769,889
Effluent	9,321	11,502	710,551	680,412	(701,230)	(668,910)	-	-	11,523,901	11,476,021
Urban Stormwater Drainage	6,500	10,000	219,211	96,276	(212,711)	(86,276)	6,500	10,000	1,774,933	1,818,701
Other Community Amenities	23,789	12,240	369,597	359,122	(345,808)	(346,883)	-	-	739,386	723,225
Protection of the Environment	3,368	3,330	381,590	374,355	(378,222)	(371,025)	-	-	377,341	377,790
Recreation & Culture										
Libraries	3,076	2,199	57,388	53,047	(54,312)	(50,848)	3,076	2,199	-	-
Other Cultural Services	-	-	11,143	14,989	(11,143)	(14,989)	-	-	-	-
Sport & Recreation	5,293	10,806	480,114	483,067	(474,821)	(472,261)	-	-	11,106,869	11,068,477
Fuel & Energy										
Agricultural Services	4,832	7,327	11,035	17,995	(6,203)	(10,668)	4,832	7,327	-	-
Mining Manufacturing Construction										
Development Act	103,188	95,183	49,076	25,838	54,112	69,344	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Transport & Communication										
Road Construction & Maintenance	-	-	-	-	-	-	-	-	-	-
Sealed Roads	-	-	1,148,818	1,166,735	(1,148,818)	(1,166,735)	426,200	291,668	24,973,531	25,296,154
Formed & Surfaced Roads	860,430	1,333,799	1,781,283	1,703,074	(920,853)	(369,274)	434,230	1,042,132	8,061,653	7,983,082
Bridges	-	-	5,367	5,133	(5,367)	(5,133)	-	-	82,123	87,267
Footpaths	-	-	108,873	103,547	(108,873)	(103,547)	-	-	670,942	696,558
Port Lincoln Airport	1,544,062	1,938,639	1,827,163	2,097,741	(283,101)	(159,102)	390,025	130,000	20,832,373	23,262,686
Authorised Landing Areas	-	-	16,478	22,544	(16,478)	(22,544)	-	-	531,482	542,798
Other Transport & Communication	-	-	290,062	224,852	(290,062)	(224,852)	-	-	625,562	647,295
Economic Affairs										
Tourism	-	-	49,942	46,364	(49,942)	(46,364)	-	-	-	-
Caravan Parks & Camping Grounds	114,015	148,881	105,428	99,609	8,587	49,272	-	-	2,541,143	2,606,701
Other Economic Affairs	27	109	72	69	(45)	40	-	-	218,500	227,872
Other Purposes NEC	-	-	-	-	-	-	496,805	501,799	-	-
Public Debt Transactions	1,588	2,717	238,576	293,178	(236,988)	(290,461)	-	-	-	-
Other Purposes NEC	625,409	705,385	44,017	34,223	581,392	671,162	-	-	116,735	118,021
Works Department	-	-	70,324	75,782	(70,324)	(75,782)	-	-	556,061	586,473
Machinery Operations	36,700	35,891	46,755	(101,386)	(10,055)	137,277	36,700	35,891	2,877,823	3,126,604
SEPS Operations	-	-	-	-	-	-	-	-	-	-
DCLEP SEPS Expenditure	-	-	-	260	-	(260)	-	-	-	-
TOTALS	11,403,071	12,113,212	11,157,796	10,929,235	245,275	1,183,977	1,820,126	2,039,434	101,024,786	100,876,080

DISTRICT COUNCIL OF LOWER EYRE PENINSULA
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020

NOTE 12 (continued) - COMPONENTS OF FUNCTIONS

The activities relating to Council functions are as follows:

Administration

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.

Public Order and Safety

Public Order and Safety, Crime Prevention, Emergency Services, Other Fire Protection, Other Public Order and Safety, Health Services, Pest Control – Health, Immunisation, Nursing Homes, Preventive Health Services, Other Health Services, Community Support, Elderly Citizens Facilities, Home Assistance Scheme, Other Services for the Aged and Disabled, Child Care Centres, Children and Youth Services, community Assistance, Community Transport, Family and Neighbourhood Support, Other Community Support, Community Amenities, Bus Shelters, Cemeteries / Crematoria, Public Conveniences, Car Parking – non-fee-paying, Telecommunications Networks, and Other Community Amenities.

Social Security & Welfare

Aged and disabled services, community welfare, rural counselling.

Housing and Community Amenities

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.

Protection of the Environment N.E.C

Foreshore protection, flood prevention, noise control.

Recreation and Culture

Libraries, cultural services, sport and recreation, reserves, swimming pools, halls.

Mining, Manufacturing & Construction

Building Act.

Agricultural Services

Pest plants, pest animals.

Transport & Communication

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

Economic Affairs

Tourism, Caravan Parks, rental properties.

Other Purposes N.E.C.

Public debt transactions, plant operations and other.

DISTRICT COUNCIL OF LOWER EYRE PENINSULA
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020

NOTE 13 - FINANCIAL INSTRUMENTS

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

Accounting Policies - Recognised Financial Instruments

Bank, Deposits at Call, Short Term Deposits	<p>Accounting Policy: initially recognised at fair value and subsequently measured at amortised cost, interest is recognised when earned</p> <p>Terms & conditions: Deposits are returning fixed interest rates between 0.15% and 0.45% (2019: 0.55% and 1.50%). Short term deposits have an average maturity of 105 days and an average interest rates of 0.83% (2019: 90 days, 2.46%).</p> <p>Carrying amount: approximates fair value due to the short term to maturity.</p>
Receivables - Rates & Associated Charges	<p>Accounting Policy: initially recognised at fair value and subsequently measured at amortised cost. An impairment provision is recognised using the expected credit loss method</p> <p>Terms & conditions: Secured over the subject land, arrears attract interest of 6.35% (2019: 6.60%) Although Council is not materially exposed to any individual debtor, credit risk exposure is concentrated within the Council's boundaries in the State.</p> <p>Carrying amount: approximates fair value (after deduction of any allowance).</p>
Receivables - Fees & other charges	<p>Accounting Policy: initially recognised at fair value and subsequently measured at amortised cost. An impairment provision is recognised using the expected credit loss method</p> <p>Terms & conditions: Unsecured, and do not bear interest. Although Council is not materially exposed to any individual debtor, credit risk exposure is concentrated within the Council's boundaries.</p> <p>Carrying amount: approximates fair value (after deduction of any allowance).</p>
Receivables - other levels of government	<p>Accounting Policy: initially recognised at fair value and subsequently measured at amortised cost. An impairment provision is recognised using the expected credit loss method.</p> <p>Terms & conditions: Amounts due have been calculated in accordance with the terms and conditions of the respective programs following advice of approvals, and do not bear interest. All amounts are due by Departments and Agencies of State and Federal Governments.</p> <p>Carrying amount: approximates fair value.</p>
Liabilities - Creditors and Accruals	<p>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.</p> <p>Terms & conditions: Liabilities are normally settled on 30 day terms.</p> <p>Carrying amount: approximates fair value.</p>
Liabilities - Interest Bearing Borrowings	<p>Accounting Policy: initially recognised at fair value and subsequently at amortised cost, interest is charged as an expense using the effective interest rate</p> <p>Terms & conditions: secured over future revenues, borrowings are repayable (describe basis); interest is charged at fixed (or variable - describe) rates between 2.00% and 5.75% (2019: 3.75% and 8.05%)</p> <p>Carrying amount: approximates fair value.</p>
Liabilities - Finance Leases	<p>Accounting Policy: accounted for in accordance with AASB 16 as stated in note 17</p>

DISTRICT COUNCIL OF LOWER EYRE PENINSULA
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020

NOTE 13 - FINANCIAL INSTRUMENTS (CONT'D)

Liquidity Analysis

2020	Due < 1 year	Due > 1 year ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
<u>Financial Assets</u>	\$	\$	\$	\$	\$
Cash & Equivalents	7,801,355			7,801,355	7,895,584
Receivables	791,646	-	-	791,646	745,417
Other Financial Assets	15,793	33,584	-	49,377	47,000
Total	8,608,794	33,584	-	8,642,378	8,688,001
<u>Financial Liabilities</u>					
Payables	2,265,970	-	-	2,265,970	2,266,720
Current Borrowings	1,310,625	-	-	1,310,625	1,062,800
Non-Current Borrowings	-	4,652,095	1,756,834	6,408,929	5,768,260
Total	3,576,595	4,652,095	1,756,834	9,985,524	9,097,780

2019	Due < 1 year	Due > 1 year; ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
<u>Financial Assets</u>	\$	\$	\$	\$	\$
Cash & Equivalents	4,706,940			47,806,940	4,706,798
Receivables	993,787	-	-	993,787	993,787
Other Financial Assets	51,356	41,351	20,787	113,494	105,959
Total	5,752,083	41,351	20,787	48,914,221	5,806,544
<u>Financial Liabilities</u>					
Payables	429,596	-	-	429,596	429,596
Current Borrowings	1,202,167	-	-	1,202,167	931,336
Non-Current Borrowings	-	4,671,816	1,756,978	6,428,794	5,684,061
Total	1,631,763	4,671,816	1,756,978	8,060,557	7,044,993

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

	30 June 2020		30 June 2019	
	Weighted Average Interest Rate	Carrying Value	Weighted Average Interest Rate	Carrying Value
	%	\$	%	\$
Other Variable Rates	2.78	5,346,060	3.58	1,648,061
Fixed Interest Rates	4.13	1,485,000	4.36	4,967,336
		6,831,060		6,615,397

Net Fair Value

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

Risk Exposures:

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

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.

DISTRICT COUNCIL OF LOWER EYRE PENINSULA
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020

NOTE 14 - COMMITMENTS FOR EXPENDITURE

	2020	2019
Notes	\$	\$
Capital Commitments		
Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:		
Plant & Equipment	457,355	-
	457,355	-
These expenditures are payable:		
Not later than one year	457,355	-
Later than one year and not later than 5 years	-	-
Later than 5 years	-	-
	457,355	-
Other Expenditure Commitments		
Other non-capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:		
Waste Collection & Disposal	729,402	1,444,502
Annual Audits	108,101	20,500
Annual Septic Tank Pumping	389,450	-
Employee Contracts	994,149	1,603,031
	2,221,102	3,068,033
These expenditures are payable:		
Not later than one year	1,466,385	1,340,097
Later than one year and not later than 5 years	664,206	1,727,936
Later than 5 years	90,511	-
	2,221,102	3,068,033

DISTRICT COUNCIL OF LOWER EYRE PENINSULA
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020

NOTE 15 - FINANCIAL INDICATORS

	2020	2019	2018
Operating Surplus Ratio			
<u>Operating Surplus</u>	2.20%	10.00%	4.50%
Total Operating Income			

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

Net Financial Liabilities Ratio

<u>Net Financial Liabilities</u>	15.47%	21.00%	33.00%
Total Operating Income			

Net Financial Liabilities are defined as total liabilities less financial assets. These are expressed as a percentage of total operating revenue.

Adjustments to Ratios

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

<i>Adjusted Operating Surplus Ratio</i>	5.52%	6.00%	4.20%
<i>Adjusted Net Financial Liabilities Ratio</i>	19.31%	30.00%	28.00%

Asset Renewal Funding Ratio

<u>Net Outlays on Existing Assets</u>	57%	50%	71%
Depreciation Expense			

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.

DISTRICT COUNCIL OF LOWER EYRE PENINSULA
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020

NOTE 16 - UNIFORM PRESENTATION OF FINANCES

The following is a high level summary of both operating and capital investment activities of the Council prepared on a simplified Uniform Presentation Framework basis.

All Councils in South Australia have agreed to summarise annual budgets and long-term financial plans on the same basis.

The arrangements ensure that all Councils provide a common 'core' of financial information, which enables meaningful comparisons of each Council's finances

	2020	2019
	\$	\$
Income	11,403,071	12,113,212
Expenses	(11,157,796)	(10,929,235)
Operating Surplus / (Deficit)	245,275	1,183,977

Net Outlays on Existing Assets

Capital Expenditure on renewal and replacement of Existing Assets	(2,038,016)	(1,936,735)
Add back Depreciation, Amortisation and Impairment	3,453,996	3,476,292
Proceeds from Sale of Replaced Assets	53,255	208,271
	1,469,235	1,747,828

Net Outlays on New and Upgraded Assets

Capital Expenditure on New and Upgraded Assets <i>(including investment property & real estate developments)</i>	(1,118,947)	(1,881,730)
Amounts received specifically for New and Upgraded Assets	402,525	142,500
	(716,422)	(1,739,230)
Net Lending / (Borrowing) for Financial Year	998,088	1,192,575

DISTRICT COUNCIL OF LOWER EYRE PENINSULA
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020

NOTE 17 - OPERATING LEASES

Council as a Lessor

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

Investment Property:

Rentals received, and outgoings reimbursed, in relation to Investment Property are also disclosed in Note 2. These lease agreements, all of which are classified as operating leases, are made on a non-cancellable basis wherever practicable.

Lessees commitments under all non-cancellable lease agreements, including those relating to Investment Property, are as follows:

	2020	2019
	\$	\$
Not later than one year	223,900	245,200
Later than one year and not later than 5 years	791,221	948,693
Later than 5 years	1,494,755	1,834,415
	<u>2,509,876</u>	<u>3,028,308</u>

DISTRICT COUNCIL OF LOWER EYRE PENINSULA
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020

NOTE 18 – SUPERANNUATION

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

Accumulation only Members

Accumulation only members receive both employer and employee contributions on a progressive basis. Employer contributions are based on a fixed percentage of ordinary time earnings in accordance with superannuation guarantee legislation (9.50% in 2018-19; 9.50% in 2019-20). No further liability accrues to the Council as the superannuation benefits accruing to employees are represented by their share of the net assets of the Fund.

Salarylink (Defined Benefit Fund) Members

Salarylink is a defined benefit scheme where the benefit payable is based on a formula determined by the member's contribution rate, number of years and level of contribution and final average salary. Council makes employer contributions to Salarylink as determined by the Fund's Trustee based on advice from the appointed Actuary. The rate is currently 6.3% (6.3% in 2018-19) 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 2020. The Trustee has determined that the current funding arrangements are adequate for the expected Salarylink liabilities. However, future financial and economic circumstances may require changes to Council's contribution rates at some future time.

Contributions to Other Superannuation Schemes

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

DISTRICT COUNCIL OF LOWER EYRE PENINSULA
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020

**NOTE 19 - NON-CURRENT ASSETS HELD FOR SALE
& DISCONTINUED OPERATIONS**

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

1. LAND UNDER ROADS

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

At reporting date, Council controlled 1,326 km of road reserves of average width 20 metres.

2. POTENTIAL INSURANCE LOSSES

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

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

3. BANK GUARANTEES

Council has guaranteed certain loans and other banking facilities advanced to community organisations and sporting bodies, amounting to \$49,377 (2019: \$109,959) at reporting date.

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

NOTE 20 - EVENTS OCCURRING AFTER THE REPORTING DATE

There were no events after 30 June 2020 that need to be disclosed in the financial statements.

DISTRICT COUNCIL OF LOWER EYRE PENINSULA
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020

NOTE 21 - RELATED PARTY DISCLOSURES

KEY MANAGEMENT PERSONNEL

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

	2020	2019
	\$	\$
Salaries, allowances & other short term benefits	1,015,747	973,816
Post-employment benefits	-	-
Long term benefits	-	-
Termination benefits	-	-
TOTAL	1,015,747	973,816

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

	2020	2019
	\$	\$
Contributions for fringe benefits tax purposes	1,921	1,539
Planning and building applications fees	-	-
Rentals for Council property	-	-
TOTAL	1,921	1,539

PARTIES RELATED TO KEY MANAGEMENT PERSONNEL

Key management personnel or close family members (including related parties) lodged no planning and building application during the year of which payment was required on lodgement.

TRANSACTIONS BETWEEN COUNCIL AND RELATED PARTIES

	2020	2019
	\$	\$
Rate Rebates or Payments	4,644	6,076
Donations and Contributions	9,530	21,562
Grants	27,500	12,900
Contractual Services	600	4,569
Other	5,230	600
TOTAL	47,504	45,707

Two Elected Members and one employee are members of or have family members who are on the management committees of the following six organisations:

- Yeelanna Memorial Association
- Cummins & District Enterprise Committee
- Cummins Bowling Club
- Cummins Community Hotel

In accordance with the Local Government Act 1999, these persons declare a conflict of interest and leave the meeting environs when any matter affecting their club or organisation is discussed or voted upon.

INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL REPORT**To the members of the District Council of Lower Eyre Peninsula****Opinion**

We have audited the accompanying financial report of the District Council of Lower Eyre Peninsula (the Council), which comprises the, the Statement of Financial Position as at 30 June 2020, 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 2020, 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**



**SAMANTHA CRETEN
PARTNER**

Signed on the 20th day of October 2020,
at 214 Melbourne Street, North Adelaide

INDEPENDENT ASSURANCE REPORT ON THE INTERNAL CONTROLS OF THE DISTRICT COUNCIL OF LOWER EYRE PENINSULA**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 2019 to 30 June 2020.

Basis for opinion

We have audited the Internal Controls of the District Council of Lower Eyre Peninsula (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 2019 to 30 June 2020 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 be 'S. Creten', with a large loop at the start and several smaller loops and strokes.

**SAMANTHA CRETEN
PARTNER**


Signed on the 20th day of October 2020
at 214 Melbourne Street, North Adelaide, South Australia, 5006

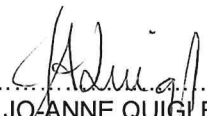
**DISTRICT COUNCIL OF LOWER EYRE PENINSULA
ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020**

CERTIFICATION OF AUDITOR INDEPENDENCE

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of the District Council of Lower Eyre Peninsula for the year ended 30 June 2020, the Council's Auditor, Dean Newbery & Partners, has maintained its independence in accordance with the requirements of the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011* made under that Act.

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


.....
RODNEY W PEARSON
CHIEF EXECUTIVE OFFICER


.....
JOANNE QUIGLEY
PRESIDING MEMBER
AUDIT COMMITTEE

Date: 15/10/2020

Certification of Auditor's Independence

I confirm that, for the audit of the financial statements of the District Council of Lower Eyre Peninsula for the year ended 30 June 2020, 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*.



SAMANTHA CRETEN

Partner

DEAN NEWBERY & PARTNERS

CHARTERED ACCOUNTANTS

Dated this 9th day of October 2020

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EYRE PENINSULA LOCAL GOVERNMENT ASSOCIATION



ANNUAL REPORT



2019-20

Authors:

Peter Scott
Executive Officer
Eyre Peninsula Local Government Association

Sue Henriksen
Business Support Officer
Regional Development Australia Eyre Peninsula Inc.

***Cover photo:
Murphy's Haystacks, Eyre
Peninsula. Photo: SATC.***



THE PRESIDENT'S REPORT

This annual report details the last 12 months activity undertaken by the EPLGA, its financial accounts, and operative regional collaborative partnerships.

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

The EPLGA has seen a change in the position of Executive Officer, with Tony Irvine retiring at the end of 2019. The contribution which Tony has made over many years of involvement with local government on the Eyre Peninsula deserves recognition, especially his time as the EPLGA Executive Officer. The EPLGA is in a much stronger position due to the work which has been done by Tony over his tenure.

Peter Scott was appointed in February 2020, bringing with him already established knowledge and relationships from his prior employment. With this appointment, there was also developed a shared service agreement with RDAEP to deliver economic development projects agreed with a joint workplan arrangement. These new and unique arrangements will help local government have a strong interest in economic development and also make economic savings for both organisations.

Our communities, councils, and region have been impacted by the unprecedented effects of the COVID-19 global pandemic, with the need to be working within the restrictions and challenges which it has produced. I am truly proud of the community cohesiveness of the Eyre Peninsula, and the leadership which our Mayors, CEOs, and elected members have shown throughout the ongoing challenges. The impacts, both social and financial, will continue for a long period of time, and we must be focused on the needs of our communities as we work through it.

There has been much attention on Local government in the last twelve months, with both sides of State Parliament challenging councils and communities to look at areas of potential legislative and operational reform.

Regional health continues to be an area where the EPLGA and its members are striving for appropriate action. To have a situation where communities are isolated without adequate medical care cannot be accepted. Although there have been some positive steps, there is still no clear process that will lead to outcomes that provide for our communities in the long-term, and this is something we must continue to work towards.

In response to repeated electricity outages which have led to significant telecommunications outages, the EPLGA have been asking for adequate response to ensure our communities are safe and secure. For our communities to be without any form of communication during times of catastrophic weather conditions and threatening situations is completely unacceptable. This advocacy work recognises that it is a complicated issue that has many different aspects, but a solution needs to be delivered.



It has been encouraging to see the way that our EP councils have been working together to deal with the situation which is coming with changes to the State planning system. Through proper structures and cooperation, our councils will be able to make economic savings, as well as delivering better planning outcomes for our communities.

A changing freight dynamic has also been prominent for the Eyre Peninsula with the closure of the EP Rail network in 2019. Along with this, there is also a need for councils to be proactive and aware of potential changes which might happen with a number of different export port proposals.

As well as these things, there will continue to be work on a range of other challenges, including coastal protection, tourism, waste management, infrastructure funding, economic development, fishing reforms, and many more.

The continuing financial challenges of regional councils mean that the EPLGA members will continue to look at innovative ways to deliver services and infrastructure to their communities. This will mean the potential for shared or joint services between councils around some of the core business of councils could be more developed.

The ongoing challenge for the EPLGA Board in this changing environment is to continue and improve its:-

- *Advocacy (and Representation) – the EPLGA being the principal regional advocate for Local Government in the region*
- *Governance – continuing to ensure that our business is conducted in accordance with the law and proper standards*
- *Member Services – the EPLGA to continuing to provide member support services as they are needed*

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

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

As President of the EPLGA I look forward to leading with my fellow EPLGA Board members in recognising the opportunities to be innovative and forward-thinking as a region. The EPLGA Board and member Councils will need to have strong, responsive and accountable leadership, driving the opportunities for change while balancing the strengths which we already have as organisations and a region. This leadership and representation throughout our communities and with other levels of government will mean that the Eyre Peninsula will continue to add to its many strengths in the years to come.

MAYOR SAM TELFER

PRESIDENT – EYRE PENINSULA LOCAL GOVERNMENT ASSOCIATION



Eyre Peninsula Regional Profile - provided by Regional Development Australia Eyre Peninsula

AREA

11 council areas

234,937 km²

POPULATION

Number of residents (ABS ERP 2019)

57,805

ECONOMY

Gross Regional Product (NIEIR)

\$3.35 billion

JOBS

Local jobs (NIEIR)

21,949 FTE

LOCAL EMPLOYMENT

Employed residents (NIEIR June 2019)

26,375

WELL-BEING

Median weekly household income (ABS 2016)

\$1,081

BUSINESS

Registered Businesses

5,134





Residential Population

LOCAL GOVERNMENT AREA	LAND AREA		POPULATION (2019 ABS ERP)	
	Km ²	% of Region	No.	% of Region
Whyalla	1,072	0.46	21,665	37.5
Port Lincoln	30	0.01	14,718	25.5
Ceduna	5,424	2.31	3,442	6.0
Cleve	5,018	2.14	1,792	3.1
Elliston	6,741	2.87	1,008	1.7
Franklin Harbour	2,755	1.17	1,304	2.3
Kimba	5,700	2.43	1,065	1.8
Lower Eyre Peninsula	4,715	2.01	5,780	10.0
Streaky Bay	6,226	2.65	2,192	3.8
Tumby Bay	2,671	1.14	2,702	4.7
Wudinna	5,079	2.16	1,300	2.2
Maralinga Tjarutja and Unincorporated SA	189,453	80.64	724	1.3
Collective Local Government Total	234,884	99.98	57,692	99.8
REGION TOTAL	234,937		57,805	

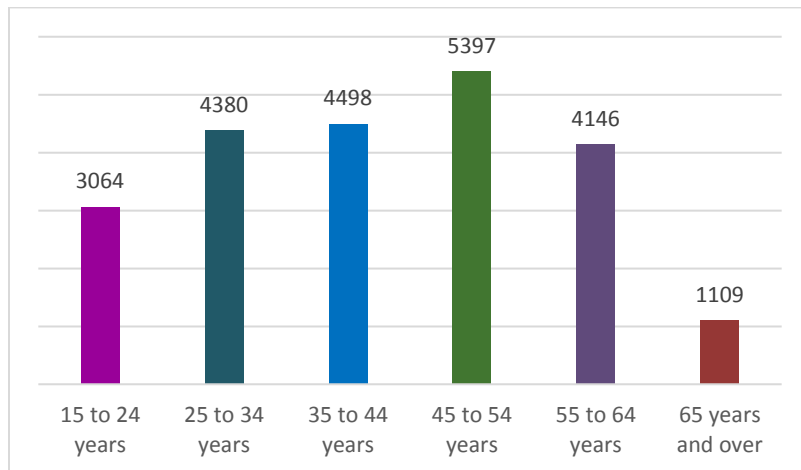
Population Summary

The Census usual resident population of the RDA Eyre Peninsula region in 2016 was 56,612 living in 30,441 dwellings with an average household size of 2.28. 2019 ABS ERP (Estimated Resident Population) shows marginal growth of 2.06% across the region to 57,805. Indications for the City of Whyalla and District Council of Elliston show population declines of .75% and 3.6% respectively.

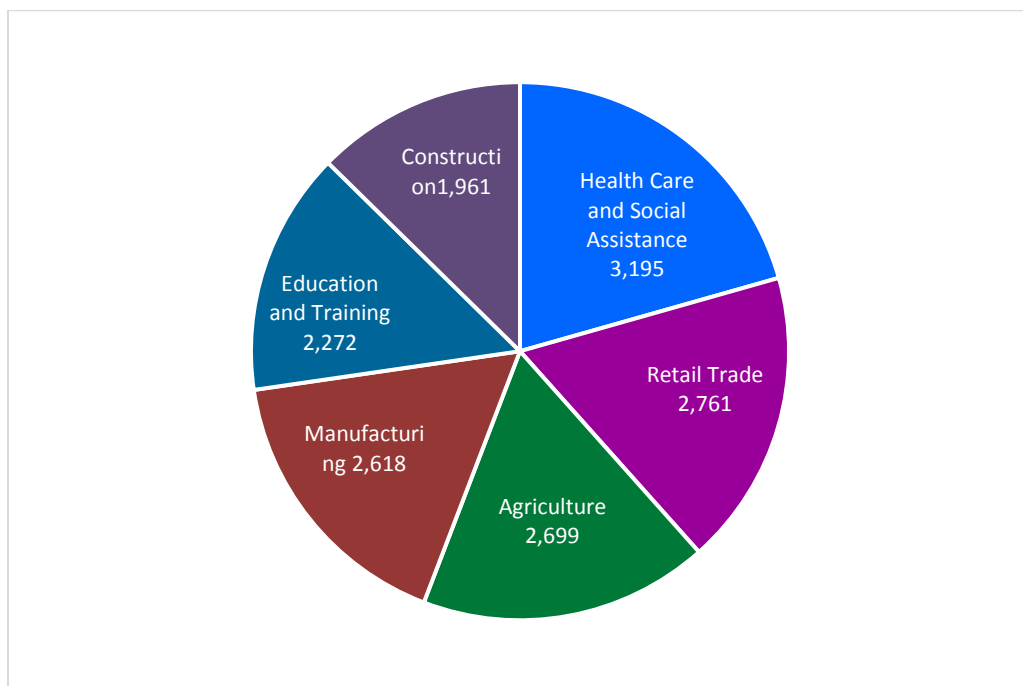
The median age of Eyre Peninsula residents is 42, compared to 45 in regional SA, 40 in South Australia and a median age of 38 in Australia.



Local Workers Age Structure

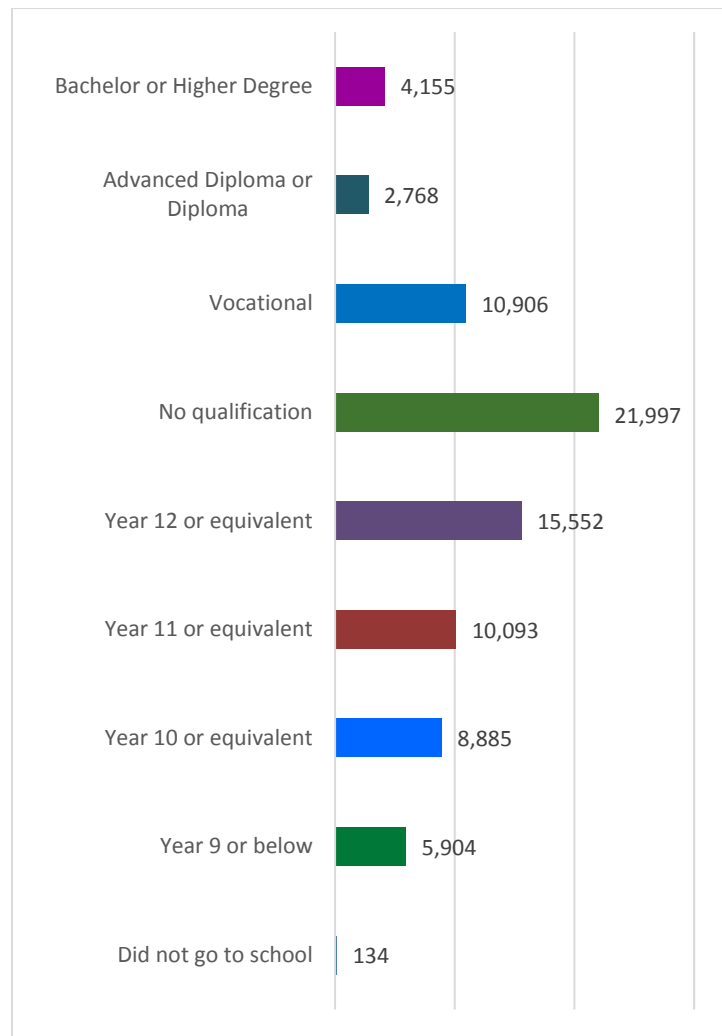


Top 6 Employing Industries





Level of Qualification



In 2016 (ABS Census) 23,868 people living in the RDA Eyre Peninsula region were employed, of which 58% worked full-time and 40% part-time.

Most part-time employment occurred in the Health Care and Social Assistance, Accommodation and Food Services, Retail Trade, Fishing and Aquaculture industries. These industries typically rely on a high proportion of part-time workers, and the number of jobs provided markedly exceeds the total FTE hours being worked.

Employment continuity in the Fishing and Aquaculture industries is also impacted by the seasonal nature of some jobs.

A growing future workforce demand is set to provide a major challenge for the region and specific strategies are required to meet industry requirements.

The transformational economies such as space, renewable energy, advanced manufacturing and agricultural technologies will require a sustainable highly-skilled workforce.



Top 10 Exporting Industries in Region 2018-2019 (\$m)

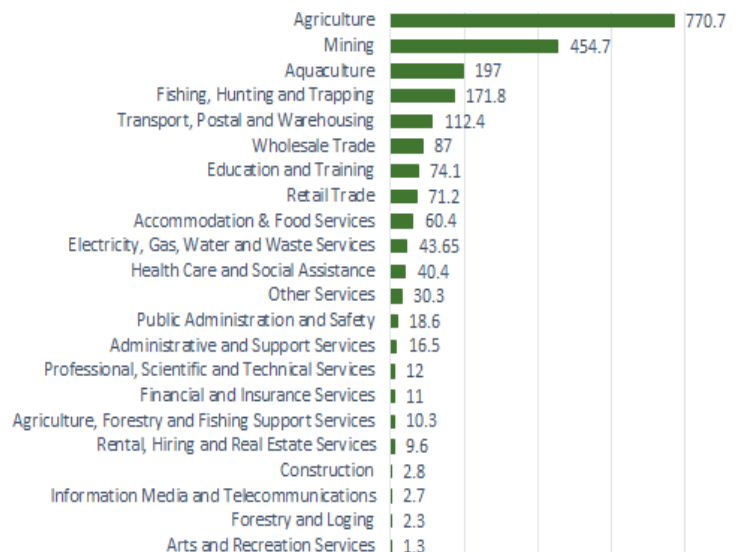
	Whyalla	Port Lincoln	Ceduna	Cleve	Elliston	Franklin Harbour	Kimba	Lower EP	Streaky Bay	Tumby Bay	Wudinna	LGA Totals	Region Totals
Manufacturing	897.9	76	3.1	4.7	1.1	1.2	0.2	5.3	7.4	1.9	1.5	1000.3	1,001
Agriculture	0.2	3.3	47.7	113	59.7	20.4	74.4	147.7	78.1	128.2	90.3	763	770.7
Mining	382.1	6.4	16.4	0	1.3	5.4	0	5.7	0.4	2.9	1	421.6	454.7
Aquaculture	1.3	95.6	17.6	8.6	1.7	6.2	1.9	56.9	7.1	0	0	196.9	197
Fishing, Hunting and Trapping	4.4	129	7.2	0.7	10.2	0.6	0	5.3	12.8	1.6	0	171.8	171.8
Transport, Postal and Warehousing	19.3	44	15.8	9	2.1	0.6	1.2	6.9	6.8	2.1	3.9	111.7	112.4
Wholesale Trade	14.5	36.6	15.9	0.9	0.2	1.4	0.8	5.3	0.9	6.2	4.2	86.9	87
Education and Training	28.6	26.1	7	2.3	1.4	1.2	0.8	0.5	2	0.4	3	73.3	74.1
Retail Trade	8.8	46.7	3.4	3.8	0.7	1	0.9	1.5	2	1	1.2	71	71.2
Accommodation & Food Services	10.4	27.1	7.2	2.6	1.6	0.7	1.3	2	3.3	2	1.2	59.4	60.4
Total (Top 10 Council Exports) (\$m)	1367.5	490.8	141.3	145.6	80	38.7	81.5	237.1	120.8	146.3	106.3	2955.9	3,000

In 2018-19, regional exports to intrastate, interstate and overseas markets were valued at \$3.201 billion. The region's main exporting industries were:

Manufacturing –\$1 billion.

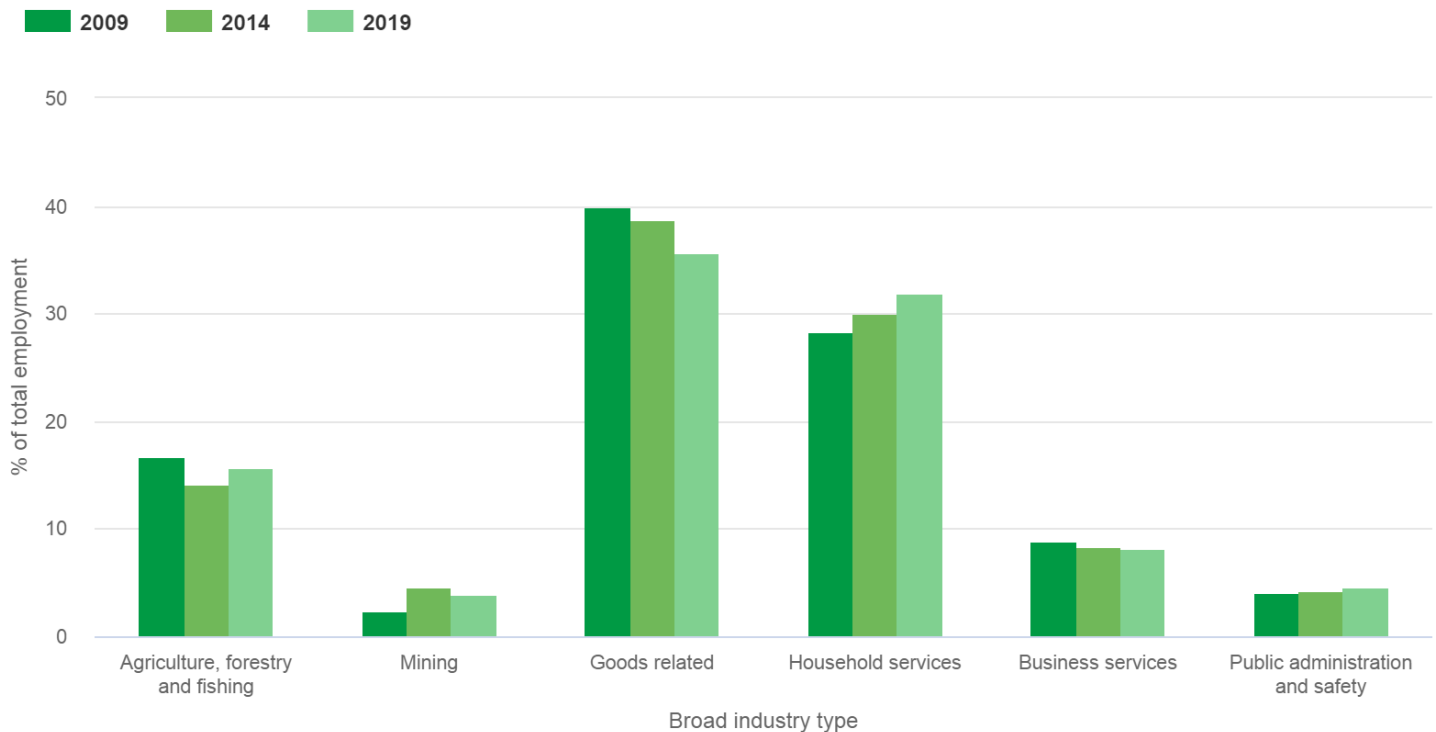
Agriculture –\$770.7 million.

Mining –\$454.7 million.





Employment Composition:



In 2019 the Goods related sector (Manufacturing; Electricity, Gas, Water and Waste Services; Construction; Wholesale Trade; Retail Trade; and Transport, Postal and Warehousing) accounted for 35.6% of employment in the RDAEP region. The importance of this sector has declined over the last 10 years (39.9% in 2009).

Small and medium size business enterprises (SMEs) are the backbone of the regional economy. Small business sustainability is directly related to the success of the region's major industries – i.e. manufacturing, agriculture, mining, aquaculture, health care, and tourism.

In 2019, the region had 5,134 registered businesses. The Agriculture, Fishing and Forestry had the largest number, comprising 1,836 (35.8%) followed by Construction with 625 registered businesses (12.2%) and Rental, Hiring and Real Estate Services 448 (8.7%).

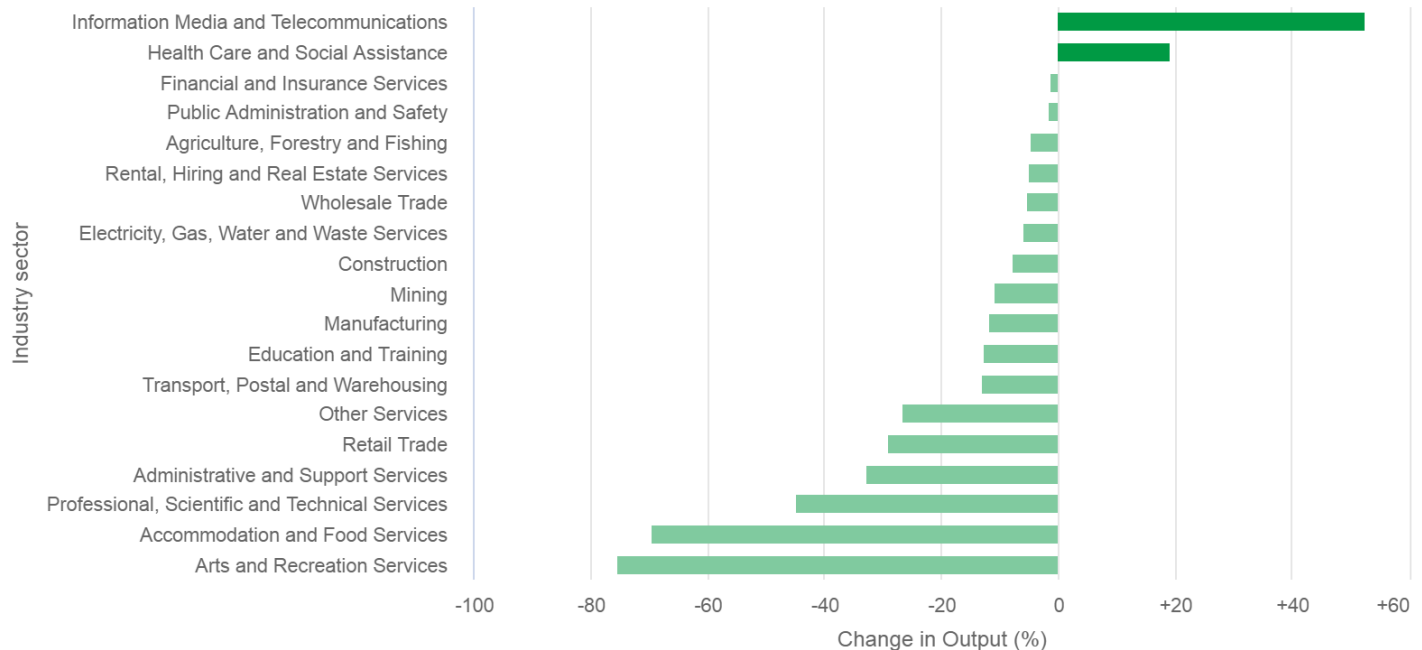
From 2018 – 2019, the total number of registered businesses declined by 114 with the biggest declines in the Rental, Hiring and Real Estate Services (-23%) and, Financial and Insurance Services industries (-20%). Increases in businesses services were mostly in the Mining (+12%), Manufacturing (+7%), and Electricity, Gas, Water and Waste Services and Education and Training industries (both



COVID ECONOMIC OUTLOOK

Output impact in June Quarter 2020

(compared to 2018/19 quarter average)



Headline Estimates:

COVID-19 impacts to the June Quarter 2020 compared to the 2018-19 4-quarter average include:

Gross Regional Product is forecast to fall by -8.7%. This fall is lower than the State average of -9.9%.

Local jobs are forecast to fall by -5.9% which equates to a fall of 1,484 local jobs.

If JobKeeper recipients' impacts are included then the employment fall is estimated at -11.2% (2,803 jobs).

The impact on employed residents (-6.0) was higher than the local job impact.

Top 3 Sector Impacts (excluding JobKeeper)

Accommodation and Food Services (-448 local jobs)

Retail Trade (-246 local jobs)

Education and Training (-189 local jobs).



MEMBER COUNCILS 2019/2020

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



THE LOCAL GOVERNMENT REPRESENTATIVES/ APPOINTMENTS

EPLGA Board Executive:

President	Mayor Sam Telfer	DC Tumby Bay
Immediate Past President	Mayor Travis Barber (In absence of Mayor Bruce Green – did not stand for election)	DC Streaky Bay
Deputy President	Mayor Claire McLaughlin	City of Whyalla
Chief Executive Officer	Mrs Deb Larwood	DC Kimba

The President (LGA Board and SAROC), Deputy President (Proxy LGA Board), Mayor Johnson (Second SAROC Representative due to Mayor McLaughlin being an Upper Spencer Gulf LGA representative on SAROC) were the nominated representatives to the LGA

Chief Executive Officers Committee:

All Chief Executive Officers of member Councils or nominee in their absence.

Engineering & Works Committee:

The committee is comprised of all Engineers, Operations or Works Managers from member Councils or nominee in their absence.

EPLGA Health Working Party

The EPLGA Board at its 1 December 2017 meeting established a Health Working Party to develop strategies for the recruitment of health professionals for long term careers in the region.

Membership of the Working Party will comprise the President and representatives (Elected Members) from member Councils. Member Councils may seek to be members of the Working Party at any time by applying to the EPLGA Board for inclusion. They may also withdraw as they wish but advise the EPLGA Board of such. Members of the Health Working Party will nominate a proxy to attend a meeting if the member is unable to participate. The EPLGA Executive Officer will be a non-voting member.

The Working Party may invite other relevant parties/State agencies/regional organisations to the meetings as required, but are non-voting, e.g. Minister or nominee, SA Country Health, relevant unions, relevant associations, regional businesses, regional health professionals, local MP's, etc.)

Other Regional Organisations:

Regional Development Australia Eyre Peninsula Inc:

Cr Bryan Trigg , Chair/Executive - DC Cleve

Zone Emergency Management Committee:

Mayor Brad Flaherty (Presiding Member) - City of Port Lincoln
Peter Scott, Executive Officer - EPLGA
Representatives from each Council

Eyre Peninsula Integrated Climate Change Sector Agreement Steering Committee:

Peter Scott, Executive Officer - EPLGA

South Australian Regional Organisation of Councils (SAROC) Executive Officers Committee:

Peter Scott, Executive Officer - EPLGA

Eyre Peninsula Water Taskforce:

Mayor Sam Telfer - President, EPLGA
Peter Scott - Executive Officer, EPLGA

EPLGA Board Members 2018/19

Under the terms of the EPLGA Charter, the following Board appointments were current as at 30 June 2020.



MEMBER COUNCIL	BOARD MEMBER	DEPUTY BOARD MEMBER
Ceduna	Perry Will (Mayor)	Ian Bergmann (D/Mayor)
Cleve	Phil Cameron (Mayor)	Robert Quinn (D/Mayor)
Elliston	Malcolm Hancock (Mayor)	Peter Hitchcock (D/Mayor)
Franklin Harbour	Robert Walsh (Mayor)	Daven Wagner (D/Mayor)
Kimba	Dean Johnson (Mayor)	Megan Lienert (D/Mayor)
Lower Eyre Peninsula	Jo-Anne Quigley (Mayor)	Peter Mitchell (D/Mayor)
Port Lincoln	Brad Flaherty (Mayor)	Faye Davis (D/Mayor)
Streaky Bay	Travis Barber (Mayor)	Philip Wheaton (D/Mayor)
Tumby Bay	Sam Telfer (Mayor)	Robert Randall (D/Mayor)
Whyalla	Clare McLaughlin (Mayor)	Rick Santucci (D/Mayor)
Wudinna	Eleanor Scholz (Mayor)	Ned Luscombe (D/Mayor)



ANNUAL CONFERENCE AND BOARD MEETINGS SCHEDULE

A highlight on the EPLGA calendar is the Annual Conference, hosted each year by a member Council. To assist in host Council planning, the following conference and Board meeting schedule is included (including the past 12 months meeting and conference locations).

Monday, 25 February 2019	Kimba
Friday, 28 June 2019	Wudinna
Friday, 6 September 2019	Ceduna
Friday, 6 December 2019	Wudinna
Conference Feb/ March 2020 (either last week of Feb & first week of March)	Wudinna
Friday, 26 June 2020	Wudinna
Friday, 4 September 2020	Lower EP
Friday, 4 December 2020	Wudinna
Conference Feb/March 2021 (either last week of Feb & first week of March)	Cowell
Friday, 25 June 2021	Wudinna
Friday, 3 September 2021	Port Lincoln
Friday, 3 December 2021	Wudinna
Conference Feb/ March 2022 (either last week of Feb & first week of March)	Cleve
Friday, 24 June 2022	Wudinna
Friday, 2 September 2022	Kimba
Friday, 2 December 2022	Wudinna
Conference Feb/ March 2023 (either last week of Feb & first week of March)	Streaky Bay
Friday, 30 June 2023	Wudinna
Friday, 1 September 2023	Cowell
Friday, 1 December 2023	Wudinna
Conference Feb/March 2024 (either last week of Feb & first week of March)	Elliston
Friday, 28 June 2024	Wudinna
Friday, 6 September 2024	Cleve
Friday, 6 December 2024	Wudinna
Conference Feb/March 2025 (either last week of Feb & first week of March)	Tumby Bay
Friday, 27 June 2025	Wudinna
Friday, 5 September 2025	Elliston
Friday, 5 December 2025	Wudinna
Conference Feb/March 2026 (either last week of Feb & first week of March)	Whyalla
Friday, 26 June 2026	Wudinna
Friday, 4 September 2026	Tumby Bay
Friday, 4 December 2026	Wudinna
Conference Feb/March 2027 (either last week of Feb & first week of March)	Ceduna
Friday, 25 June 2027	Wudinna
Friday, 3 September 2027	Whyalla



REPORT OF ACTIVITIES 2018/19

EPLGA core activities always include reacting to legislation and policy changes that may have a negative impact on our region. This year ongoing concerns and/or participation have been with the following matters:

- › Natural Resources Management – joint partnership planning, delivery of services.
- › Regional Recognition/Lobbying – ongoing on various matters as they arise.
- › Mining and Impacts – continuation of the taskforce activities – but Taskforce did not meet.
- › Emergency Management – regional planning and Council planning, followed by implementation.
- › Development, Planning and Infrastructure Act Reform.
- › Coastal Access issues, development of a Coastal Alliance – state-wide.
- › Various roads and waste issues – regional road strategy review.
- › Regional Strategy for LGA – decentralisation and election lobbying.
- › Regional Capacity Funding – General funding and Rubble Royalties.
- › Marine Infrastructure Planning – DPTI, jetty leases, etc.
- › SAROC – meetings and regional Executive Officers’ meetings.
- › LGA Governance/Reform – Councils of the Future.
- › Mobile phone black spots - applications.
- › Water planning – state of the resource, etc.
- › Energy planning – resulting from blackouts – renewables, transmission upgrade consultation, hydrogen trial plant, etc.
- › Regional planning – JPB, RDAEP, EPNRM, DPTI, etc.
- › Financial assistance and supplementary road funding – ongoing issues of South Australia’s injustice.
- › Health – local sub-regional issues, public health planning, doctors shortages etc.
- › Outreach Services (last year of this LGA Contract):
 - Regional Procurement;
 - CEO’s Committee;
 - Engineering & Works Committee;
 - Regional training and seminars delivery;
 - Shared Services – DPTI pilot; and
 - Long term financial planning;
- › Roadside Native Vegetation – regional planning and management issues.
- › Tourism – RDAEP - restructure to sub-regional groups, Food and Tourism Prospectus, RV, Coastal Access and Caravan Strategy, Eyes on Eyre etc.
- › Aged Care at the local Council level – Council’s role.
- › NHVR impacts on farm machinery movements.
- › Transport Plan and SLRP prioritisation and funding applications.
- › Oil and gas exploration in the Great Australian Bight.
- › Eyre Peninsula railway closure
- › Joint submissions with RDAEP on various issues.



PLANS, PROGRAMS AND REPORTS – CURRENT STATUS

CORPORATE PLAN 2016 – 19

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

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

To avoid confusion between the Business Plan prepared by respective Councils, the EPLGA uses the term ‘Management Plan or Corporate Plan’. The Management Plan is for the period 2016 – 2019 and reviewed annually, incorporating an updated annual work plan and budget for the current year. It also includes the current strategic directions of the EPLGA for that period. Each year through the Annual Business Plan process the Corporate Plan Strategies and Actions are refined to those still outstanding or ongoing strategies and actions.

The Corporate Plan will be updated in 2020.

MANAGEMENT PLAN PERFORMANCE FOR 2019 – 20

Goal Area 1.1 Advocacy and Representation

Core Activities

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

Comments:

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

- ***Health – Doctors and professional health shortages and issues***
- ***New deep sea port for Eyre Peninsula***
- ***Railway Closure***
- ***Road network pressure and planning due to railway closure***
- ***Eyre Peninsula Regional Assessment Panel matters***
- ***Regional Airports – screening***
- ***TAFE – Campus closures and course offerings***
- ***Local heritage listings & procedures***
- ***Eyre Peninsula Strategy document***

Strategic Actions

- 1.1.4 Develop effective working relationships between the EPLGA and member Councils and external stakeholder agencies and organisations
- 1.1.5 Develop key EPLGA messages to demonstrate maximum alignment to the State Strategic Plan and Economic Priorities, in particular economic reform and jobs, climate change and renewable energy
- 1.1.6 Develop the understanding of, and commitment to, mutuality of interests to optimise benefit for member Councils across the region from advocacy and partnerships



- 1.1.7 Lead the completion of the Economic Development Strategy and Regional Strategic Plan and identify and lead the development of regional strategic responses to key issues as and when required.

Comments: *EPLGA have entered into a unique shared services agreement with Regional Development Australia Eyre Peninsula for the services of the EO. Reducing costs for both organisations, the shared service is working well and reinforces the cooperation across economic development and local government issues.*

Goal Area 1.2 Governance

Core Activities

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

Comments:
Compliance met.

Strategic Actions

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

Comments:
Eyre Peninsula Regional Assessment Panel is now in place. Assisting Councils to share and assist one another where expertise is not available, etc. The staff committees are useful in this process. The other regional organisations are encouraged to work closely with member Councils and to investigate opportunities for region wide projects to maximise procurement benefits, etc.

Goal Area 1.3 Member Services

Core Activities

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

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

Strategic Actions

- 1.3.8 Continue to facilitate the activities of the EP Mineral & Energy Resources Community Development Taskforce.
- 1.3.9 Develop value-added services for member Councils, based on collective or regional value and cost-benefit
- 1.3.10 Facilitate and promote the development of shared procurement initiatives.



- 1.3.11 Facilitate the development of a regional transport strategy, including the identification of road priorities and road funding proposals.
- 1.3.12 Establish and facilitate specialised interest groups, such as Council works managers and compliance staff.
- 1.3.13 Maintain communications with member Councils and the regional community through media releases, website, newsletter and formal means of communication.
- 1.3.14 Establish an annual business (work) plan for the Executive Officer to manage and report against.

Comments:

Shared procurement services is difficult in such a large region, however the CEOs continue to work together on LG procurement council requirements and shared services in planning to complement the implementation of the updated Planning and Development Act.

With the railway closure the completed Eyre Peninsula Transport Strategy 2020 will need to be updated with the construction of a new port on Eyre Peninsula.

Regional communications with Councils and other groups is mainly carried out through emails, media releases, staff meetings etc.

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

Staff regional committees assist in developing and refining regional strategy recommendation to the EPLGA Board.

KEY PERFORMANCE INDICATORS

While the measurement of performance is a key component of planning, the nature of the workload for the Executive Officer has typically made KPI setting and measurement difficult. Much of the day-to-day operational activity remains reactive and in response to legislated and policy changes that routinely emerge. However, the following measurement may be an indication of performance for each year.

KPI	MEASURED BY	TARGET SCORE
Member General Satisfaction	Number of formal complaints	One complaint from members
Member attendance at meetings, workshops, training	Number of members who are represented	All members Actual: Usually all 11 Councils represented.
Competitive funding secured	Dollars secured	Equal to membership (\$193K) Actual External Funding: (\$209k) Target met.
Achieved annual work plan		All items either achieved or timeframes for completion, and process, in place. Some subject to external funding. Actual: On target
EPLGA is represented at LGA regions meetings	Number of meetings attended	100% Actual: 100%
Co-ordinate regional training activities on EP	Number of days training sessions per year	At least 6 Actual: Training formats have moved online to webinars regarding COVID-19, Planning, and Local Government Reform, Community Engagement and Managing Change.
Annual review of Executive Officer	Final achievement score	Probation report for new EO due October 2020



Greater media activity	Number of interviews and media releases	At least 1 interview per month. Media releases at least every 2 months. Actual: Met target
------------------------	-----------------------------------------	---------------------------------------------------------------------------------------------------

EPLGA COMMITTEE REPORTS

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

USE OF FINANCIAL RESOURCES

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

31st August, 2020

Mr Peter Scott,
Eyre Peninsula Local Government Association
89 Liverpool Street
PORT LINCOLN SA 5606

Dear Peter,

RE: AUDIT OF EYRE PENINSULA LOCAL GOVERNMENT ASSOCIATION
FOR THE YEAR ENDED 30TH JUNE 2020

We advise that we have now completed our Audit of the Eyre Peninsula Local Government Association for the year ended 30th June 2020 and enclose a copy of our Audit Opinion for your records.

Our audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance whether the financial report is free of material misstatement. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial report and therefore may not detect all points of weaknesses in systems and procedures which may exist.

Having completed the Audit we now make the following comments:

Internal Controls

It is our opinion that the Eyre Peninsula Local Government Association has adequate internal controls. During the conduct of our audit we did not make any observations which would contradict this opinion.

Taxation & Superannuation Liabilities

During the conduct of our audit we observed that GST, PAYG Withholding and Superannuation are being paid in a timely manner and in accordance with legislative guidelines.

Yours faithfully,


Greg Nicholls B. Com, CPA, CTA
GILL PENFOLD KELLY PTY LTD



Tony Gray
Scheme Manager
Local Government Association Workers Compensation Scheme
GPO Box 1693
ADELAIDE SA 5001

Dear Tony,

Report of the Auditor of _____ Eyre Peninsula Local Government Association _____
(name of Council/organisation)

As required by the Board of the Local Government Association Workers Compensation Scheme, I confirm that I have audited the Actual Remuneration Declaration for the period **1st July 2019 - 30th June 2020** as provided by the abovenamed employer.

A	For the year 1/7/19 – 30/6/20, the Audited Actual Remuneration (excluding the amount declared in "B" below) is:	\$182,113
B	Only where applicable - Eligible Apprentice Remuneration - this amount is defined as an apprentice who is or will be trained under an approved training contract in an occupation declared to be a "trade" under Section 6 of the Training and Skills Development Act 2008	\$ -
C	Remuneration Total (A + B)	\$182,113

I wish to certify that, in my opinion the Remuneration Total is correct in line with the definition of Remuneration which is set out on the Actual Wages Declaration form, a copy of which is attached.

Yours sincerely,

Signature of the Auditor: _____

Date: _____ 31/08/2020

Name of Firm: _____ Gill Penfold Kelly

IMPORTANT: Please return to the LGA Workers Compensation Scheme via
LGRSAdmin@lga.com.au by **Friday 9th October 2020.**

EYRE PENINSULA LOCAL GOVERNMENT ASSOCIATION

**FINANCIAL ACCOUNTS
FOR THE YEAR ENDED
30TH JUNE 2020**

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EYRE PENINSULA LOCAL GOVERNMENT ASSOCIATION

STATEMENT OF INCOME & EXPENDITURE **FOR THE YEAR ENDED 30TH JUNE, 2020**

		2020	2019
	NOTE	\$	\$
<u>INCOME</u>			
Grants Received	2	209,399	225,413
Interest Received		7,149	8,322
Project Income - EP Councils	3	800	5,680
Membership Fees	4	199,187	193,293
Reimbursable Expenses		23,485	307
<u>TOTAL INCOME</u>		440,020	433,015
<u>EXPENDITURE</u>			
Administration		9,500	9,456
Audit Fees		1,640	1,580
Bank Charges & Taxes		74	76
Computer Expenses		2,114	1,279
Employee Expenses		144,839	139,563
Insurance		6,000	5,842
Legal Costs		-	2,290
Meeting Expenses		5,571	4,402
President's Expenses		2,250	2,250
Project Expenditure	5	210,258	180,593
Secretarial Services		19,000	18,911
Telephone		856	1,722
Travel & Accommodation		5,459	9,640
<u>TOTAL EXPENDITURE</u>		407,561	377,604
<u>NET SURPLUS/(DEFICIT)</u>		32,459	55,411
<u>NON-OPERATING INCOME AND EXPENSES</u>			
<u>Non Operating Income</u>			
ATO COVID-19 Cash Flow Bonus		18,552	-
<u>NET SURPLUS/(DEFICIT)</u>		\$ 51,011	\$ 55,411

EYRE PENINSULA LOCAL GOVERNMENT ASSOCIATION

STATEMENT OF INCOME & EXPENDITURE **FOR THE YEAR ENDED 30TH JUNE, 2020**

	2020	2019
	NOTE \$	\$
Net Surplus/(Deficit)	51,011	55,411
Extraordinary Items	-	-
<u>TOTAL NET SURPLUS/(DEFICIT)</u>	51,011	55,411
Surplus Funds at July 1	295,938	240,526
SURPLUS/(DEFICIT)	346,949	295,937
<u>ACCUMULATED SURPLUS/(DEFICIT)</u> <u>AT 30TH JUNE, 2020</u>	\$ 346,949	\$ 295,937

EYRE PENINSULA LOCAL GOVERNMENT ASSOCIATION

STATEMENT OF FINANCIAL POSITION AS AT 30TH JUNE, 2020

		2020	2019
	NOTE	\$	\$
<u>EQUITY</u>			
Accumulated Surplus		\$ 346,949	\$ 295,937
REPRESENTED BY			
<u>CURRENT ASSETS</u>			
Cash at Bank	6	594,705	513,446
Debtors		13,783	-
ATO BAS Account		6,806	-
Income Accrued		1,504	1,474
GST Receivable		5,151	826
Prepayments		1,915	455
<u>TOTAL ASSETS</u>		623,864	516,201
<u>CURRENT LIABILITIES</u>			
Sundry Creditors	7	986	3,828
Creditors		2,039	2,196
Unspent Project Funds	8	269,900	171,619
Provision for Holiday Pay		3,990	16,883
Prov'n for Long Service Leave	9	-	25,738
		276,915	220,264
<u>NET ASSETS</u>		\$ 346,949	\$ 295,937

EYRE PENINSULA LOCAL GOVERNMENT ASSOCIATION

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1. This financial report is a special purpose financial report prepared for use by Board and members of the association. The Board has determined that the association is not a reporting entity.
2. The financial report has been prepared on historical cost basis and does not take into account changing money values or except where stated current valuations of non-current assets. The statements are prepared on an accruals basis.
3. Provision is made in respect of the association's liability for annual and long service leave at balance date. Long service leave is accrued from an employee's start date. Leave provision is based on current wages as at reporting date, and does not include on-costs.

	2020	2019
	\$	\$

NOTE 2 - Grants Received

LGA of SA - Outreach Service	-	25,000
LGA of SA - Regional Capacity	209,399	200,413
	<u>209,399</u>	<u>200,413</u>
	\$ 209,399	\$ 225,413

NOTE 3 - Project Income - EP Councils

Emergency Management Planning	-	5,680
EP Community Solar Scheme	800	-
	<u>800</u>	<u>-</u>
	\$ 800	\$ 5,680

NOTE 4 - Membership Fees

District Council of Ceduna	16,733	16,308
District Council of Cleve	14,262	13,738
District Council of Elliston	13,276	12,788
District Council of Franklin		
Harbour	12,922	12,409
District Council of Kimba	13,011	12,575
Wudinna District Council	13,264	12,764
District Council of Lower Eyre		
Peninsula	19,474	18,469
District Council of Streaky		
Bay	15,111	14,666
District Council of Tumby Bay	15,781	15,207
City of Whyalla	36,524	36,063

EYRE PENINSULA LOCAL GOVERNMENT ASSOCIATION

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE, 2020

	2020	2019
	\$	\$
City of Port Lincoln	28,829	28,306
	<u>\$ 199,187</u>	<u>\$ 193,293</u>

NOTE 5 - Project Expenditure

	-	3,169
Unspent Funds at 1 July	(171,619)	(10,801)
Coastal	2,000	-
Regional Committees Support	7,534	8,247
Forums & Conferences	600	-
Governance & Planning Reform	1,000	-
Emergency Management Planning	-	3,781
Mining Taskforce	-	495
CORES EP	-	2,276
Regional Governance-JPB Pilot	24,930	1,779
Regional Planning - General	11,168	-
Regional Transport Strategy	44,640	28
Tourism/Signage/Promotions	20,105	-
Unspent Funds at 30 June	269,900	171,619
	<u>\$ 210,258</u>	<u>\$ 180,593</u>

NOTE 6 - Cash at Bank

BankSA Society Cheque Account	50,638	16,460
Bendigo Bank Term Deposit	165,085	162,198
LGFA	378,982	334,788
	<u>\$ 594,705</u>	<u>\$ 513,446</u>

NOTE 7 - Sundry Creditors

PAYG Withheld	-	2,604
Superannuation	986	1,224
	<u>\$ 986</u>	<u>\$ 3,828</u>

NOTE 8 - Unspent Project Funds

Regional Capacity Building	<u>\$ 269,900</u>	<u>\$ 171,619</u>
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NOTE 9 - Prov'n for Long Service Leave

District Council of Tumby Bay	-	6,562
Eyre Peninsula Local Govt. Association	-	19,176
	<u>\$ -</u>	<u>\$ 25,738</u>

EYRE PENINSULA LOCAL GOVERNMENT ASSOCIATION

BOARD CERTIFICATE

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

The Board of the association declares that:

- 1 the financial statements and notes present fairly the association's financial position as at 30th June 2020 and its performance for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements;
- 2 in the Board's opinion there are reasonable grounds to believe that the association will be able to pay its debts as and when they become due and payable.

This declaration is made in accordance with a resolution of the Board:

signed

.....

.....

position

.....PRESIDENT.....

.....Executive Officer......

Dated this 4th day of Sept 2020

INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF
EYRE PENINSULA LOCAL GOVERNMENT ASSOCIATION

4 Tasman Terrace, PO Box 2180

Port Lincoln, SA 5606

Telephone: (08) 8682 1899

Facsimile: (08) 8682 1408

Email: gpk@gpk.com.au

ABN 64 945 523 972

ACN 007 909 382

To the members of Eyre Peninsula Local Government Association,

Report on the financial report

We have audited the accompanying financial reports, being a special purpose financial report, of Eyre Peninsula Local Government Association, for the year ended 30th June 2020.

The responsibility of the members of the Board for the financial report

The members of the Board are responsible for the preparation and fair presentation of the financial report and have determined that the accounting policies described in Note 1 to the financial statements which form part of the financial report are appropriate to meet the financial reporting requirements of the Local Government Act 1999 and are appropriate to meet the needs of the members. The Board's responsibility also includes establishing and maintaining internal control relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditor's responsibility

Our responsibility is to express an opinion on the financial report based on our audit. No opinion is expressed as to whether the accounting policies used, as described in Note 1, are appropriate to meet the needs of the members. We conducted our audit in accordance with Australian auditing standards. These auditing standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial report 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the members of Board, as well as evaluating the overall presentation of the financial report.

The financial report has been prepared for distribution to members for the purpose of fulfilling the Board's financial reporting responsibilities under the Local Government Act 1999. We

disclaim any assumption of responsibility for any reliance on this report or on the financial report to which it relates to any person other than the members, or for any purpose other than that for which it was prepared. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Auditor's opinion

In our opinion the financial report of the Eyre Peninsula Local Government Association presents fairly the operations and financial position of the association for the year ended 30th June 2020.

Gill Penfold Kelly Pty Ltd



Gregory S Nicholls

31st August 2020

4 Tasman Terrace, Port Lincoln SA 5606