



PortAugusta

CITY COUNCIL



PORT AUGUSTA CITY COUNCIL ANNUAL REPORT 2022/2023



Artwork by artist Siv Grava and John Turpie located at the Port Augusta Railway Station, Port Augusta

Council is required to prepare and adopt an Annual Report each year, in line with the provisions of Section 131 of the *Local Government Act 1999* including the information detailed in Schedule 4. Section 9 of the *Freedom of Information Act 1991* also requires Council to publish an Information Statement at intervals of not more than 12 months. The preparation and adoption of the 2022/2023 Annual Report ensures compliance with these legislative provisions. A hard copy of the Annual Report is available, free of charge, from the Council Office, 4 Mackay Street, Port Augusta, or alternatively can be viewed on Council's Website www.portaugusta.sa.gov.au

Front cover: Matthew Flinders Lookout (Redbanks), Port Augusta West.

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SECTION ONE:

Introduction



Executive Summary

A warm welcome to our Annual Report.

Throughout the 2022/2023 financial year, we continued to deliver services that our community values, along with key projects which created or renewed infrastructure to ensure our city remains a great place to live.

The Annual Report is a comprehensive council document which includes information prescribed by legislation, combined with general information about our key focus themes within the Strategic Directions 2019-2029 for the Port Augusta City Council.

The Annual Report for 2022/2023 includes achievements measured against our strategic projects, services and programs that council aimed to deliver throughout the financial year in accordance with the Annual Business Plan. We have structured this report to make it easy to find what you need and you will find information about who we are, what we do, and what we have achieved. You will find further information on our financials, strategic reporting, corporate structure and governance.

Port Augusta City Council's Annual Report for 2022/2023 is a testament to the dedication, hard work, and collaboration of our Council members, staff, and the entire community. Thank you to those who have contributed to the progress we've achieved, and we look forward to another year of growth, development, and prosperity for Port Augusta.

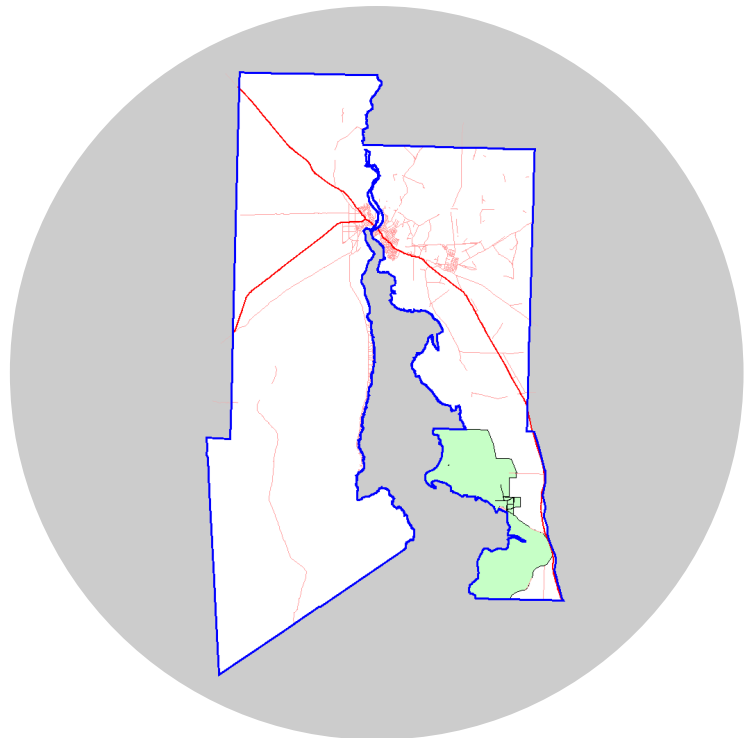
We encourage all residents and stakeholders to read the detailed report for a more comprehensive understanding of our achievements.

We hope you enjoy reading about our 2022/2023 achievements.

Our City

Port Augusta is the most uniquely located City in South Australia, sitting at and nestled around the top of Spencer Gulf, the heart of South Australia. This is a seaside City, yet it maintains its strong connections with the iconic Australian Outback. The stunning backdrop of the Flinders Ranges is a constant reminder of this link to the Australian bush.

The Port Augusta City Council area is 1,153.1 km² and extends to the foothills of the Flinders Ranges in the east and to Lincoln Gap in the west.



Our Values

The following outlines the qualities that underpin the way we treat each other, the natural and built environment and all of the resources and materials we use in our daily lives.



Respect and Social Cohesion

Respect is fundamental to building a strong, socially cohesive community. It is based on a fundamental belief in the worth and value of all living things. It informs the way we treat people and nature. It also includes the way we protect our built heritage.

We demonstrate respect when we include people in our conversations about what matters to us and listen with open hearts and minds to what they tell us. We value cultural diversity and encourage the expression of these different perspectives.

We nurture respect when we find ways to work together on particular actions that address our shared concerns.

Respect deepens when we take the time to learn more about each other through sharing our culture, our celebrations and our achievements.



Optimism and Confidence

We will face the future with a positive attitude drawing on our collective strengths and our shared history of struggle and triumph.

We are resilient people and Port Augusta is a resilient place. We know that we have succeeded at anything we have believed in.



Courage

We are not afraid to face the hard issues and work through them together. We are prepared to take calculated risks to move towards a better future. Those who speak up are not silenced. They are invited to contribute to the solutions.



Leadership

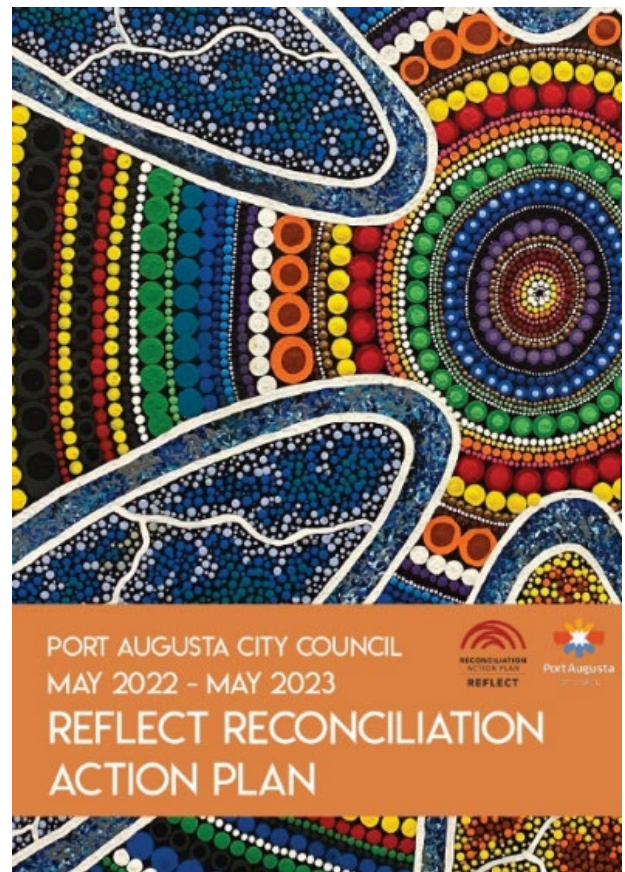
We commit ourselves to nurturing leadership in our children and young people, valuing their contributions as citizens of our City.

We develop opportunities for people to provide leadership within their communities, workplaces and places of learning.

We actively support those who accept leadership roles in the community, whether these are political, religious, recreational, business or civic.

Leaders have a passion and determination to succeed which means they are always prepared to try, to learn from their mistakes and try again. They are motivated by a desire to create a better world rather than the need to satisfy their own egos. We therefore value our leaders and recognise their contribution publicly.

Reconciliation Mission Statement and Reconciliation Action Plan



Port Augusta City Council's Reconciliation Action Plan (RAP) outlines the Council's approach to its Reconciliation journey and provides a framework to guide towards creating an inclusive and respectful environment in which the cultures of Aboriginal and Torres Strait Islander peoples are acknowledged, shared and celebrated.

The objective of the document is to help to develop a community that accepts Aboriginal and Torres Strait Islander peoples. We aim to develop strong relationships built on trust and respect, and that are free of racism. The RAP has been developed with input from Staff and Management, the Aboriginal Community Advisory Group and the broader community.

The RAP consolidates Council's longstanding commitment to driving positive change towards Reconciliation with Aboriginal and Torres Strait Islander Peoples and the community. We are committed to working towards true and meaningful Reconciliation and will continue to build on the development of our RAP and embrace it as a "living document" that will be reviewed, changed and adapted over time.

"We acknowledge and respect the Barngala and Nukunu people as the Traditional Custodians of the ancestral lands. We pay respect to all Aboriginal cultural groups and individuals. As it has been in the past, Port Augusta continues to be a meeting place, with members of many different language groups living here."

Artwork by: Marli Macumba



SECTION TWO:

The Council



2.1 Elected Members

The Port Augusta City Council comprises of a Mayor and nine Councillors. The Mayor is elected by the community, keeping with the fundamental principle of democracy and provides the community with an opportunity to express faith in a candidate on a four-yearly basis. Elected Members are elected at large and represent the whole of the community and this structure ensures a community wide focus when debating and voting on issues within the Chamber.



Mayor Linley Shine

Mayor: 2022 - current
Deputy Mayor: 2020 – 2021
Councillor: 2018 – 2020



Deputy Mayor Mark Myers

Deputy Mayor: 2022 – current
Councillor: 2014 - 2018



Cr Sam Bates

Councillor: 2022 – current



Cr Louise Foote

Councillor: 2018 – current



Cr Michael McKinley

Councillor: 2022 – current



Cr Nora Bennett

Councillor: 2022 – current



Cr Phillip Brown

Councillor: 2010 – current
Deputy Mayor: 2018 -2020 / 2021-2022



Cr Maralyn Marsh

Councillor: 2018 – current



Cr John Naisbitt

Councillor: 1981-1983
2018 – current



Cr Sunny Singh

Councillor: 2018 – current

2.2 Council Meeting Structure

2.2.1 Council Meetings

Council meetings were held on the second Tuesday of each month excluding January, where it was held on the third Tuesday. Meetings commenced at 6.00pm up until November 2022 where the Council moved to commence meetings at 5.30pm. The agenda and minutes are placed on Council's Website and are emailed to a public listing, for those who have registered an interest. Agendas are available on the Friday before a Council meeting and Minutes are made available within 5 days following the meeting.

2.2.2 Information Briefing Sessions

Information Briefing Sessions are held as required and provide an opportunity to enhance the Council decision-making processes, by providing opportunities for Council to become better informed on issues and seek clarification. Notice of Briefing Sessions are published on Council's website, including the matters to be discussed and whether it is open to the public, or confidential. In 2022/2023 Council held 17 Briefing Sessions.

The Elected Members Remote Attendance Policy adopted in May 2023 states that it is an expectation that Elected Members will make all endeavours to personally attend at least 75% of meetings of Council Committees and Advisory Groups as well as information briefings, and that attendance will be reported in the Annual Report. This reporting will commence for the 2023/2024 financial year.

2.3 Council Meeting Attendance Records

The following tables provide a record of attendance by Elected Members at Council and Special Council meetings held during the reporting period:

Elected Member	Council Meeting	Special Council Meeting	Total % Attendance
Council Meetings 1 July 2022 – 8 November 2022			
Total number of Meetings	5	3	
Mayor Benbow	5	2	87.50%
Deputy Mayor Shine	5	3	100%
Cr Foote	4	1	62.50%
Cr Johnston	3	2	62.50%
Cr Leonard	4	2	75%
Cr Marsh	4	3	100%
Cr Naisbitt	3	3	75%
Cr Paynter	3	3	75%
Cr Brown	5	3	100%
Cr Singh	5	2	87.50%
Council Meetings 9 November 2022 – 30 June 2023			
Total number of Meetings	7	3	
Mayor Shine	7	3	100%
Deputy Mayor Myers	7	3	100%
Cr Foote	7	2	90%
Cr Marsh	7	3	100%
Cr McKinley	7	3	100%
Cr Bennett	6	2	80%
Cr Brown	7	3	100%
Cr Bates	6	3	100%
Cr Singh	6	3	100%
Cr Naisbitt	6	3	90%

2.4 Council Committees

2.4.1 Audit and Risk Committee

The Audit and Risk Committee is established pursuant to Sections 41 and 126 of the Local Government Act 1999. The Committee is responsible to report and provide advice to Council on its financial reporting and sustainability, internal controls and risk management systems, and internal and external auditing processes. Independent Members are paid a Sitting Fee of \$600 for meetings attended, and the Independent Chair is paid a Sitting Fee of \$1,400 per meeting. The Audit and Risk Committee met on 16 August 2022, 1 November 2022, 22 February 2023 and 23 May 2023.

2.4.2 Upper Spencer Gulf Regional Assessment Panel (USGRAP)

The USGRAP was established by the Minister for Planning pursuant to Section 84(1)(c) of the Planning, Development and Infrastructure Act to assist in facilitating the assessment of development applications. The USGRAP constitutes the following councils: City of Whyalla, Port Augusta City Council and Port Pirie Regional Council. The USGRAP meets on an as needs basis on the first Tuesday of the month commencing at 4:00pm. The USGRAP met on 1 November 2022, 14 March 2023, 28 March 2023, and 27 June 2023.

2.4.4 Safety First Committee

Council's Health and Safety Committee known as the Safety First Committee, is established pursuant to Section 75 of the Work Health and Safety Act 2012 (SA) to bring together workers and management to assist in the development and review of health and safety and to genuinely consult discuss matters pertaining to safety. Safety First meet on the third Thursday of each month (excluding January). There were 11 meetings held during 2022/2023 and the minutes of meetings are presented to Management Group and communicated to all staff.

2.4.5 Building Fire Safety Committee

The Building Fire Safety Committee is established pursuant to Section 157 (16) of the Planning, Development and Infrastructure Act 2016 and plays an important role in protecting the on-going safety of building occupiers and users, by investigating whether building owners are maintaining proper levels of fire safety in their buildings. The Building Fire Safety Committee meets at a time and date that suits members, but a meeting must be held at least once every 3 months. Meeting frequencies were reduced due to COVID-19 restrictions. During the reporting period, the Committee met 9 August 2022, 28 November 2022 and 23 May 2023.

2.4.7 Chief Executive Officer Performance Review Committee

The purpose of the Chief Executive Officer Performance Review Committee is to report and provide advice to Council on the performance of the Chief Executive Officer in achieving the annual key performance indications, as determined by Council. The Committee meets annually to undertake the performance review, and a mid-term evaluation is also undertaken. The Committee met on 10 May 2022.

2.5 Advisory Groups / Working Group

2.5.1 Emergency Planning Committee

The Emergency Planning Committee is responsible for developing, implementing and monitoring Council's emergency management activities and to ensure that staff are aware of emergency and continuity plans, policies and procedures. The Committee meets on a bi-monthly basis, with the committee meeting on 14 December 2022 and 7 June 2023.

2.5.2 Disability Advisory Group

The Disability Advisory Group is responsible for developing and implementing strategies which aim to ensure that the City of Port Augusta is an inclusive and accessible city for people with a disability now and into the future. The Group meets as agreed by the members, but was unable to meet due to insufficient membership.

2.5.3 Aboriginal Community Advisory Group

The Aboriginal Community Advisory Group is an advisory group of the Council. The objective of the group is to provide advice and guidance to Council on the strategies and priorities that the Council should implement within the Community to ensure that positive outcomes are achieved that are consistent with cultural requirements of the diverse Aboriginal Community. The group meets on the first Monday of the month and minutes are presented to Council for adoption. The group met two times during 2022/2023.

2.5.4 Finance Reference Group

The Finance Reference Group was established on 8 February 2022, with the purpose of the group being to address financial issues. The group met on 22 June 2022 but was unable to hold further meetings due to insufficient member numbers. The group was discontinued following the 2022 Local Government Elections.

2.5.5 Australian Arid Lands Botanic Garden Advisory Group

The Australian Arid Lands Botanic Garden (AALBG) Advisory Group was established to monitor the implementation of the AALBG Strategic Plan and provide advice to Council on opportunities for the development of the AALBG to ensure that it becomes an internationally recognised Centre of Excellence for AridSmart Plants and Outback Visitor Experiences. Independent Members of the Advisory Group are paid a Sitting Fee of \$188 for meetings they attend. This Advisory Group meets at least twice a year, and during the reporting period met on 17 August 2022, 28 October 2022 and 29 June 2023.

2.5.6 Port Augusta Marine Advisory Group

The Port Augusta Marine Advisory Group was established for advising Council on all marine matters relating to the Upper Spencer Gulf. The Group did not meet in 2022 and was discontinued following the 2022 Local Government Election.

2.6 External Committees, Boards and Associations

Council has formal representation on the following committees, boards and associations:

- Spencer Gulf Cities
- Zone Emergency Management Committee
- Port Augusta Business Centre Board
- Spencer Gulf Cities Zone Representative on the LGA Board
- SA Regional Organisations Committee (SAROC)
- SA Arid Lands Landscape Board
- Southern Flinders Tourism 'n' Tastes Committee
- Port Augusta Roxby Downs and Woomera Health Advisory Council

2.7 Elector Representation Review

Section 12(4) of the *Local Government Act 1999* requires that a comprehensive review of the composition of the Council is completed at least once in every 8 years, with the last review completed during 2017/2018. The Council is next due for a representation review in 2025/2026. Council's representation consists of a Mayor and nine Area Councillors. The following chart makes comparisons with other comparable Councils.

Council	Number of Electors	Elected Members including Mayor and Area Councillors	Ratio Elected Members to Electors 1:00
PORT AUGUSTA	9,688	10	1:1076
Port Lincoln	10,962	10	1:1218
Loxton Waikerie	8,327	11	1:833
Light Regional	11,265	10	1:1252
Copper Coast	12,312	10	1:1368
Victor Harbor	13,420	10	1:1491
Port Pirie	13,087	10	1:1454
Whyalla	15,736	10	1:1748

The above data was sourced The Electoral Commission of SA (ECSA) and it is current as at 27/07/2023.

2.8 Elected Members' Allowances and Benefits

2.8.1 Elected Members' Allowances

Pursuant to Section 76 of the *Local Government Act 1999* a member of Council is entitled to be paid an allowance to assist in covering costs associated with discharging their official functions and duties. The allowance is adjusted annually on the anniversaries of the periodic election, to reflect changes in the Consumer Price Index. In July 2022 the Remuneration Tribunal published the allowances applicable from November 2022 to November 2023. Elected Members' allowances are paid monthly in arrears.

Group 2 Council	November 2021 - November 2022	November 2022 - November 2023
Councillors	\$18,552	\$19,110
Deputy Mayor (1.25 times Councillors Allowance)	\$23,184	\$23,887.50
Mayor (4 times Councillors Allowance)	\$74,208	\$76,440

2.8.2 Members' Reimbursement of Expenses

Elected Members are entitled to receive reimbursement of expenses incurred while undertaking official functions and duties of the Council. The Elected Members' Allowances and Benefits Policy, outlines the expenses that will be reimbursed to assist Members in fulfilling their role.

2.8.3 Allowances and Benefits Register

Council maintains a register with details of all allowances and benefits paid to Elected Members throughout each financial year. The following benefits are issued to Elected Members to assist them in undertaking their roles and responsibilities:

- Mayor – Office computer and printer access, Laptop, USB modem, mobile phone, Council pool vehicle access, Civic Centre designated carpark, business cards, name badge.
- Councillors – Laptop or iPad, USB modem, Council pool vehicle access, business cards, name badge.

2.8.4 Elected Member Gifts

The following gifts were given to Councillors during 2022/2023, funded in whole or in part by the Council:

Gift	Amount
Bereavement Floral Arrangement – Mayor Linley Shine	\$81.82

2.8.5 Register of Interest

Elected Members are required to complete annually, and keep updated, a Register of Interest which are published on Council's website in accordance with Section 70 of the *Local Government Act 1999*, including the member's income sources or employer, the name of any political party, body or association formed for political purposes or any trade or professional organisation membership, and certain gifts received by the member.

2.9 Elected Members' Training and Development

The Elected Members' Training and Development Policy and Training Program allows members to maintain and improve their knowledge base to assist them in carrying out their official functions and duties. Pursuant to Regulation 8AA of the *Local Government (General) Regulations 2013*, the Elected Members completed the 4 mandatory Training Modules within the first 12 months of their term of office.

The total expenditure for Elected Members' training and development during 2022/2023 was \$20,111.43, and Elected Members attended the following training and development seminars:

Date	Training/Development Session	Attendance
22/11/2022	Induction, IT Equipment & Training	Mayor Shine, Deputy Mayor Myers, Crs Bates, Bennett, Brown, Foote, McKinley, Marsh, Naisbitt
25/11/2022	Records Management (Fran Wharton)	Mayor Shine, Deputy Mayor Myers, Crs Bates, Brown, Foote, McKinley, Marsh, Naisbitt, Singh
29/11/2022	Legal Essentials (Kelledy Jones)	Mayor Shine, Deputy Mayor Myers, Crs Bates, Bennett, Brown, Foote, McKinley, Marsh, Naisbitt
06/12/2022	Strategic Priorities & Finance (Michelle Bennetts)	Mayor Shine, Deputy Mark Myers, Crs Bates, Bennett, Brown, Foote, McKinley, Naisbitt, Singh
10/01/2023	Induction Session 3 – Council Services (Management Group)	Deputy Myers, Crs Bates, Bennett, Brown, McKinley, Marsh, Naisbitt, Singh
19/01/2023 20/01/2023	Induction Strategic Planning Workshop (Management Group)	Mayor Shine, Deputy Mayor Myers, Crs Bates, Bennett, Brown, Foote, McKinley, Marsh, Naisbitt, Singh
24/01/2023	Module 2 – Civic (Kelledy Jones Lawyers)	Mayor Shine, Deputy Mayor Myers, Crs Bates, Bennett, Brown, Foote, McKinley, Marsh, Naisbitt, Singh
31/01/2023	Module 2 – Civic (Kelledy Jones Lawyers) – (catch up)	Crs Bates, Bennett, Brown, McKinley, Naisbitt, Singh
17/02/2023 18/02/2023	Mayoral Leadership – (Norman Waterhouse)	Mayor Linley Shine
21/02/2023	Module 2 – Civic – Catch Up Session (Director City Services)	Cr Foote
28/02/2023	Module 1 – Behaviour (Kelledy Jones Lawyers)	Mayor Linley Shines, Crs Bennett, Brown, Marsh, Naisbitt, Singh
21/03/2023	Module 1 – Behaviour – Catch up Session (Kelledy Jones Lawyers - recording)	Deputy Mayor Mark Myers, Crs Bates, Foote, McKinley
28/03/2023	Module 3 – Legal (Kelledy Jones Lawyers)	Mayor Linley Shine, Deputy Mayor Mark Myers, Crs Bates, Bennett, Brown, McKinley, Marsh, Naisbitt, Singh
13/07/2023	Legal Essentials – Catch Up Session (Director City Services)	Cr Singh
24 July 2023	Strategic Priorities & Finance – Catch Up Session (Director Corporate and Community Services)	Cr Marsh
20/07/2023	Module 3 – Legal – Catch Up Session (Kelledy Jones Lawyers - recording)	Cr Foote
22/09/2023	Module 3 – Legal – Catch Up Session (Kelledy Jones Lawyers - recording)	Deputy Mayor Myers

SECTION THREE:



3.1 Strategic Directions 2019 – 2029

The Council's Strategic Management Plan: Strategic Directions 2019 – 2029 is supported by a Four Year Priority Action Plan. These documents focus on the importance of Port Augusta as a Regional Hub in the areas of Education, Tourism, Transport, Recreation and Culture, Retail and Business, Government and Not-for-profit Services, Renewable Energy and Circular Economy, Mining Services and Defence. The Council must review this document within two years of the General Election.

The Strategic Directions document contains five themes for which Council has an overarching strategic goal, and a number of targeted outcomes. The performance against each of these outcomes is detailed in this section of the Annual Report.



Theme 1: Community



Theme 2: Economy



Theme 3: Environment



Theme 4: Infrastructure



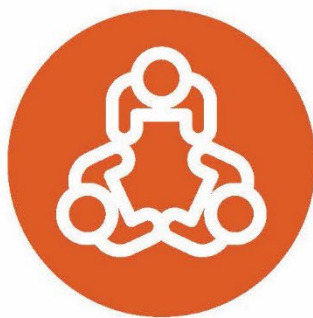
Theme 5: Governance and Financial Sustainability



3.2 COVID-19 Impact on Service Delivery

The performance against each of the five themes and associated outcomes, as well as Council's overall service delivery has been impacted by the COVID-19 Global pandemic. The effects of COVID-19 are felt within South Australia and restrictions, legislative changes and mandatory directions continued to be varied across Council operations, including Substance Misuse Services and the Childcare Centre.

Despite the restrictions, Council was able to adapt services and continue to provide a modified service to the community. To ensure the safety of all our staff and customers, heightened safety measures are continually practiced across Council venues, including the implementation COVID-19 Guidelines and increased cleaning, sanitisation, and personal protective equipment.



Theme 1: Community

GOAL

WE ARE A WELCOMING AND INCLUSIVE COMMUNITY THAT UNDERSTANDS, REPRESENTS AND PRESERVES OUR UNIQUE SENSE OF PURPOSE AND PLACE.



3.3 Strategic Directions Theme 1 – Community

Outcome 1.1 – Our City has a sustainable growth in population

Australian Citizenship

Port Augusta City Council welcomed 13 new citizens at four Australian Citizenship ceremonies throughout the reporting period. Ceremonies were held on 19 July 2022, 31 October 2022, 26 January 2023 and 31 May 2023. At the Australia Day Citizenship Ceremony in Gladstone Square, five new citizens were welcomed, with migrants from five countries, including China, Bahrain, United States of America, Philippines and India. Overall, we welcomed six women, five men and two children.



Outcome 1.2 – We are a resilient, inclusive, safe and a vibrant community where people feel proud to live.

Australia Day Awards

Gladstone Square in Port Augusta came alive with Australia Day celebrations. Smiling faces enjoyed the Australia Day breakfast at Gladstone Square, as well as music by the Caroon Road Band, the traditional Thong Toss and the 26er Australia Day cake. A citizenship ceremony took place after the flag raising ceremony by the 46th Army Cadet Unit.



Christopher Rowe - Citizen of the Year Award

Chris has played a large part within the Port Augusta Scout Group for 8 years, starting as a Cub Leader and making his way to Scout Leader, he has supported many young people through important years of their lives. Chris has organised and assisted with camps, hikes, programming, and badge work for the club.

Chris has also volunteered with the Port Augusta Calisthenics Club, assisting with fundraising, background support and installation of the new floor. Chris is a friendly reliable and hard-working person that the Club has relied on. Chris was also part of the Port Pirie Regional Gymnastics Academy this year, where he helped to maintain and offer safety checks on the equipment.

Chelsey Footner - Active Citizenship Award

For 15 years Chelsey has sat out the front of her grandma's house in the evenings during the Christmas season to give away toys to children, donated by churches and private community groups. It is estimated that over 15 years Chelsey has given away 6454 items. Chelsey and her cousins love this experience, meeting people from all over the community and the world, including a student from Japan! Chelsey has also assisted Ramsay Village and Edenfield by designing their nativity scene and giving out Christmas presents. Chelsey has also been involved in entertaining Health Focus members.



Tayla Carter – Young Citizen of the Year

Tayla started her small business "Quirky Cove" in 2013 at the young age of 12. Over the years the business has provided many South Australians with vibrant and quirky fashions at a variety of regional markets. In 2022, Tayla took on the responsibility of coordinating and running the Augusta Markets whilst employed locally and operating her retail business. Tayla is an admirable young business person committed to servicing the Port Augusta community and wider region.

Community Event of the Year – South Augusta Football Club – 2022 Harley Owners Group (Bayside SA Chapter) Rally

The Bayside HOG members started negotiations with the South Augusta Football Club and Port Augusta City Council in early 2020 and in August 2021 Harley Davidson Australia formally approved the Bayside HOG application to run the SA state rally at Central Oval in Port Augusta. Souths cooked five meals over the long weekend and engaged other local businesses to assist in supplying food and beverages for the large event including the Standpipe Motel, Kierans Kitchen and Corral Coffee. The team of Souths volunteers worked long hours at Central Oval to ensure the event ran smoothly, and the rally participants quickly nicknamed them the "Red Army". The volunteers were highly praised for the quality of meals provided and service to the HOG members, stating that Souths Football Club exemplified true community spirit and service to Port Augusta in hosting the Australian HOG members. The economic benefit to the Port Augusta business community was huge with 330 people attending the rally and spending money on accommodation, fuel, food, drinks as well as additional spend at local tourism attractions in Port Augusta and the Flinders Ranges.



ANZAC DAY Commemorations

The Port Augusta RSL hosted a Dawn Service in Gladstone Square, followed by a Gunfire Breakfast at the RSL Clubrooms. Members of the Community were invited to join the traditional ANZAC Day March through the CBD to Gladstone Square. Following the march, the mid-morning service was held in Gladstone Square where Mayor Shine laid a wreath on behalf of Council. At the completion of the service, Mayor Shine and CEO John Banks attending a lunch at the Port Augusta RSL Clubrooms.

Academic Achiever Award

Since 1991 Council has acknowledged the local Year 12 student who received the highest ATAR score with an Academic Achiever Award consisting of a \$200 donation, a trophy and recognition on the "Academic Achiever Award Honour Board". Louise Dickson of Caritas College was the 2022 Academic Achiever gaining her South Australian Certificate of Education with an outstanding ATAR score of 98.20. Louise has commenced a Bachelor of Arts at university and hopes to go on to study Occupational Therapy.

Photo: Louise receiving her Award from Mayor Shine.



Connecting to Culture through Art Grant

Uniting Country SA provided Council with a \$20,000 grant to support Children aged 7-12 to *Connect to Culture through Art*. The funding allowed the Yarta Purtli Art Gallery to deliver eight facilitated art workshops where children developed new skills and learnt about art mediums. The workshops allowed the children to connect in a creative way, embrace inclusivity and build resilience and confidence. The Children contributed their ideas for the design of two new Community Art Murals located at the Port Augusta Post Office and Maule Avenue Playground in Stirling North. Artist Joel Plevin invited the Children to help paint the murals.



Outcome 1.3 – People of all ages, cultures, abilities and interests have access to services, facilities and experiences that support their wellbeing.

Health Focus

Health Focus is funded by the Australian Government Department of Health through the Commonwealth Home Support Program. The organisation currently supports 85 clients in Port Augusta, providing a range of quality group activities to maintain and improve levels of physical, mental, spiritual, and emotional independence. The aim for local clients is to maximise wellbeing through social connections to enable independent living for as long as possible.



The programs include the Let's Keep Active Groups, Mens Group, Bizzi Bodies Exercise Group and Bizzi Walkers. Throughout the year theme days were held with games and in line with specific themes, a footy tipping competition for clients and speakers to provide information and support. With COVID-19 restrictions lifted, Health Focus resumed outings to Quorn, Whyalla, Restaurants, Cinema, Annual Christmas meals, and shopping trips.

Bizzi Walkers won a "Walking for Health" award in 2021, and with their winnings have donated a Bench seat which has been placed on the Eastside coastal pathway for everyone to sit and enjoy the lovely views.

Men's Shed

In July 2022 Bronwyn Filsell, Mens Shed Coordinator resigned after 19 years of service, and Joe, Trevor and John Retired after a long membership with the Mens Shed. The Shed received a number of donations during the 2022/2023 year from Veterans \$2000, Weight Watchers \$200, Stirling North Markets \$500, Lions Club Port Augusta \$400. These donations will go towards the upgrade of equipment at the Mens Shed.



Disability Access & Inclusion Plan 2020-2024

In 2018, the *Disability Inclusion Act 2018 (SA)* was passed because the South Australian Government recognised that a stronger commitment to access and inclusion planning for people living with disability was needed. As a result of Council's Disability Access & Inclusion Plan (DAIP) Council formed a Disability Reference Group with people with lived experience participating on the group. An annual report is provided to the Department for Human Services on the progress of the actions within the DAIP.



Service Excellence

Council were finalists at the 2023 Local Government Professionals SA Annual Leadership Excellence Awards. 122 nominations were received from 34 councils or subsidiaries, 36 nominations were shortlisted as finalists across 11 award categories. Port Augusta City Council was Recognised for 'Excellence in Diversity and Inclusion' for our Reconciliation Action Plan, developed by our Community Development team and 'Excellence in Community Partnerships and Collaboration' for the Outreach Team – City Outreach Project.



Substance Misuse Services

Council is funded through the State and Commonwealth Governments to provide Substance Misuse Services to the Port Augusta Community. The programs include the Sobering Up Unit, Clean Needle Program, Mobile Assistance Patrol, Assertive Outreach Program, and an Exceptional Needs Program. The Substance Misuse Service provides on the ground outcomes for our community, offering holistic support, assistance, and case management for the most vulnerable members of our community.

Clients are supported by offering a sustainable living environment and education on the effects of drugs and alcohol. In 2022/2023 the need for our services increased for our most vulnerable community members with the ongoing presence of COVID-19. Between December and March the Mobile Assistance Patrol was extended over weekend with an additional 2 hours per shift. Council works with multiple external agencies to enhance the living and wellbeing conditions of clients and provide external rehabilitation services.

STARCLUB

The Office for Recreation, Sport and Racing funding for the STARCLUB position ceased in April 2023. Prior to this the STARCLUB Field Officer continued to work with clubs on governance and providing training with courses offered in strapping. Variety Sports clinics for pickleball in conjunction with Optimal Support and One Culture and Sammy D Junior Bullying and Violence Prevention Programs were also offered free of charge to the community.

In November 2022 Council held its first Duathlon with extensive work put in marking running and cycling distances for more than 20 registered participants in this unique event.



Aboriginal Art and Culture

Arts and Culture play a vital role in drawing tourists to our region. Each year, the gallery proudly hosts the Malka Aboriginal Art Prize, celebrating the exceptional talent of regional and local Aboriginal artists. 2022 was no exception with over 100 people attending the Malka Aboriginal Art Awards and the winner was awarded \$20,000.

The Bungala Sculpture Exhibition “Solar and Sun” was hosted at the Australian Arid Lands Botanic Garden this year with multiple entries vying for the \$25,000 prize money. The exhibition was a significant drawcard to the Botanic Gardens. Additionally, Council extend support to Aboriginal artists and groups through solo exhibitions, providing them with a platform to showcase their artworks. The Yarta Purtli Art Gallery has been actively engaging with KU Arts to conduct art workshops, which develop skills and artistic growth among the Aboriginal community. The Gallery has also been provided with sponsorship (financial or materials) from Enel Green Power, KU Arts, Uniting Country and the National Indigenous Australians Agency.



Malka Aboriginal Art Prize

The Malka Aboriginal Art prize is in its fourteenth year. In 2023 Malka continued the sponsorship partnership with Bungala Solar Farm, operated by Enel Green Power. The Malka Aboriginal Art Prize is well known across the region and is also a stepping-stone for Aboriginal artists to be discovered and showcased. This year we received 48 entries, previous artists have gone on to feature at exhibitions in South Australia and Nationally. The exhibition is a chance for artists of all ages to be seen and to experience what it is like to have their artwork hanging in a regional art gallery.

Photo: Malka Art Prize 2023 Winner Janine Gray – Skeletal Fish.



Clean Up Australia Day

Clean Up Australia Day was held on the Sunday 5th March 2023 with 12 organisations registering to clean up around Port Augusta. Areas that were cleaned included Rotary Park, foreshore, coastal areas and roadside collection points. The event was supported by Veolia and PW2PA Alliance by providing skip bins around Port Augusta to assist participants with the disposal of items.

Community Events and Committees

Council provided both cash and in-kind support to successful organisations through the Community Sponsorship Program, including Port Augusta Golf Classic, Port Augusta Junior Basketball Carnival, 2022 Rotary Christmas Pageant, SA State Hog Rally, and the Aboriginal Evangelical Fellowship Convention.

Council provided two free outdoor community movies at Central Oval over the warmer months, with a Halloween themed event held in October followed by the screen of *Elf* as part of the Christmas Festivities.



Christmas Events

A return to community Christmas events in 2023 saw the Twilight Markets being held in the Barracks and Gladstone Square following the Rotary Christmas Pageant. The markets had a range of stall holders set up with plants, jewellery, homemade craft items on display with a variety of food stalls in attendance including popular donuts and fairy floss, baked potatoes and hot chips.



The Christmas Tree Festival was held at Central Oval with submissions received from more than 15 exhibitors who got creative and entered Christmas tree displays. Entries were received by local community groups, kindergartens and crafty individuals with the entries on show to the public over four days. The Community Christmas Fete was a combination of events at Central Oval including Christmas Carols with the Port Augusta Christian Ministers Association, Santa's Cave thanks to Rotary Club of Port Augusta, the Christmas Tree Festival, food and drinks, concluding with an outdoor movie screening of *Elf* on the oval scoreboard.



Council Employees Theme Day

Council engages in charity fundraising with staff implementing all staff 'theme' days, devised by staff and usually involve dressing up for a day based on a given theme. As this is an staff initiative it also provides benefit as an informal team building exercise. All yearly monies raised are divided equally across selected charities. In 2022/2023 the charities Council donated money to are Beyond Blue, Cancer Council and the Royal Flying Doctor's Service.

Outcome 1.4 – Aviation access to and from the City is easily accessible to all people.

Airport Management

The Port Augusta Laurie Wallis Aerodrome is a vital link between South Australia's regional and remote communities and cities across the State, delivering social and economic benefits. Port Augusta Airport is the transition hub for various Fly in Fly Out (FIFO) mining operations across the state including Beverly Uranium Mine, Prominent Hill, Carrapateena and Coober Pedy. National Jet Express (ex-Cobham Aviation) and Sharp Airlines continued to support the Region's FIFO operations. As of 24 January 2023, Qantas Link started undertaking FIFO operations to Cooper Pedy out of Port Augusta Airport which saw an increased in FIFO and Private Charters.



The Port Augusta Airport saw 4457 flights and processed 26,116 passengers during 2022/2023. Council continues to contract Avdata Services to undertake the billing of all passenger operations. The Royal Flying Doctor Service operated 1,241 flights, highlighting the importance of this community service to the State. The Port Augusta Airport even has the occasional military usage.

On the 1 April 2023, an emergency exercise was held at the Port Augusta Airport, with SA Police, Metropolitan and Country Fire Services, State Emergency Service, SA Ambulance Service and Royal Flying Doctors Services all in attendance as well as Airport and Airline Staff.

Council completed the apron resurfacing and line marking works in September 2022, undertaking both day and night works to minimise disruption to users over four days. This completed the works funded through the Round 2 of the Regional Airports Program. Council was also successful in obtaining a further \$110,000 funding from Round 3 of the Regional Airports Program for the sealing of taxiway Bravo and upgrading of the Apron Floodlights. The works will be undertaken in the 2023/2024 financial year.





Theme 2: Economy

GOAL

WE CAPITALISE ON OUR REGIONAL HUB
ATTRIBUTES TO PURSUE A THRIVING ECONOMY.



3.4 Strategic Directions Theme 2 – Economy

Outcome 2.1 – Our region is widely recognised as a regional hub with increasing investment and strong industry sectors, a skilled workforce and local jobs.

Economic Development

Council maintains close working relationships with Regional Development Australia Far North (RDAFN), and the Spencer Gulf Cities to provide a coordinated approach to regional development and any issues that arise. Council has supported the RDAFN initiative to develop a Port Augusta Investment Strategy, with Port Augusta well placed to be a strategic location for the development of renewable energy, bio futures, hydrogen projects, transportation hubs and those industries which support and are created by these developments. The strategy will direct both industry and government investment in Port Augusta, and focus on current growth, identifying infrastructure, supply chain and other enablers (workforce, housing, childcare). Additionally, the strategy should consider future growth driven by current projects and the identification of new industries/opportunities which could be created over the next ten years and develop an investment attraction strategy to be utilised by industry and government in capturing that growth.

Uni Hub Spencer Gulf

Uni Hub helps to overcome many of the barriers to university study by providing a local campus to study, with support people in place and access to local industry tutors. Uni Hub will assist in providing Port Augusta and the Upper Spencer Gulf with a skilled workforce.

Council has been proud to support the development of this facility including promoting the program on Council's Social Media and Electronic Newsletter, providing in-kind support for recruitments, media and communications and information technology, and IT services via a shared services commercial arrangement. In 2023, Council renegotiated the lease arrangement for The Institute, to allow Uni Hub to continue to occupy this building for a further 4 year period, which has increased the activation and vibrancy of the main street.

Port Playford

Port Augusta Operations has proposed 'Port Playford' a \$40 million development to transform the former Port Augusta Power Station site into an export facility. The development will see the return of commercial shipping to Port Augusta, creating over 100 jobs during the construction phase and a smaller number to support the ongoing operations.

Hallett Group Green Cement

In 2022 the Hallett Group launched a green cement project worth \$125 million taking shape across Port Adelaide, Port Augusta, Port Pirie and Whyalla. The primary manufacturing operation will be based at Port Augusta, employing approximately 50 people in the region and will extract and process historic waste flyash from the previous Port Augusta power station operations. The operation is to be undertaken in a highly controlled process that is sensitive to community expectations and in compliance with regulatory requirements.

Hallett Group Green Cement Transformation Project

Port Augusta milling, blending and distribution hub
Our proposed hub in Port Augusta is a key part of our Green Cement Transformation Project. The project will divert local industrial by-products to create low carbon green cement products for the construction and building industry sector.

The \$125 million investment over three sites will deliver over 50 long term jobs with the majority in the Upper Spencer Gulf.

What is green cement?
Our green cement products are made using supplementary cementitious materials (SCMs) – which are materials that can be used to replace cement.
We will make these materials using diverted industrial by-products and renewable energy.

Our green cement products in construction applications will replace over 50% of traditional high carbon cement. Once fully operational, our project could reduce Australia's carbon emissions by over 1 million tonnes per year.

The green cement will be made by diverting:
• Flyash from the legacy ash storage area at Port Playford
• Slag from Nystar Port Pirie and potentially from Liberty GFG Whyalla Steelworks.

These will be processed at the Port Augusta milling, blending and distribution hub before being safely transported across Australia and internationally.

The project will be fully powered by locally produced renewable energy. Dust will be carefully managed through fully sealed sheds, storage bins and silos, as well as through dust monitoring and suppression systems.

Green cement produced locally for national and international market

Reusing local industrial by-products

50 long term jobs in Upper Spencer Gulf

\$125 million investment across three sites

Committed to zero community dust impacts

Flyash Slag → Distribution hub → Green products

Outcome 2.2 – Our City is known as a destination of choice where people come to stay awhile to experience our lifestyle and environment.

Wadlata Outback Centre

Wadlata Outback Centre continues to be a major tourism attraction and an accredited Visitor Information Centre for the City, the Flinders Ranges and Outback of South Australia which welcomes thousands of visitors each year.

Staff responded to 4,298 onsite visitor information enquiries from 10,312 visitors, 14% being local and intrastate, 79% interstate and 7% international travellers. A survey of visitor length of stay showed that 35% were day visitors, 46% were overnight stays, 17% were longer stays and 2% were unknown at the time of completion of the survey. Staff also responded to 910 phone and email enquiries, sending out 333 Port Augusta and Flinders Ranges Information packs and were visited by 157 coaches and 20 schools.



Australian Arid Lands Botanic Garden (AALBG)

During 2022/2023 the Australian Arid Lands Botanic Garden received operational funding of \$750,000, from the State Government. Visitor numbers were 127,181, an all time record for the Garden and well above the pre-COVID levels. The Café had strong sales in comparison to pre-COVID years, with the highest ever sales in April, May and June 2022. Gift Shop Sales also saw record results following a return and increase of tourism visitors to the area.

Nursery sales have been steady with continued large orders for other Councils and organisations for revegetation projects and regional landscaping. Sales generated from the monthly availability list have enabled interstate purchases packaged and sent by Australia Post. Sales were also made at the Laura Fair in April, the Burra Garden Festival in October and the inaugural Quandong Festival in August. The upgrade of Boardwalk was completed and renovation of the six 'AridSmart Gardens' began, with two completed. Council is grateful for the support provided by the Friends of the AALBG through financial donations, and many volunteer hours in the garden as well as hosting of garden tours.

Notable events and activities throughout the year included Mothers Day, National Tree Day (Schools and Public Day), the Bungala Sun and Solar Sculpture Exhibition, and school and kindergarten visits. School holidays activities included Bush Buddies shows, a variety of workshops (terrarium and bonsai making) and an Easter scavenger hunt. The Port Augusta Music Club also performed on several weekends throughout the year. Promotion of the AALBG included 'Hello SA' aired 24th July 2022, and new photographic and video assets were produced by Tourism Australia. Advertising was obtained at the Visitor Information Boards at Lincoln Gap and the Discovery Park.





Theme 3: Environment

GOAL

WE VALUE, RESPECT AND PROTECT OUR
NATURAL AND BUILT ENVIRONMENTS.



3.5 Strategic Directions Theme 3 – Environment

Outcome 3.1 – Our community reduces potable water and energy consumption.

Wastewater Treatment Plant

In 2022/2023 monitoring of the lagoon was ongoing and included daily testing of the water prior to the flow to the storage lagoon, to ensure EPA levels are maintained for the usage of treated water for multiple sites. Due to above average rainfall, this past year has seen a reduction in the requirements of the consumption of treated water in parklands, areas in the bridge construction, and Eastside Foreshore and parklands adjacent to the construction area which has made a significant difference to the use of treated water. A reduction of fresh water in this past year from SA Water has made a difference in cost for irrigation. A larger chlorine tank was installed at the wastewater treatment plant to assist in the performance of the plant.

	FY20	FY21	FY22	FY23
Treated water consumption	158,917	187,910	117,200	281,246
SA Water consumption	852	2,596	12,007	9,924
Total water use (kilolitres)	128,790	128,148	103,217	97,733
% Treated water use	81.05%	68.2%	88.09%	34.74%

Port Augusta City Council Wastewater Treatment Plant (WWTP) data over the past four years.

Outcome 3.2 – Improve energy efficiency and increase accessibility to renewable energy.

Renewable Energy

Port Augusta – and the Upper Spencer Gulf – is well placed to be a major part of the energy transformation from coal to renewables. Port Augusta is in close proximity to some of the best and most diverse renewable and low carbon energy resources in the world and has the infrastructure, skills, knowledge and community support to keep powering our state. Port Augusta is proud to be home to a number of new large-scale renewable energy initiatives that will help to secure the economic future of our region and energy security for South Australia. Council continues to build relationships with a number of organisations as they embark on their developments within our region.

Outcome 3.3 – The amount of waste going to landfill is reduced by our community.

Ecobatt Battery Recycling

Council was approached by Ecobatt Battery Recycling to support Battery Recycling within the Port Augusta Community. Ecobatt provide mixed battery recycling at a number of sites in Port Augusta with Council also providing this service now with a 120 litre wheelie bins especially made to handle battery recycling and can also accept old mobile phones, laptops, button cell batteries, power tool batteries and accessories. The 120 litre bin can be found in the Civic Centre foyer for free and easy access by the community.



Free Waste Disposal Day

A Free Waste Disposal Day was sponsored by the Council and held on 6 March 2023 to coincide with Clean Up Australia Day. In total 121 vehicles went through the Cleanaway Transfer gates.

Free Household Hazardous Waste Collection

Port Augusta was fortunate to be selected by Green Industries SA as one of two sites to host a Free Hazardous Waste Collection Day at the Cleanaway facility on 6 May 2023. Those who took advantage of the opportunity were able to dispose of:

- Acids and alkalis
- Brake fluids and coolants
- Cleaning Products
- Fuel (up to 100 litres)
- Gardening chemicals (including insecticides, rodenticides, herbicides)
- Liquid Paint, varnish and stains (up to 100 litres)
- Other household chemicals
- Photographic chemicals
- Pool chemicals
- Solvents (including paint thinners, turpentine)

DROP-OFF LOCATION
Port Augusta Resource Recovery Centre
59 Footner Rd, Port Augusta

This service is free to all South Australian householders and trade painters. The service is supported by Paintback, the Port Augusta City Council and funded by Green Industries SA. All South Australian householders and trade painters may use this service, regardless of your suburb or council area.

This service is only for household chemicals. Up to 100 litres of paint will be accepted from householders, trade painters and councils.

Large quantities and commercial chemicals from businesses WILL NOT be accepted.

HOUSEHOLD CHEMICALS AND PAINT DROP-OFF DAY
Saturday 6 May 2023
9am - 3pm
Port Augusta Resource Recovery Centre
59 Footner Rd, Port Augusta

INSTRUCTIONS FOR DROP-OFF DAY

- Keep original labels on all containers or put labels on known chemicals.
- Package all materials securely to avoid spills.
- Place old containers in 'suitable' bags or buckets to avoid leaks.
- Place smaller containers in a box or larger container to help with unloading.
- Transport chemicals in your vehicle's boot or trailer for easy and safe handling.
- For your safety please stay in the car and let staff unload waste.
- Please note that no containers or boxes will be returned as we do not empty these on-site.

FOR FURTHER INFORMATION
City of Port Augusta 8641 9100

FREE HOUSEHOLD CHEMICAL AND PAINT DROP-OFF DAY
Saturday 6 May 2023
9am - 3pm
Port Augusta Resource Recovery Centre
59 Footner Road
Port Augusta

Logos: paintback, KESAB, WHICH BIN SA.GOV.AU, PortAugusta CITY COUNCIL, paintback

KESAB – School and Community Education Program

The 2022/2023 Waste and Recycling Education Program focused on educating school and community members about effective use of the three-bin system, with the aim of diverting organic and recyclable material from general waste bins and reducing contamination in recycling and green organics bins.

KESAB's Waste Educator spent two weeks (in November 2022 and May 2023) delivering sessions in Port Augusta and engaged with eight education sites (29 classes), 3 groups of adult community members and 60 visitors to the Central Oval display (a total of 650 residents). KESAB offered waste and recycling education through a diverse range of interactive and engaging educational sessions and workshops, including:

- DIY Cleaning and Personal Care Products Workshops – 22 November 2022 and May 2023
- Which Bin Presentation – May 2023
- Waste and Recycling Display – May 2023
- School Education Papermaking workshops
- Beeswax wrap workshops
- Recycle relays
- Recycle Rhythm sessions

FREE - DIY Cleaning and Personal Care Product Workshop
Tuesday 22nd November 2022
6.00pm - 7.30pm

REGISTRATIONS ESSENTIAL
(See Eventbrite link)

Logos: PortAugusta CITY COUNCIL, KESAB

Outcome 3.4 – The region’s unique natural resources and urban environment are recognised as a key element and high value asset in the City’s economic future.

Street Trees and Infrastructure Works

To support the Annual Infrastructure Asset Management Program for resealing footpaths, kerb repair and upgrade road projects, parks and garden staff undertook vegetation management works to ensure clear access for machinery and equipment works. This comprised of chemical treatment of weeds, road envelope clearance pruning for access, tree removals and root and stump grinding. Street tree and park garden bed maintenance included:

- 253 street tree trimming requests
- 28 parks storm damage debris collection requests
- 221 branch/ litter collection requests
- 14 garden bed maintenance requests
- 106 street tree assessment requests
- 25 delegated tree removals
- 2 pest nuisance tree removals
- 70 replacement tree plantings
- 137 stump removals
- 34 dead tree removals
- 8 termite treatments

Up to 70 street trees comprising Bottlebrush (*Callistemon Harkness*) and the Wilga (*Geijera parvifolia*) have been planted with replacement plantings targeting Nicholson Terrace and further infill plantings in the empty spaces around the CBD along Gibson Street, Flinders Terrace, Young Street and Marryatt Street.



Photo – Parks and Garden staff conducting street tree maintenance works using the elevated work platform along Jervois Street, Port Augusta.



Photo – Replacement trees planting works by along Nicholson Terrace, Port Augusta.

Chinnery Oval Reserve

New AFL goalposts were installed at Chinnery Oval just prior to the commencement of the 2023 football season. Due to the timing of the works coinciding with turf maintenance and works on the Joy Baluch Bridge duplication works, the contractor was able to access a concrete pump truck to avoid heavy vehicle access to the oval during the pouring of the new footings.

Photo – Concrete pump truck used for concrete pour for new AFL goalposts installed at Chinnery Oval Reserve, March 2023.



ETSA Oval Reserve

Another SA Water funded drinking fountain has recently been installed, this time at ETSA Oval Reserve beside the Lea Memorial Theatre following Council's successful grant application as part of the SA Water BYOB: Bring Your Own Bottle community program initiated to keep the community keep hydrated and healthy with accessible drinking water located via an app, while reducing waste from plastic bottles.



Barbeques Westside Foreshore Reserve renewals & Bird Lake Lookout Reserve BBQ refurbishment

The two barbeques at Westside Foreshore Reserve, Port Augusta (accessed via the Mellor Street side) have recently been replaced, for those thinking of a destination to enjoy the outdoors with views of the Spencer Gulf and Flinders Ranges. The two replacement barbecues feature stainless steel cabinets and more energy efficient hotplates, with one unit designed for equal access. At Bird Lake Lookout Reserve in Port Augusta, the existing brick barbecue has recently been refurbished with a new hotplate and service door, for those looking for a nice picnic spot for enjoying views across the salt lakes to the Flinders Ranges.



Photo – New equal access barbecue installed at the Westside Foreshore Reserve.

Playspace

A replacement climbing structure was installed at Sid Welk Reserve, Port Augusta West. The Cube is designed for use by all ages and aims to develop strength, agility, balance and coordination. At Northey Crescent Reserve there has been an addition to the playground equipment with a grasshopper rocker and T-swing to cater for the younger children in the neighbourhood.

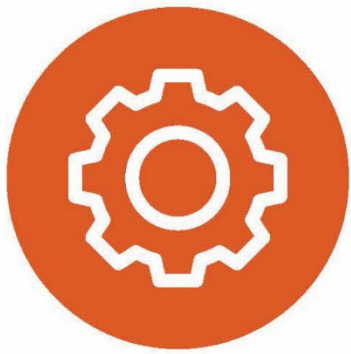
Photo – The new 'Cube' climbing structure at Sid Welk Reserve, Port Augusta West.



As part of Council's public consultation for the annual playground renewal program, the community survey feedback was valuable for assisting with the selection of the preferred replacement playground designs for various parks across the city. Six playgrounds will soon to be subject to renewal works, targeting Volunteer Park (Daniel Terrace), William Street Park, Whiting Parade Reserve, Christopher Street Park. This work will also include the installation of a replacement double swing at Keith Jones Memorial Park (Elsie Street).

Photo – Gallagher the Grasshopper was a new addition at Northey Crescent Reserve in Port Augusta West.





Theme 4: Infrastructure

GOAL

WE PROVIDE AND ADVOCATE FOR FIT FOR PURPOSE
INFRASTRUCTURE THAT IMPROVES THE PHYSICAL, ECONOMIC,
ENVIRONMENTAL AND SOCIAL WELLBEING OF OUR CITY.



3.6 Strategic Directions Theme 4 – Infrastructure

Outcome 4.1 – Our physical infrastructure meets our community needs.

Central Oval Community Hub

Central Oval continues to attract visitors to the venue, attending a range of workshops, sporting events and celebrations. The venue is a popular choice for hosting conferences, meetings, community gatherings, and large-scale events including the Aboriginal Evangelical Fellowship Convention, and the SA State Hog Rally. The indoor stadium, outdoor netball courts and oval continue to be utilised for netball, Inclusive Basketball, futsal, football, social mixed netball, school sports days and SAPSASA carnivals.

Hancock Stadium

Hancock Stadium underwent refurbishment being closed to the public from November 2022. Prior to this the stadium played host to the Port Augusta Junior Basketball Carnival and accommodated a wide variety of bookings including exercise classes, badminton, school sport lessons and basketball training.

Sports Ovals and Reserve Turf Areas

Council's sports ovals and reserve turf areas have been maintained through a local mowing and landscape maintenance contract. A seasonal maintenance program promoting better quality turf performance is in place. Turf condition, soil chemistry and soil biology have been monitored throughout the year with field observations and soil sample testing. Monitoring of the turf health has been a priority with additional maintenance and consultation due to flooding of Central Oval. Old irrigation has been rejuvenated in various areas, this has promoted good growth and healthier turf areas.

Ryan Mitchell Swim Centre

The Ryan Mitchell Swim Centre reopened in February 2023 after undergoing an extensive pool upgrade including replacement of exiting pipework, new plant room, inclusive access ramp for the main pool and liner refurbishment, plus a new shade structure and water splash pad.

Photo – Elected Members inspect the pool construction works in progress.



The community supported the new opening with people attending the Centre in large numbers through to April with the splash pad proving popular. Although a limited season was offered, the swim centre still continued to offer SOS (Sink or Swim) lessons, aqua aerobics, school swimming lessons and birthday party and BBQ bookings.

Photo – Minister for Local Government Hon. Geoff Brock at the pool opening with Mayor Shine and Councillors;



Cemetery Management

Over the past 12 months, Council has conducted preparation works for 95 burials and interments at the Westside, Carlton Parade and Stirling North cemeteries. Maintenance works at the three cemeteries has included additional concrete borders for burial sites, tree and vegetation clearance, and attending to other damage after storm events.

Leases, Licences and Permits

Council continues to support Community Groups and Businesses by providing land, infrastructure and buildings by way of leases, licences and permits, with 30 arrangements formalised during 2022/2023.

Venue Management

Council's venues have been used for a range of activities and events such as community functions, government meetings, commercial activities, exhibitions, shows, workshops, family celebrations and Community performances.

The Barracks

The Barracks has continued to serve as a versatile venue, accommodating a range of local corporate events, concerts, awards ceremonies, training sessions, and weddings. With the lifting of COVID-19 restrictions, the venue has steadily regained its momentum, with larger scale events were successfully booked and held throughout the 2022/2023 period. To further enhance its appeal, external event access to the Uni Hub kitchen was constructed. In 2023, the Barracks underwent a fresh coat of paint making it an even more attractive space for hire.

Lea Memorial Theatre

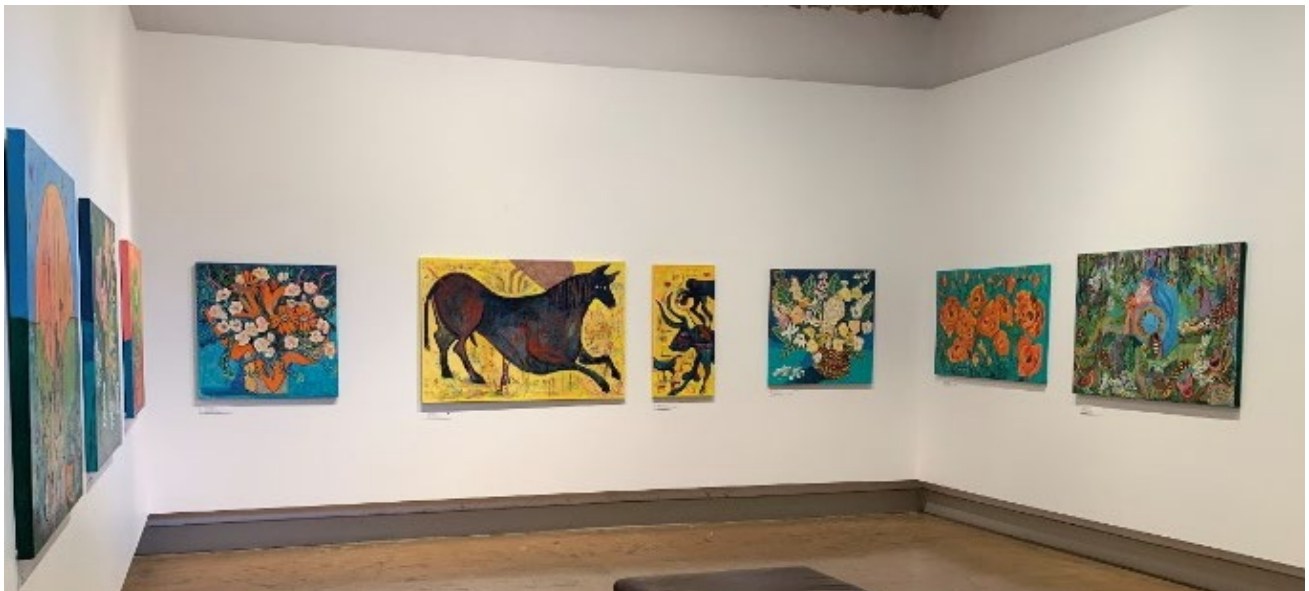
The Lea Memorial Theatre continues to be a sought-after venue for theatre shows and productions. The venue has hosted school graduations, dance concerts, conferences, workshops, and Children's entertainment.

Port Augusta Cultural Centre – Yarta Purtli

The Yarta Purtli Art Gallery offers regional Artists the opportunity to showcase their works in various exhibitions from major cultural institutions. During the 2022/2023 Period the art gallery hosted eight exhibitions and nine workshops/performances.

The Malka Aboriginal Art Prize was once again held in June/July 2023 and sponsored by the Bungala Solar Farm and attracted 48 registrations. Over 80 guests attended the exhibition night where awards were presented to the winners of various categories, 17 artworks were sold and generated income for artists.

Photo: Echoes of the Past by ineke van den Hout



Outcome 4.2 – We have safe, accessible and well-utilised CBD, public spaces and built environments that reflect the priorities of our community.

Parks and Gardens Management

The management and planning of parklands and sporting grounds are informed by the Open Space and Play Space Strategy 2016-2031 and Asset Management Plan principles. Open space areas, including 21 public playgrounds are maintained through a combination of internal staff and contractors. Major damage due to a storm event in January significantly hindered the normal day to day maintenance of general parks and gardens. Maintenance included ongoing tree planting and pruning for all park areas, reseeded grass areas which were water damaged, and irrigation in various parks were upgraded.

Parks Maintenance

Contractors provide the cleaning service for the maintenance of Council Park facilities through two contract agreements for the *Cleaning of Public Conveniences and Other Buildings*, and the *Cleaning of Barbeques, Parks and Street Furniture*. Contractors provide a range of daily, weekly, and monthly cleaning schedule requirements including rubbish collection, sanitising park furniture and playground equipment, reporting graffiti and the repainting of park benches.

Playgrounds

In 2022/2023 Council's 21 playgrounds were maintained by parks staff through routine visual and scheduled operation inspections. An emphasis has been to ensure suitable impact attenuation surfacing levels are maintained with staff topping up softfall woodchip mulch. Risk assessment reports were conducted for all playgrounds to ensure compliance with Australian Standards. New playground areas for the Childcare Centre were installed with rubber softfall.



Photo – At Sid Gill Memorial Reserve in Stirling North a replacement swing, the arched basket swing has been installed.

Outcome 4.3 – Our City develops and evolves in a planned way, improving the appearance of our City and making efficient use of infrastructure.

Infrastructure Asset Management

The Asset Management Plans inform an approach to sustainable infrastructure renewal and upgrades across the categories of Transport, Stormwater, CWMS and Waste Water, Buildings and Open Spaces.

Roads

Guided by the Asset Management Plan for Transport, \$400,000 of capital road works were carried out on approximately 5,000 square meters of bitumen surfaced roads and 15,000 square meters of sheeted unsealed roads. Roads included; Church Street, Northern Power Station Road and various access roads located within the coastal communities.



Footpaths

In 2022/2023, over 3,800 square meters of footpath work was undertaken representing \$1M of capital expenditure on renewal and upgrades which included Jane Street, Seaview Road, Stirling Road, Fern Street, Davenport Avenue, Cooper Street, Hannagan Street, Huxtable Street, Clontarf Street, Main Street, McAuley Street, Donaldson Terrace, Quorn Road, Hedger Street and Augusta Highway. The footpath program is informed by the Asset Management Plan in conjunction with Council's connectivity program to ensure the construction of footpaths that provide network linkages for pedestrian traffic.



Park Garden Beds

New plantings were placed at various parklands including the Eastside Foreshore area, Apex Park, Lions Park, and the Water Tower with a variety of natives as well as annuals. Maintenance works included a tidy up of Gladstone Square's garden beds in readiness for special events including NAIDOC Week and ANZAC Day, and the Commercial Road garden beds were re-vitalised for the Christmas Pageant. New trees were propagated for planting in various locations including cemeteries. Tree pruning and footpath clearing was completed at the back of Braddock Park to make a clear walkway. Arboretum Park has been reseeded and new irrigation installed.



Building Management - Council Owned Buildings

Council continue to coordinate general maintenance on Council owned buildings in accordance with the Building Asset data. Major building and land improvement projects included the Ryan Mitchell Swim Centre Upgrade and Hancock Stadium Refurbishment. Other projects included the replacement of toilet blocks at Rotary Park and Lions Park, the Civic Centre toilet refurbishment and the installation of a replacement demountable office at the Australian Arid Lands Botanic Garden Nursery.



Photo – New public toilet facilities located at Lions Park

Growth and Regulatory Services

2022/2023 was a post covid recovery year for development and growth in the Council area. There was a significant rise in the value of development up from \$27,530,000 in 2021/2022 to \$143,782,586 in 2022/2023 representing an increase of \$116,252,586. Significant development applications lodged included stage 1 of the Hallett Green Cement project valued at \$80M, two separate childcare centres, upgrades to the airport, a mix of commercial and industrial development, plus an eighty-allotment residential subdivision. A review of the Far North Region Plan was commenced in conjunction with the Department of Planning and Land use Services. The Officer for Regional Housing was also established to provide for key worker accommodation in the Upper Spencer Gulf Region.

Development Applications

During the 2022/2023 financial year, 232 development applications were submitted with the Council through the PlanSA portal. Council has seen a major increase in new housing which has contributed from the SA Housing Trust renewing their current housing stock.

Development Type	Number of Applications	Value
New Dwellings approved	62	\$17,679,777
New Dwellings applications received	27	
Dwelling Extensions/Alterations	8	\$680,001
General Domestic (Sheds, Carports)	138	\$12,650,595
Swimming Pools/Spas	7	\$2,394,224
Commercial	40	\$110,355,977
Land Division	13	\$22,012
Compliance	21	\$59,005
Total Development Applications	232	\$143,782,586
Public Notification	3	\$2,574,000
Crown Developments	1	\$2,408,000
Compliance Orders	15	N/A

Building Inspections

Council undertakes swimming pool inspections in accordance with legislative requirements. During the reporting period 8 swimming pool inspections and a total of 72 building inspections were undertaken. Council dealt with 15 compliance issues throughout the Council area of which generally consisted of building works which did not comply or did not have approval under the Planning, Development and Infrastructure Act 2016.

Building Fire Safety Committee

The Building Fire Safety Committee ensure the safety of building occupants by performing inspections to ensure building owners are maintaining appropriate fire safety standards within their buildings. The Committee undertake inspections of buildings within the Council Region pursuant to the Planning, Development and Infrastructure Act 2016. Three meetings were held in 2022/2023 in August 2022, November 2022 and May 2023 with a full agenda with 20 different commercial buildings to be inspected. Three building have been removed from the agenda throughout the year, which is a great progress for Port Augusta's building fire safety.



Theme 5: Governance & Financial Sustainability

GOAL

WE PROVIDE AND ADVOCATE FOR FIT FOR PURPOSE
INFRASTRUCTURE THAT IMPROVES THE PHYSICAL, ECONOMIC,
ENVIRONMENTAL AND SOCIAL WELLBEING OF OUR CITY.



3.7 Strategic Directions Theme 5 – Governance and Financial Sustainability

Outcome 5.1 – We are inclusive, engaged and open

Media and Communications

To cater for the broad range of communication needs in the Community, news and information continues to be delivered across a number of platforms. Media releases, Community E-Newsletters, television advertising, social media, website, newspaper and radio are all used to promote Council's assets and projects, Community consultation, advertising, promotion, Community engagement.

There were 106,729 visits to the Council website in 2022/2023 (increased from 83,545), the "Your Say" public consultation section of our website was visited 575 times, and Council Facebook page increased its followers from 5,613 to 5,900. The Council's monthly digital Community E-Newsletter continued to be distributed reaching approximately 10,600 people annually.

Council's Employment section was highlighted more predominantly on the website homepage to assist job seekers. The Calendar of Events section continued to populate local events, the EVENTS PORT AUGUSTA Social Media page which was introduced in 2021 had 926 followers by June 2023. Social posts continued to be added to all of Councils Social Media pages (12 in total) and featured information to assist the Community including general business information, agenda and minutes, public consultation, community events, job opportunities, workshops and general Community information and media releases. Good news stories were also shared.

Reconciliation Week 2023

The Community Reconciliation Week Event was held on 1 June 2023. The 2023 Reconciliation theme, "Be a Voice for Generations" encouraged all Australians to be a voice for reconciliation in tangible ways in our everyday lives – where we live, work and socialise. Council coordinated an amazing day with around 600 people attending including 350 students from six schools across Port Augusta and Stirling North. 20 different activities were available for the community to get involved in for a day of celebration in Gladstone Square.



NAIDOC Week 2022

Port Augusta City Council hosted a NAIDOC Week Elders Lunch at the Yarta Purtli Art Gallery to honour the important role our Elders play in our community and across every generation. Our Elders have a profound wisdom that has been nurtured and refined over time. Their deep connection to the land, their intimate understanding of cultural traditions, and their unwavering commitment to community make them invaluable teachers and custodians of our shared heritage. The event was sponsored by Uniting Country SA and the National Indigenous Australians Agency.



2023 Bungala Sculpture Exhibition - Solar and Sun

The 2023 Bungala Sculpture Exhibition - Solar and Sun showcased 14 sculptures at the Australian Arid Lands Botanic Garden from 1 April to 13 May 2023, with each sculpture highlighting the beauty and importance of harnessing natural resources in our lives. Artists and invited guests celebrated at the Awards evening where the winners from the various award categories were announced:

Youth Award - Riley Humphrys, Mount Barker, \$1,000

People's Choice Award – Kaden Groves, Booleroo, \$2,500

Grand Prize Award – Nicholas Uhlmann, Aldgate, \$20,000

The event was a celebration of the creative talent of emerging and established artists from across South Australia. 11,600 people visited the Australian Arid Lands Botanic Garden during the exhibition, with the unique landscape and natural environment provided the ideal backdrop for the sculptures. This event was sponsored by Bungala Solar Farm, operated by Enel Green Power.



Photos: Overall Winner - Nicholas Uhlmann; Youth Award – Riley Humphrys

Connecting to Culture through Art Indian and South Asian Festival

Council obtained a 'Connecting to Culture through Art' Grant from Uniting Country SA - Communities for Children, to educate children and families in our community about the Indian and South Asian culture, with a focus on children aged 7-12 years old. Council coordinated a free community event held in the Barracks on 19 March 2023 with many children and families enjoying art activities, food, music, dancing, workshops, and colour. Council also engaged with schools to complete a school-based art activity with education around the



Indian and South Asian Cultures. 547 lanterns were made by students across six Schools and displayed at the Barracks during the event.

Outcome 5.2 – We have positive relationships with other levels of government and partners that deliver great outcomes for the community.

Upper Spencer Gulf Cities

The Spencer Gulf Cities continued to build their relationship with the South Australian Government following the March 2022 election, with the Mayors and CEO's of the Whyalla, Port Pirie and Port Augusta Councils meeting the Premier and key Ministers in 2022/2023 to discuss issues of regional significance including anti-social behaviour.

Joy Baluch AM Bridge Duplication

Council has been working closely with the Department for Infrastructure and Transport (DIT) to develop opportunities for local business and outcomes for the local community as the Joy Baluch AM Bridge Duplication project continues to progress. In 2022/2023 the Port Wakefield to Port Augusta Alliance (PW2PA) and DIT completed works on the new Bridge with an opening and bridge walk held on 14 March 2023.



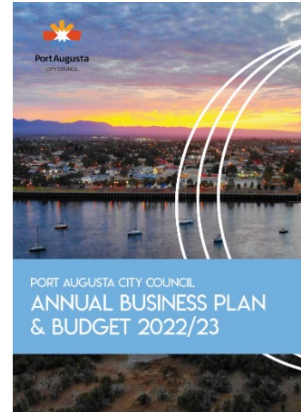
Community Placement Project

Council continues arrangements with the Department for Correctional Services for Community Services whereby criminal offenders provide basic services to Council including litter collection, weeding, landscaping, general maintenance and graffiti removal throughout the Council.

Outcome 5.3 – We are in a surplus financial operating position.

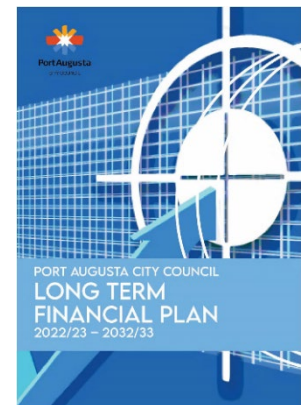
Financial Management

Council's interim audit was conducted from 21 to 23 March 2023 by Council's Auditor, Galpins. The Interim Management Letter stated that Council demonstrated a high level of compliance with the implementation of an internal control framework consistent with the principles within the Better Practice Model. During the interim visit, Galpins noted that all 84 key internal controls reviewed were in place and were operating effectively. The principles underpinning the model were used by the Council to identify its business cycles, establish its internal controls and implement its financial risk management processes. Galpins noted that the total number of effective controls has improved over prior years and recognised the efforts of the Finance Department for this achievement.



Long Term Financial Plan

The purpose of the Long-Term Financial Plan (LTFP) is to express, in financial terms, the activities that the Council proposes to undertake over the medium to longer term to achieve its stated objectives. It is a guide for future action that requires Council to think about the longer-term impact of capital investment expenditure proposals. The aggregation of future intended outlays and anticipated revenues enables the accumulating overall financial implications to be identified and, if warranted, proposed future activities to be revised. The LTFP is critical for planning the renewal, replacement or upgrade of assets into the foreseeable future, in addition to managing service levels and maintaining rate rises to an acceptable level.



Council's LTFP was updated following the adoption of the 2022/2023 budget and completion of 2021/2022 Audited Financial Statements. The revised plan is based on CPI at 2.5%, wage increases of 2.5% and general rate increases of 3.5% (ie CPI + 1%). Council's target is to achieve a break-even position by the end of 2031/2032. In order to achieve this, Council needs to reduce expenditure on average by \$136,000 per annum. Council's Audit and Risk Committee is satisfied that Council is heading in the right direction, however, recognises that the challenge that is before Council is not to be underestimated and financial sustainability strategies are a priority.

Outcome 5.4 – We put the customer first and give each customer a great experience of Council's services.

Customer Services

Council focusses on providing a friendly, approachable, supportive and responsive service when dealing with customers' needs. Requests for service are actioned through the Customer Request for Maintenance/Service (CRM) program. Requests can be lodged by staff and members of the community using Council's website, the 'My Local Services' App, or by contacting Customer Service. Requests for support in relation to animals can be lodged with a CRM or by completing an Animal Nuisance Form. During the 2022 calendar year 2,776 CRMs were processed with a completion rate of 95%. The largest number of requests for maintenance were related to Parks and Gardens, predominately related to branch removal and tree trimming, irrigation, cemetery maintenance, and weed poisoning. Many requests also related to footpath maintenance.



Port Augusta Public Library

The Library continues to be part of the One Card Network consortium of libraries which allows our Community to utilise resources from across the State. In November LibrariesSA launched their new brand with the tag line 'For all who seek'. Free public access to computers is available with staff providing basic computer support. Digital sessions were run throughout the year to assist the Community in the use of a range of digital technologies including the libraries digital resources. Home delivery and Drop and Wave services continued throughout the year allowing those not able to physically visit the library access to library resources.

Grant funding from Uniting Country SA - Communities for Children allowed for the continuation of Paint Port Augusta REaD, a national early literacy program for babies and pre-schoolers. The program has allowed the Library to build stronger relationships with local childcare facilities. The Public Library continues to partner with the community to support external events such as Pop Up Playgroups in addition to the regular range of programs including the StoryTime, Knitting Group and Book Club. Children's University have also delivered programs at the library during the year and the library hosted author visits and Dr Quark's Scientific Circus.



Photo: Dr Quark's Scientific Circus

Library volunteers continue to provide valued services to the Community, including weekly JP service, family history and local history research. The commitment and enthusiasm of the volunteers is essential to the Library providing these activities.

Port Augusta Childcare Centre

The Port Augusta Childcare Centre currently has 88 families enrolled, with 97 children accessing childcare in a fulltime, part time, and casual capacity, and a waitlist of approximately 50 children. The children and families participated in many programs including Grandparents Day, with a morning tea and a craft morning held at the centre with the children and grandparents. This year we celebrated Easter with a BBQ tea for our families, following the cancellation of the Christmas BBQ due to a Covid outbreak. The centre also celebrated many cultural celebrations and activities which is a reflection of the diverse cultures that attend the centre.

Children develop many lifelong skills during their time at Childcare including social interactions, problem solving, building secure attachments and developing friendships, fine and gross motor skills, cognitive skills, self-help skills, self-regulation, all of which supports our little people to get ready for school life and expectations. Childcare also provides an effective pathway that assists families to access a range of support services within the community, and support for individual children needing assistance through Inclusion Support.

The centre's sections have a monthly program which is developed using the Early Years Learning Framework, with each child's learning captured in a portfolio. The Babies' Room has been developing a vegetable garden which the children have been learning to look after, watering their gardens each day, having conversations about the plants and vegetables growing which has engaged the children's curiosity. The Toddler Room have been developing their mat time, social interactions with their friends and gentle hands, as well as lots of sensory activities. The Kindy Room have developed a fairy garden as the children have shown a great interest, they have helped the educators to set up the garden and have enjoyed many hours of imaginative play.



Outcome 5.5 – We meet or exceed legislative and accreditation requirements for all relevant programs.

Legislative Compliance Audit

An internal review of Council's compliance against the Legislative Compliance Framework was undertaken from October 2022 to July 2023 with the results reported to the Audit and Risk Committee and Council. The Legislative Compliance Framework includes a Register to identify over 700 legislative provisions that Council must comply with under the 34 Acts and Regulations administered by Council.

Fire Protection Services

Council conducts property inspections including vacant residential and commercial blocks. Council has a role in ensuring that potential bushfire fuel loads are reduced on private land to reduce bushfire risk as legislated under the *Fire and Emergency Services Act 2005*. Orders can be made for clean-up/slashing as required to ensure minimization of the threat of fires in and around our community. Annual fuel loading and curing inspections are conducted as required by the Country Fire Service, with the data being used to assess and schedule the start and end dates of the fire danger season.

Fire Prevention

Council issued 58 "105F" clean up notices with a high compliance rate. Council owned land was inspected, and firebreaks were maintained by the Council works depot around the city. A fire break was constructed around the perimeter of Augusta Park Primary School after inspection and recommendation from the Fire Prevention Officer. A review was undertaken for fire prevention risks at the Australian Arid Lands Botanic Garden.

Illegal Dumping

Council received 66 reports of illegal dumping/litter, and officers inspected, investigated and arranged removal with 14 expiations being issued. Surveillance cameras were set up in areas around the town subject to high dumping activity.

Environmental Health

Progressive action continued in relation to Council Regional Public Health Plan during this financial year. New public sanitary facilities was installed at Lions Park, Rotary Park, and the public Library. Council improved walking infrastructure with the completion of approximately 4400 linear meters of footpath on 17 streets and two parks.

Immunisation

Council involvement in the immunisation program significantly reduced this financial year. Council involvement comprised mostly of promotional awareness through council media and communication forums.

Vector Control

Surveillance activities continued through the year. Larvicide was put into the Frome Street storm water basin when it was expected to hold water for more than 5 days to ensure mosquitos did not successfully breed. An information kit on Japanese encephalitis was provided to horse stable tenants to carry out precautionary, preventative and control actions. "Fight the Bite" posters and brochures were made available at the Civic Centre.



Public Swimming Pool Operation and Management

Council opened its refurbished swimming pool centre during this financial year with its newly built filtration system. All public swimming pools are inspected and assessed for compliance under the Public Health Act, and Regulations. The vast knowledge of the pool operators was evident during the inspections.

Food Safety

The new Food Safety Management Tools/Standard 3.2.2A was introduced in 2022/2023, with all food businesses advised of the implementation due date of December 2023.

During 2022/2023 the number of food businesses increased to 91 premises compared to 89 on the last financial year, with 71 premises were inspected under the Food Act 2001 requirements. Temporary food businesses that operate during organized events continued to be monitored for adherence to food safety practise.



There were five complaints relating to Food Businesses received during 2022/2023. Two complaints alleged food poisoning and others included unclean premises and pest control. The concerns were investigated, and actions taken accordingly.

High Risk Manufactured Water Systems

Four institutions renewed their HRMWS registration for 2022/2023. An independent auditor carried out annual audits with Legionella tests carried out and results showed reading to be less than 10 cfu/ml which complies with the requirement of the *South Australian Public Health (Legionella) Regulations 2013*. Assistance was given to one institution with some non-compliance issues, with inspections undertaken to provide guidance for the HRMWS maintenance workers to effectively manage their system.

Waste Water Systems

There was an increase of wastewater system applications with 25 applications in 2022/2023 compared to 22 in the last financial year. Council operates Community Wastewater Management Systems (CWMS) in areas of Port Augusta and to assist with the efficient operation the desludging of resident's septic tanks continued.

The Office of the Technical Regulator (OTR) audited Council's CWMS and Wastewater treatment operations including its fundamental operational document, "Safety Reliable Maintenance Technical Management Plan" (SRMTMP). The audit also included a site visit to Council's Wastewater Treatment Plant. Feedback from OTR was successfully incorporated into the SRMTMP.

Feedback from the Essential Services Commission of South Australia (ESCOSA) lead to the update of Council reporting and licence fee payment procedure to ESCOSA. The updated procedure enables Council to meet the requirements and remain as Category A License Holder.

Quarterly microbiological tests continued on the Stirling North effluent pond that services the CWMS catchment of approximately 110 residential properties and all readings were within SA Health criteria.

Public Health

Annual inspections of hairdressing and beauty salons continued during 2022/2023 to ensure safe practice and adherence to safety standards and codes. One complaint was received against a hairdressing salon which was investigated and appropriate actions taken. Council has a total of 10 premises within its jurisdiction.

There was a high number of reported COVID-19 cases following the closure of the Port Augusta COVID-19 Support Centre, however this number decreased significantly towards the end of the financial year.

Air Quality

Council received two dust complaints, two complaints of wood heater smoke, and seven backyard burning complaints in 2022/2023 compared to one in the previous financial year. Information brochures are made available for residents in relation to the laws and responsibilities under the Environmental Protection Act 1993 and Council By-Laws and can be found on Council's website.

Building Rules Assessment

Council undertook the assessment of 119 development applications in 2022/2023 for compliance with the National Construction Code (NCC) and any relevant Australian Standards that form part of the development assessment process. The National Construction Code 2022 came into effect on 1 May 2023 including major upgrades which can affect the building industry. The main change is the upgrade to engineering requirements, energy efficiency and accessibility requirements. The NCC also covers areas including structural adequacy, health and amenity, fire safety and accessibility for persons with a disability.

Community Safety Enforcement

Council enforced parking restrictions in the community to improve traffic flow, ensure the safe and fair use of roads, and protect Council infrastructure. Areas of focus this year included school safety and access to the Central Business District. The restrictions are consistent across South Australia and the expiation fees are set in accordance with Regulation. A total of 153 Parking Expiations were issued for the 2022/2023 financial year. Council Inspectors have worked closely with the Mobile Assistance Patrol and SA Police to ensure illegal camping on public land is inspected, and the areas are cleaned up once the campers have relocated.

Dog and Cat Management

The Animal Management Plan 2022 to 2026 commenced this year and outlines the services required for the health, welfare and safety of animals and our community. The document outlines the work undertaken by Council to administer and oversee the Plan. Council provides free cat trap hire and options for owners looking to surrender their animals at a reduced and affordable cost. Council promotes and assists with the Last Litter Program which allows animal owners to surrender unwanted litters and have their female (mother) animal desexed at no cost. Council continues to work with Local Vets and other providers to support, promote and provide discounted desexing, microchipping and vaccinations.

Council's website and 'Lost and Found Animals' Facebook page continue to be great tools for dog owners to access information, and for Council to publish photos of impounded animals. Council continues to work with local shelters, the RSPCA and other rescues, to collect stray cats and dogs that are suitable to be rehomed. A review of Council's Animal Management Infrastructure was commenced due to the RSPCA facilities in Whyalla reaching capacity and no-longer accepting dogs for rehoming from Council. A rehoming program was commenced late in the financial year to ensure that animals can be rehomed.

Council uses donations to provide Christmas animal support packages to the Salvation Army for families in need. Subsidised vaccinations are available for low-income earners to help curb the outbreak of Parvovirus. Council has also implemented Centre pay arrangements for low-income earners for desexing and vet work.

Councils Animal Control Services statistics for 2022/2023

Dogs Impounded	117	Cat Nuisance	29
Adoptions from the Animal Pound	12	Animals Microchipped	85
Dogs returned to owners	49	Cat traps use	45
Animal Expiations issued	546	Nondomestic animal requests	18
Dogs rehomed	68	Stray/Feral cats euthanised	266
Wandering/Nuisance Dog reports	130	Deceased animals pick up	18
Barking Complaints	25	Subsidised desexing	19
RSPCA surrender/Reports	33	Dog Attack/Harass Human/Animal	27

Dog Registration

Online DACO registrations continue to increase each year, with 3084 dogs and 487 cats registered this financial year. Dog and Cat Registration Promotion in 2022/2023 included:

- Email/SMS/Post Renewal Notices – First Week of July
- Council Email Digital Signatures July – August
- Promotion on Vehicles and signage around town
- Community E-Newsletters – June, July, August
- Promotion on Council and Lost and Found Facebook pages
- Text Message Reminders – 3 and 25 August



Snake Removal

Council's snake catching service continues to be well utilised by residents with 9 removals during the 2022/2023 financial year.

Records Management 2022/2023

The relocation of Council's Records Storage Facility continued and a Records Archiving Consultant was engaged to assist with preparing Permanent Value records for transfer to State Records SA custody, prior to the records shed relocation occurring.

Storm damage to the Civic Centre building during a severe weather/hail event in September 2022 caused some water damage to hardcopy records on site. Due to the quick actions of staff, records were relocated to a safe area and document recovery procedures instigated with very limited damage received to records.

During September/October 2022 Council's EDRMS system was rolled out to the final sites – Health Focus and Mens Shed. The Council's EDRMS Content Manager (TRIM) system was also upgraded and successfully rolled out in March 2023 which included testing, configuration, system updates, and training provided to staff. Diverse Information Solutions delivered Records Management Awareness training to Council Staff (TRIM users) and new Elected Members during November 2022.

Information Technology

Holding top priority all year was cyber security with staff and Elected Members completing targeted phishing attack exercises. Staff also implemented increased capability in email scanning and spam filtering. Council expanded its CCTV Camera Network within and outside the CBD with SA Police provided full network access. Council continued to provide IT Support to Uni Hub Spencer Gulf across 5 sites, under contract arrangements.

Work Health and Safety

Council is committed to ensuring safe work practices for all persons who encounter Council by virtue of the provision of our services. Council commits to WHS considerations in all organisational plans, procedures, programs, and services. Council undertakes a systematic approach in identifying and managing risk across the organisation, ensuring all staff have the knowledge to understand and carry out their responsibilities and continue to drive a positive WHS culture. WHS is driven proactively throughout the business through hazard reporting to identify, minimise and reduce injuries to employees and members of the public.

Council performed exceptionally well in WHS performance in the past 12 months. Significant training and upskilling was undertaken across the organisation. No reportable incidents were reported in the past 12 months.

Outcome 5.6 – Council is a great place to work – we attract, develop and retain a skilled workforce to deliver our priorities.

Equity and Diversity

Council provides a workplace that is fair, equitable and inclusive. All recruitment and selection of staff is processed in accordance with the provisions of the *Equal Opportunity Act 1984*, and Council's commitment to is underpinned by the Fair Treatment Policy and Disability Access and Inclusion Plan 2022-2024.

Volunteers

42 volunteers were engaged across various locations including the Australian Arid Lands Botanic Garden, Childcare, Library, Yarta Purtli Art Gallery, Men's Shed, Ryan Mitchell Swim Centre and Health Focus. Our volunteers provided a range of activities across our service delivery and are an asset to our organisation.

National Volunteer Week was held in May 2023. Council volunteers were recognised and thanked by the Mayor and CEO at a function held at the Wadlata Outback Centre. Amanda Rowe was presented with a Certificate of Recognition from the Premier of South Australia for Outstanding Volunteer Service for her significant contribution to the Childcare Centre, volunteering in the kitchen four days per week for the past 20 years.



Photos: Volunteers at Wadlata Outback Centre – celebrating Amanda Rowe

Human Resources – Workforce Development

Staff continue to work consistent with their My Performance (performance appraisal) by completing their set KPIs, which are aligned to Council's Strategic Directions and Operational Plans. Labour turnover continues to maintain a low trend across Council. Our aging workforce has seen an increase in staff leaving for retirement purposes and this trend is expected to increase over the next 5 to 10 years.

Council have made a concerted effort to reduce the impact of long service leave and annual leave accruals across the organisation, with significant reductions across all departments. Council payroll continued to roll out the online payroll portal and Human Resources have commenced electronic forms to streamline processes, with the implementation of electronic training applications facilitating a faster process.

Access and Inclusion Program

Council commenced an Access and Inclusion Program providing up to 52-week job placement opportunities for people living with a disability. The program has been well received by the community and Council. The program aims to provide applicants entering the workforce the chance to upskill and gain meaningful employment. As one of the larger employers within our community, the Council takes its role seriously in offering opportunities to the residents of Port Augusta.

Employee Relations

There was one matter raised before South Australian Employment Tribunal in 2023 involving Council, which was resolved to the satisfaction of all parties. Both Enterprise Bargaining Agreements are still current.

Injury Management

During 2022/2023 there were four new Workers Compensation Claims. As at 30 June 2022, there were no open claims. Proactive reporting, adequate resourcing, active management, hazard identification and preventative training are all factors, contributing to the improved results in the area of injury management.

Staffing levels at 30 June 2022

At 30 June 2022, Council had 199 employees. The following table provides an overview of the number of employees in each Directorate.

Directorate	Full Time	Part Time	Casual	Males	Females
City Management	8	-	-	3	5
City Services	17	10	14	15	26
Corporate and Community Services	16	25	63	12	93
Infrastructure	41	4	1	33	12
TOTAL	82	39	78	63	136
Combined Total and M/F Percentages				32%	68%

Organisational Structure

At 30 June 2023, Council had the following Organisational Structure:



Staff Remuneration and Benefits

Council maintains a 'Register of Remuneration, Salaries and Benefits' Pursuant to the *Local Government Act 1999*, which can be inspected at Council's Principal Office and a copy is available upon payment of a fee. At 30 June 2022, Council had a Management Group made up of the Chief Executive Officer and three Directors. The Chief Executive Officer's total remuneration package is in accordance with the Remuneration Tribunal determination for a Band 6 Council \$272,480 - \$292,240 (including vehicle, superannuation, professional memberships and subscriptions). The Directors total remuneration packages range from \$211,372 - \$225,691 (including superannuation and vehicle).

Credit Card Expenditure

Regulation 35(2) of the *Local Government (General) Regulations 2013* sets out the requirements to provide a statement of total expenditure incurred using credit cards each year. During 2022/2023 total credit card expenditure was \$125,096.81, as detailed below:

Card Holder	Total Expenditure	Expenditure details
Chief Executive Officer	\$16,601.43	Newspaper Subscription, Professional Membership, PlanSA fees, Accommodation and Travel expenses, Stationery, Training/Conference/ Event Tickets for Staff and Elected Members, Business Name Renewal, DEW Lease Fees, Newspaper Subscription, Professional Membership.
Director City Services	\$33,728.32	Liquor Licence Renewal, Library Subscriptions, Stationery, Furniture, Training/Events Fees, Accommodation and Travel for various Staff, Job advertisements, Business Name Renewal, IT equipment.
Director Corporate and Community Services	\$7,727.75	Business Name Renewal, Safework Licences, Course Fees, ACECQA Teacher Waiver, Subscriptions, Job Advertisements, Projector Lamps
Director Infrastructure	\$18,488.72	Australian Standards, Retractable Barrier, Job Advertisements, Registration Searches, Training/Course Fees - various staff, Vehicle Inspection Fees, Plan SA fees, DEW Lease Fees, CASA Radio Licences, Aviation ID fees, Materials
Manager Information Systems	\$48,550.59	IT equipment, Software Licences, Subscriptions, Records archive boxes
	\$125,096.81	

Employee Gifts

The following gifts were given to Council Employees the 2022/2023 year funded in whole or in part by Council:

Gift	Amount
Retirement Floral Arrangement - Anne O'Reilly	\$160
Farewell Gift – 34 years Anne O'Reilly	\$349
Staff Service Awards – 10 Years – Sophie Girdham, Deborah Grantham, Damiano Fasciano, Sharon Davies, Jillian Stone	\$100 each
Staff Service Award – 20 Years - Jimmy Martin, Leanne Dalla Santa	\$200 each

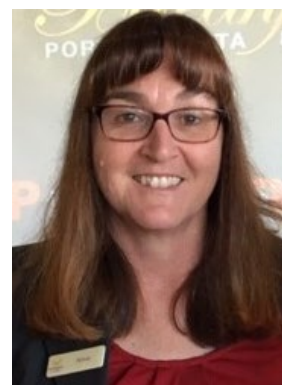
Employee Recognition

On a quarterly basis the Chief Executive Officer schedules a 'staff briefing' session with all staff, to provide an update on activities. The briefing sessions highlight the importance of Work, Health and Safety and specific activities that have occurred within the previous three-month period. This process also celebrates the fantastic workers of Council, whose commitment and dedication allow the Council to be managed to the current high standards, giving all staff an appreciation of the achievements across the organisation.

Farewell to long term Employees

Anne O'Reilly – Director Corporate & Community Services – 34 Years

Anne commenced as an Administration Assistant at Nerrilda Nursing Home before moving to the Civic Centre as Finance Officer – Community Services. Anne took on responsibility for the Childcare Centre, Youth Activities and Community Donations before becoming the Director Community Services in 2008 and took on the Corporate Directorate in 2015. Anne led major projects including the Sale of Aged Care, Divestment of Miriam High, changing to the basis of rating. Under Anne's leadership there has also been multiple awards for Wadlata and the Australian Arid Lands Botanic Garden, and service review and improvements at Childcare. Anne was an exceptional and dedicated employee of Council, highly valued and regarded by staff and Elected Members.



Bronwyn Filsell – Heath Focus/Mens Shed - 21 Years

Bronwyn worked at Health Focus as a Therapy Aide and as the Coordinator and Exercise Group Leader at the Mens Shed. Bronwyn was a dedicated employee of Council.

Corey McKenzie – Substance Misuse Services/Works/Parks/Depot - 17 Years

Corey commenced in the Parks and Gardens team in the CWMS area, before taking on the role of Aboriginal Liaison Officer and finishing in the substance Misuse Services. Corey held a wealth of knowledge that was highly valued.

Graham (George) Brown – Works/Parks Department - 15 Years

George spent 15 years at the Works Depot as the Administration Assistant. George was dedicated to his role as Administration Assistant. George held a wealth of knowledge that was highly valued across the Depot.

Daniele Hockey – Civic Centre – 14 Years

Daniele, during his career with Council was involved in numerous infrastructure projects contributing to concept, design, survey and project management across many aspects of public works.

Service Awards

The Chief Executive Officer annually acknowledges and congratulates staff who achieved a milestone in their employment.

20 Year Service Awards

- Jimmy Martin
- Lee-Anne Dalla Santa

10 Year Service Awards

- Deborah Grantham
- Damian Fasciano
- Sophie Girdham
- Sharon Davies
- Jillian Stone



SECTION FOUR:

Compliance Report



4.1 Services for the Community

Council is required by legislation to provide a range of services. In addition to the mandatory services, other services and activities are provided by Council in response to local needs, interests and aspirations of the community, with Council providing over 50 services at 30 June 2023.

4.2 Public Participation

Council provides a range of opportunities for community members to voice their opinion and provide feedback including submitting feedback on the Council website or by email, contacting Elected Members directly, lodging customer requests or providing petitions or deputations directly to the Elected Council.

Council conducts a variety of processes to engage with the community including surveys, establishing working groups with community members, and conducting formal Community Consultation in accordance with Council's Public Consultation and Engagement Policy. These mechanisms allow Council to source community views about local issues, plans, events and activities to inform Council's decisions and ensure that services are tailored to best meet local requirements.

4.3 Internal Review of Council Actions

Council recognises the importance of transparency in decision making and the need to provide a fair procedure for the review of Council decisions, including matters relating to the impact of rates and service charges on ratepayers. In 2022/2023 there were no requests received for an Internal Review under Section 270 of the *Local Government Act 1999*, (compared to one in 2021/2022 and no requests in 2020/2021).

4.4 Community Consultation

Council consults and engages with the community on numerous issues throughout the year. During consultation processes, community members have an opportunity to comment and/or be heard by Council on issues that interest them. Submissions received as part of consultation processes are assessed and considered by Council as part of the decision-making process. Council advised the community of general information and public notices, through social media posts and advertisements in 'The Transcontinental' Newspaper. Consultation Activities undertaken during 2022/2023 are listed below.

Month	Consultation Relating to
February 2023	Community Survey – Playground Replacement Program
June 2022/2023	Draft Annual Business Plan and Budget

4.5 Freedom of Information Requests

Requests for information not publicly available will be considered in accordance with the *Freedom of Information Act 1991*. Under this act, applicants seeking access to documents held by Council, need to provide sufficient information to enable the correct documents to be identified and must complete the application form and lodge it at the Council Office. All enquiries on Freedom of Information processes should be directed to Council's Freedom of Information Officers. In 2022/2023 Council did not receive any Freedom of Information requests.

4.6 Legal Expenditure

In accordance with Section 131(1a) of the *Local Government Act 1999*, during 2022/2023 Council spent \$78,424 on legal costs.

4.7 Elected Member Behaviour Management

Pursuant to Regulation 35(a1) during 2022/2023 there were no contraventions of Chapter 5, Part 4, Division 2 of the *Local Government Act 1999* (Members of Council – Member integrity and behaviour – member behaviour), and therefore no costs incurred by Council to deal with complaints.

Pursuant to Regulation 35(a2) during 2022/2023 there were no contraventions of section 75G of the *Local Government Act* (Health and Safety duties), and therefore no costs incurred by Council to deal with complaints or referral of complaints.

4.8 Public Access to Council Documents

A significant amount of information and documentation held by Council is available for public viewing and is readily available without recourse to the *Freedom of Information Act 1991* and we invite you to discuss your information needs with us. Council's Annual Report is available free of charge upon request at the Council Office and can be found on Council's website. The public also has access to the following documents, which are available free of charge on Council's website (unless indicated otherwise). Alternatively, copies may be obtained at a charge as outlined within Council's Fees and Charges Register.

4.8.1 Codes and Standards

- Elected Member Behavioural Management Standard
- Code of Practice for Access to Meetings/Documents
- Code of Practice - Meeting Procedures
- Council Employee Performance Standards

4.8.2 Policies

Refer to Council's website for a complete list of Council Policy documents.

4.8.3 Registers

- Register of Interests (Elected Members)- *Section 68 Local Government Act 1999*
- Register of Allowances, Gifts and Benefits (Elected Members) - *Section 72A, 79 Local Government Act 1999*
- Register of Remuneration, Salaries and Benefits – council office only
- Register of Interests (Staff) – not for public inspection *s116,117,118,119 Local Government Act 1999*
- Register of Community Land – *Section 207 Register of Community Land Local Government Act 1999*
- Register of Public Roads – *Section 231 Local Government Act 1999*
- Register of By-Laws – *Section 252 Local Government Act 1999*
- Register of Building Upgrade Agreements – *Schedule 1B(13) Local Government Act 1999*
- Register of Conflict of Interest
- Register of Fees and Charges
- Register of Sub-Delegations
- Register of Employees Gifts and Benefits – *Section 119A Local Government Act 1999*
- Register of Training and Development (Elected members) – *Section 80A(2h) Local Government Act 1999*

4.8.4 By-Laws

A review of Council by-laws was last undertaken in 2019, with new by-laws commencing 1 January 2020.

- | | |
|---------------------------------------|--|
| • By-Law No 1 – Permits and Penalties | • By-Law No 5 – Dogs |
| • By-Law No 2 – Moveable Signs | • By-Law No 6 – Waste Management |
| • By-Law No 3 – Local Government Land | • By-Law No 7 – Cats |
| • By-Law No 4 – Roads | • By-Law No 8 – Australian Arid Lands Botanic Garden |

4.9 Community Land Management Plans

Community Land Management Plans identify the purpose and objectives of land held for community use and operate in accordance with Section 196 of the *Local Government Act 1999*. Following a review and public consultation undertaken process in 2021, a review process was not undertaken during the 2022/2023 period.

4.10 Local Nuisance and Litter Control Act

There was a total of 57 complaints relating to *Local Nuisance and Litter Control Act* received for this period. Investigation was carried out and appropriate actions were taken. Seven Abatement Notices were issued for the period. Council carried out works in two cases and recovered cost from the offender. Details of complaints received on Table below.

	Dust	Noise	Odour	Animals	Litter	Insanitary Conditions	Unsanitary Conditions
Complaints	2	2	3	2	30	7	11
Expiations					4		

4.11 Competitive Tendering Statement

Council has a Purchasing, Contracts and Tendering Policy which outlines the process to be undertaken when seeking the supply of services and goods from external parties. Council utilised a competitive tendering approach as detailed in the following table.

Tender	Value	Public or Selective
Management of Stray & Unwanted Animals within the City – 2022/2024	\$8,000	Selective – Request for Quote
Hancock Stadium Refurbishment	\$485,032	Public
Irrigation Upgrade – Chinnery Oval	\$185,500	Public
Pre-Employment Medicals & Health Care Provisions	Schedule of Rates	Selective – Request for Quote
Service of 2 x Passenger Lifts – Central Oval Community Sporting Hub – 2022/2025	\$24,600	Selective – Request for Quote
Cleaning of Public Conveniences 2022-2025	\$135,638 per annum	Public
Banking Services – 2023-2028	Fixed Schedule of Rates	Public
Provision of Employee Assistance Program 2023-2026	Fixed Schedule of Rates	Selective – Request for Quote
Supply & Delivery of Unsealed Road Materials to Various Council Roads 2022/2023		Public
Supply & Installation of Footpath Paving 2022/2023		Public
Provision of Production Server Upgrade – ICT Infrastructure	\$289,975	Public
Playground Replacement Program 2022/2023	\$353,944	Public
Bitumen Surfacing 2022/2024	\$2,099,999	Public
Design & Construct Toilet Block – Lions Jubilee Park	\$167,562	Public
Provision of Quality Audit Accreditation – Substance Misuse Services – 2023-2025	\$14,010	Selective – Request for Quote
Supply & Installation of Carpet – Civic Centre, Public Library & Port Augusta Childcare Centre	\$116,000	Public
Provision of Stormwater Management Plan (SMP)	\$250,000	Public
Construction of Gravity Outfall Pipe – Flinders Terrace	\$336,438	Public

4.12 Contracts with Confidentiality Clauses

Pursuant to Clause 13(2) of Schedule 1 of the *Freedom of Information Act 1991*, Council may include a clause within a contract document outlining a schedule of confidentiality provisions within the contract. Council must report to the Minister administering the Act, the number of contracts containing confidentiality clauses. Council did not include these provisions within any contract documents during 2022/2023.

4.13 National Competition Principles

Competitive neutrality is one of the key principles of the National Competition Policy. The principle is based on the concept of a level playing field for people competing for business and relates to any situation where there is, or there is the potential for, competition between the private and public sectors. Council applies cost effective pricing to its business activities to ensure competitive neutrality is achieved. Councils are required to identify their business activities and disclose those in Category One (annual gross operating income greater than \$2 million) and Category 2 (annual gross operating income less than \$2 million.) In 2022/2023 Council continued to maintain the following Category 2 significant business activities:

1	Australian Arid Lands Botanic Garden	5	Port Augusta Mens Shed
2	Central Oval Community Hub	6	Ryan Mitchell Swim Centre
3	Port Augusta Childcare Centre	7	Substance Misuse Services
4	Port Augusta Cultural Centre – Yarta Purtli	8	Wadlata Outback Centre

4.14 Confidentiality Provisions

The table below lists the reasons that a matter may be considered by Council under the confidentiality provisions and the number of occasions during 2022/2023 that each of the provisions was used:

Section of the Local Government Act	Number of times used
Section 90(3)(a) – Personal affairs	5
Section 90(3)(b) – Commercial advantage	5
Section 90(3)(c) – Trade Secret	0
Section 90(3)(d) – Commercial information not a trade secret	2
Section 90(3)(e) – Security / Safety	0
Section 90(3)(f) – Maintenance of law	0
Section 90(3)(g) – Ensure Council does not breach a law	0
Section 90(3)(h) – Legal advice	3
Section 90(3)(i) – Information relating to litigation	0
Section 90(3)(j) – Confidential information of a Minister of the Crown	0
Section 90(3)(k) – Tenders for the supply of goods	0
Section 90(3)(m) – Development Plan Amendment	0
Section 90(3)(n) – <i>Freedom of Information Act 1991</i>	0

The matters considered by Council in Confidence are listed in the following table. In 2022/2023 Council considered a total of 181 items, with 13 considered in confidence (7%). Of the 13 items placed under confidential provisions, one item was released during 2022/2023, and 12 items remained in confidence at 30 June 2023.

No.	Topic & Confidential Provisions Used	Order Made	Period	Documents released
1	Report AR22/34772 – Sale of Land for Non-Payment of Rates (a) personal affairs	09/08/2022 AR22/38777	Until either the negotiations for sale are completed and a settlement reached or until legal proceedings have concluded, and that this order be reviewed every 12 months.	No
2	Report AR22/38707 – Chief Executive Officer Performance Review 2022 Resolutions (a) personal affairs	09/08/2022 AR22/38686	Until further order of the Council and that this order be reviewed every 12 months	No
3	Notice to Rescind a Motion AR22/63968 – Carparking Contribution – Second Submission – DA 660/206/2020 (b) commercial advantage	13/12/2022 AR22/63976	For 12 months or until development approval is issued and that this order be reviewed every 12 months.	No
4	Report AR22/63177 – Carparking Contribution (Gulf Group) Jervois Street and Commercial Road – Third Review – DA 660/206/2020 (b) commercial advantage	13/12/2022 AR22/63977	For 12 months or until development approval is issued and that this order be reviewed every 12 months.	No
5	Report AR23/1709 – Unreasonable Complainant Matter (a) personal affairs and (h) legal advice	17/01/2022 AR23/1916	For 12 months or until development approval is issued and that this order be reviewed every 12 months.	No
6	Report AR23/1711 – Carparking Payment in Lieu – 3 Marryatt Street – DA 220360232 (b) commercial advantage	17/01/2023 AR23/2026	For 12 months or until development approval is issued and that this order be reviewed every 12 months.	No
7	Report AR23/5826 – LGA Supplementary Election – Members of South Australia Regional Organisation of Councils (SAROC) Spencer Gulf Cities (a) personal affairs	14/02/2023 AR23/6868	Until the appointment has been finalised and announced, and that this order be reviewed every 12 months	30/06/2023
8	Report AR23/6660 – Bunnings Development – Proposal To Bring Forward Daw Road Renewal Work To Support The Development (b) commercial advantage	14/02/2023 PR23/571	For 12 months or until development approval is issued and that this order be reviewed every 12 months.	No
9	Report AR23/6628 – CEO Performance Review and CEO Performance Evaluation and Development Policy (a) personal affairs	14/02/2023 AR23/6769	Until further order of the Council and that this order be reviewed every 12 months.	No
10	Report AR23/12975 – Contracts for Mobile Assistance Patrol, Assertive Outreach Program and Sobering Up Unit (b) commercial advantage	15/03/2023 AR23/12974	Until the new contracts have been signed, and that this order be reviewed every 12 months.	No
11	Report AR23/18456 – 2025 SA Masters Games (d) commercial information	11/04/2023 AR23/18455	For a period of 12 months or until a public announcement has been made, and that this order be reviewed every 12 months.	No
12	Report AR23/16545 – TTEG Claim April 2023 Update (h) legal advice	11/04/2023 AR23/18452	For a period of 12 months or until the legal dispute is resolved, and that this order be reviewed every 12 months.	No
13	Report AR23/24218 – Development Support – 22014527 Augusta Collective – Daw Street, Port Augusta West (d) commercial information and (h) legal advice	20/06/2023 AR23/31644	For a period of 24 months, and that this order be reviewed every 12 months.	No

Pursuant to Section 91(9) of the *Local Government Act 1999*, a review was undertaken of all confidential orders which have or will operate for a period exceeding 12 months (this includes items from previous financial years). On 13 June 2023, Council resolved to approve the 11 remaining confidential items from 2022/2023 to remain under confidential provisions. The following table outlines the items under confidential orders from previous years, that were released during 2022/2023 or remained under confidential provisions following the 2023 review:

No.	Topic	Order Made	Date Expired and Released	Date Order was remade
1	AR17/32714, AR17/50517 and AR18/7073 CEO mid-year and 2017 Performance Evaluation – Items 6, 7 and 8	2017/2018	-	13/06/2023
2	AR18/32046 – Chief Executive Officer 2018 Performance Evaluation & Development – Item 5	2018/2019	-	13/06/2023
3	AR21/1201 – Upper Spencer Gulf Regional Assessment Panel and Assessment Manager Endorsement	2020/2021	13/06/2023	
4	AR20/57599 – Scattering of Ashes on Private Land	2020/2021	-	13/06/2023
5	AR20/49011 – Chief Executive Officer Performance Review for 2019/2020 & Strategic Performance Objectives for 2020/2021	2020/2021	-	13/06/2023
6	AR21/28002 – Carparking Contribution DA 660/206/2020 (b) – Commercial advantage	2021/2022	-	13/06/2023
7	AR21/34189 – TTEG Claim	2021/2022	-	13/06/2023
8	AR21/50416 – TTEG Claim – Next Steps	2021/2022	-	13/06/2023
9	AR21/52563 – Notice to Rescind a Motion – Mayor Benbow – Carparking Contribution – DA 660/206/2020	2021/2022	-	13/06/2023
10	AR21/52534 – Carparking Contribution – Second Submission - DA 660/206/2020	2021/2022	-	13/06/2023
11	AR22/29003 – Verbal Presentation – Recruitment	2021/2022	30/06/2023	
12	AR22/25642 – Chief Executive Officer Performance Review 2020/2021 & Strategic Performance Objectives for 2022/2023	2021/2022	-	13/06/2023
13	AR22/25642 – Chief Executive Officer Performance Review 2020/2021 & Strategic Performance Objectives for 2022/2023 (lift from the table)	2021/2022	-	13/06/2023

4.15 Auditor Independence

The *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011* set out the requirements of Auditors to provide independent audit opinions of the accounts and annual financial reports, and internal financial controls of the Council. The audit must meet statutory requirements and Australian audit standards. Galpins Accountants, Auditors and Business Consultants have been appointed for a period from 2020/2021 up to and including 2024/2025, at a contract price of \$99,139. During the 2022/2023 financial year, Galpins Accountants, Auditors and Business Consultants were paid \$11,474 for undertaking the 2021/2022 final audit in September 2022 and \$10,802 for the interim audit in March 2023. A copy of Council's audited financial statement for 2022/2023 is provided on the following pages and is also available on Council's website.



PORT AUGUSTA CITY COUNCIL ANNUAL FINANCIAL STATEMENTS FOR YEAR ENDED 30 JUNE 2023

ABN: 73 625 993 182



PortAugusta
CITY COUNCIL

General Purpose Financial Statements

for the year ended 30 June 2023

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Port Augusta City Council

General Purpose Financial Statements

for the year ended 30 June 2023

Certification of Financial Statements

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

In our opinion:

- the accompanying financial statements comply with the *Local Government Act 1999, Local Government (Financial Management) Regulations 2011* and Australian Accounting Standards,
- the financial statements present a true and fair view of the Council's financial position at 30 June 2023 and the results of its operations and cash flows for the financial year,
- internal controls implemented by the Council provide a reasonable assurance that the Council's financial records are complete, accurate and reliable and were effective throughout the financial year,
- the financial statements accurately reflect the Council's accounting and other records.



John Banks
Chief Executive Officer



27 November 2023



Linley Shine
Mayor

27 November 2023

Statement of Comprehensive Income

for the year ended 30 June 2023

\$	Notes	2023	2022
Income			
Rates & Service Charges	2a	18,889,263	19,380,195
Grants, subsidies and contributions - operating	2g	9,071,761	7,765,673
User charges	2c	4,355,659	3,957,827
Other income	2f	895,427	792,266
Statutory charges	2b	549,044	324,530
Investment income	2d	356,855	37,002
Reimbursements	2e	191,099	680,767
Total income		34,309,108	32,938,260
Expenses			
Employee costs	3a	12,231,959	11,719,484
Materials, contracts and other expenses	3b	11,968,446	11,873,968
Depreciation, amortisation and impairment	3c	7,700,916	7,671,327
Finance costs	3d	117,180	133,162
Total expenses		32,018,501	31,397,941
Operating surplus / (deficit)		2,290,607	1,540,319
Asset disposal and fair value adjustments	4	(110,595)	(141,945)
Amounts Received or Returned Specifically for New or Upgraded Assets	2g	783,414	1,413,795
Net surplus / (deficit)		2,963,426	2,812,169
Other comprehensive income			
Amounts which will not be reclassified subsequently to operating result			
Changes in revaluation surplus - I,PP&E	9	—	1,561,065
Total amounts which will not be reclassified subsequently to operating result		—	1,561,065
Total other comprehensive income		—	1,561,065
Total comprehensive income		2,963,426	4,373,234
Financial Assistance Grant Payment Reallocation 23/24		(3,692,778)	—
Financial Assistance Grant Payment Reallocation 22/23		2,442,957	(2,442,957)
Financial Assistance Grant Payment Reallocation 21/22		—	1,599,250
Adjusted Operating Surplus/(Deficit)		1,040,786	696,612

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

Statement of Financial Position

as at 30 June 2023

\$	Notes	2023	2022
ASSETS			
Current assets			
Cash and cash equivalent assets	5a	12,121,207	10,591,069
Trade and other receivables	5b	1,622,589	1,896,007
Inventories	5c	174,307	143,008
Subtotal		13,918,103	12,630,084
Non-current assets held for sale	18	–	253,276
Subtotal		–	253,276
Total current assets		13,918,103	12,883,360
Non-current assets			
Trade and other receivables	6	101,780	–
Infrastructure, property, plant and equipment	7	219,439,949	219,374,292
Total non-current assets		219,541,729	219,374,292
TOTAL ASSETS		233,459,832	232,257,652
LIABILITIES			
Current liabilities			
Trade and other payables	8a	3,189,208	4,659,205
Borrowings	8b	335,695	327,947
Provisions	8c	1,845,349	1,888,374
Subtotal		5,370,252	6,875,526
Total current liabilities		5,370,252	6,875,526
Non-current liabilities			
Borrowings	8b	3,764,031	4,086,028
Provisions	8c	136,168	70,143
Total non-current liabilities		3,900,199	4,156,171
TOTAL LIABILITIES		9,270,451	11,031,697
Net assets		224,189,381	221,225,955
EQUITY			
Accumulated surplus		952,420	(2,011,006)
Asset revaluation reserves	9	223,236,961	223,236,961
Total council equity		224,189,381	221,225,955
Total equity		224,189,381	221,225,955

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

Statement of Changes in Equity

for the year ended 30 June 2023

\$	Notes	Accumulated surplus	Asset revaluation reserve	Total equity
2023				
Balance at the end of previous reporting period		(2,011,006)	223,236,961	221,225,955
Net surplus / (deficit) for year		2,963,426	—	2,963,426
Other comprehensive income				
Gain (Loss) on Revaluation of I,PP&E	7a(i)	—	—	—
Other comprehensive income		—	—	—
Total comprehensive income		2,963,426	—	2,963,426
Balance at the end of period		952,420	223,236,961	224,189,381
2022				
Balance at the end of previous reporting period		(4,823,175)	221,675,896	216,852,721
Net surplus / (deficit) for year		2,812,169	—	2,812,169
Other comprehensive income				
Gain (Loss) on Revaluation of I,PP&E	7a(i)	—	1,561,065	1,561,065
Other comprehensive income		—	1,561,065	1,561,065
Total comprehensive income		2,812,169	1,561,065	4,373,234
Balance at the end of period		(2,011,006)	223,236,961	221,225,955

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

Statement of Cash Flows

for the year ended 30 June 2023

\$	Notes	2023	2022
Cash flows from operating activities			
<u>Receipts</u>			
Rates receipts		19,229,187	19,530,985
Statutory charges		549,044	324,530
User charges		4,355,659	3,957,827
Grants, subsidies and contributions		9,121,247	7,970,649
Investment receipts		356,855	37,002
Reimbursements		191,099	680,767
Other receipts		970,737	2,202,158
<u>Payments</u>			
Payments to employees		(12,208,959)	(11,713,638)
Payments for materials, contracts and other expenses		(13,650,279)	(12,358,133)
Finance payments		(117,180)	(133,162)
Net cash provided by (or used in) operating activities	10b	8,797,410	10,498,985
Cash flows from investing activities			
<u>Receipts</u>			
Amounts received specifically for new or upgraded assets		783,414	1,413,795
Sale of replaced assets		360,866	106,364
Repayments of loans by community groups		—	7,008
<u>Payments</u>			
Expenditure on renewal/replacement of assets		(7,828,672)	(3,287,788)
Expenditure on new/upgraded assets		(142,387)	(1,054,328)
Loans made to community groups		(112,545)	—
Net cash provided (or used in) investing activities		(6,939,324)	(2,814,949)
Cash flows from financing activities			
<u>Payments</u>			
Repayments of loans		(313,167)	(897,944)
Repayment of lease liabilities		(14,781)	(12,004)
Net cash provided by (or used in) financing activities		(327,948)	(909,948)
Net increase (decrease) in cash held		1,530,138	6,774,088
plus: cash & cash equivalents at beginning of period		10,591,069	3,816,981
Cash and cash equivalents held at end of period	10a	12,121,207	10,591,069
Additional information:			
Total cash, cash equivalents and investments		12,121,207	10,591,069

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

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

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

Note 1. Summary of Significant Accounting Policies

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

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

(1) Basis of preparation

1.1 Compliance with Australian Accounting Standards

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

The financial report was authorised for issue by certificate under regulation 14 of the *Local Government (Financial Management) Regulations 2011* dated 21 November 2023.

1.2 Critical accounting estimates

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

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

1.3 Rounding

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

(2) The local government reporting entity

Port Augusta City Council is incorporated under the South Australian *Local Government Act 1999* and has its principal place of business at 4 Mackay Street, Port Augusta, South Australia. These consolidated 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.

Trust monies and property held by Council but subject to the control of other persons have been excluded from these reports. A separate statement of moneys held in the Trust Fund is available for inspection at the Council Office by any person free of charge.

(3) Income recognition

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

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

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

In recent years the Commonwealth Government has paid amounts of untied financial assistance grants, which are recognised on receipt, in advance of the year of allocation:

2020/21	2 quarters of the 2021/22 allocation	\$1,599,250
2021/22	3 quarters of the 2022/23 allocation	\$2,442,957
2022/23	95 percent of the 2023/24 allocation	\$3,692,778

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

Note 1. Summary of Significant Accounting Policies (continued)

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

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

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.

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 12.

(5) Inventories

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

(6) Infrastructure, property, plant and equipment

6.1 Initial recognition

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

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

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

Note 1. Summary of Significant Accounting Policies (continued)

6.2 Materiality

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

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

Buildings, Structures and Site Improvements	\$5,000
Road Construction/Reconstruction	\$5,000
CWMS, Waste Water and Stormwater	\$3,000
Paving, Footpaths, Kerb and Gutter	\$2,000
Plant, Contents and Vehicles	\$1,000

Assets which are not completed as at 30th June in any year will be shown as Capital Work in Progress on the Infrastructure, Property, Plant & Equipment Note. These assets will not attract depreciation until completion.

6.3 Subsequent recognition

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

6.4 Depreciation of non-current assets

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

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

Plant, Contents and Vehicles

Furniture and Contents	3 to 20 years
Plant and Equipment	5 to 20 years
Vehicles	10 to 20 years

Buildings, Structures and Site Improvements

Buildings — Structure	30 to 150 years
Buildings — Components	20 to 60 years
Park Furniture	7 to 30 years
Playground Equipment	15 to 30 years
Carparks, Pathways and Fencing	30 to 50 years
BMX Track	20 years
Board Walk	30 to 40 years
Monuments and Memorials	50 to 100 years
Shade Sails and Shelters	15 to 40 years
Swimming Pools	40 to 50 years
Marine Structures	25 to 80 years

CWMS, Waste Water and Stormwater

Stormwater Drains	60 to 100 years
Culverts	60 to 80 years
Flood Control Structures	50 to 100 years

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

Note 1. Summary of Significant Accounting Policies (continued)

Basins	50 years
Reticulation Pipes — PVC70	60 to 70 years
Reticulation Pipes — other25	50 to 70 years
Wastewater Irrigation	80 to 100 years
Pumps & Telemetry	25 to 50years
Reclaimed Water Plant & Irrigation System	25 to 50 years
CWMS – Pipe Assets & Node Assets	70 years
<i>Road Infrastructure</i>	
Sealed Roads — Surface Upper	10 to 70 years
Sealed Roads — Surface Lower	60 to 105 years
Sealed Roads — Pavement Upper	50 to 100 years
Sealed Roads — Pavement Sub Base	150 to 300 years
Unsealed Roads - Surface	10 to 25 years
Unsealed Roads – Base	45 to 60 years
Bridges — Concrete	50 to 85 years
Kerb and Gutter	60 to 65 years
Paving and Footpaths - Surface	10 to 45 years
Paving and Footpaths - Base	90 years

6.5 Impairment

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

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

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

(7) Payables

7.1 Goods & Services

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

7.2 Payments Received in Advance & Deposits

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

(8) 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".

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

Note 1. Summary of Significant Accounting Policies (continued)

(9) Employee benefits

9.1 Salaries, Wages & Compensated Absences

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

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

No accrual is made for sick leave as Council experience indicates that, on average, sick leave taken in each reporting period is less than the entitlement accruing in that period, and this experience is expected to recur in future reporting periods. Council does not make payment for untaken sick leave.

9.2 Superannuation

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

(10) Leases

AASB 16 *Leases*, commenced from 1 July 2019 and 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 2022, Council has 1 lease to which this treatment has been applied.

(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.

(12) New accounting standards and UIG interpretations

New accounting standards, amendments to existing standards and UIG Interpretations

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

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

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

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

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

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

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

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

Note 1. Summary of Significant Accounting Policies (continued)

Standards issued by the AASB not yet effective

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

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

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

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

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

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

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

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

(13) Comparative figures

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

(14) Disclaimer

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

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

Note 2. Income

\$	2023	2022
(a) Rates & Service Charges		
General rates		
General rates	17,435,794	19,187,797
Less: mandatory rebates	(505,386)	(594,126)
Less: discretionary rebates, remissions and write-offs	(958,842)	(2,391,333)
Total general rates	15,971,566	16,202,338
Other rates (including service charges)		
Waste collection	1,646,068	1,921,826
Community wastewater management systems	830,220	810,492
Regional Landscape Levy	297,303	289,925
Total other rates (including service charges)	2,773,591	3,022,243
Other charges		
Penalties for late payment	18,602	97,985
Legal and other costs recovered	125,504	57,629
Total other charges	144,106	155,614
Total Rates & Service Charges	18,889,263	19,380,195
(b) Statutory charges		
Development Act fees	247,057	106,196
Health and septic tank inspection fees	11,242	7,581
Animal Registration & Expiation Fees	244,487	155,332
Parking Expiation Fees	10,359	12,043
Other licences, fees and fines	35,899	43,378
Total statutory charges	549,044	324,530
(c) User charges		
Cemetery Fees	210,712	216,282
Hall and equipment hire	153,174	135,674
Sales - general	1,499,917	1,194,629
Other Fees	2,491,856	2,411,242
Total user charges	4,355,659	3,957,827

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

Note 2. Income (continued)

\$	2023	2022
(d) Investment income		
Interest on investments		
- Local Government Finance Authority	354,506	36,765
- Loans to community groups	2,349	237
Total investment income	356,855	37,002
(e) Reimbursements		
Roadworks	6,460	187,940
Private works	14,402	11,674
Other	170,237	481,153
Total reimbursements	191,099	680,767
(f) Other income		
Insurance and other recoupments - infrastructure, property, plant and equipment	841,013	706,105
Other	54,414	86,161
Total other income	895,427	792,266
(g) Grants, subsidies and contributions		
Amounts received specifically for new or upgraded assets	783,414	1,413,795
Total	783,414	1,413,795
Other grants, subsidies and contributions		
Other grants, subsidies and contributions	9,071,761	7,765,673
Total other grants, subsidies and contributions	9,071,761	7,765,673
Total grants, subsidies and contributions	9,855,175	9,179,468
The functions to which these grants relate are shown in Note 10.		
(i) Sources of grants		
Commonwealth Government	2,377,148	2,749,297
State Government	7,454,864	6,343,195
Other	23,163	86,976
Total	9,855,175	9,179,468
(ii) Individually significant items		
In 2022/23, the Commonwealth Government paid an advance of 95% of the Financial Assistance Grant for 2023/2024	3,692,778	—
In 2021/2022, the Commonwealth Government paid an advance of half of the Financial Assistance Grant for 2022/2023	2,442,957	(2,442,957)
Grant Commission (Financial Assistance Grant) recognised as income	—	1,599,250

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

Note 2. Income (continued)

\$	2023	2022
(h) Conditions over grants and contributions		
Grants and contributions which were obtained on the condition that they be expended for specified purposes or in a future period, but which are not yet expended in accordance with those conditions, are as follows:		
Unexpended at the close of the previous reporting period	<u>2,563,862</u>	<u>1,840,217</u>
Less:		
<i>Expended during the current period from revenues recognised in previous reporting periods</i>		
Other	<u>(2,563,862)</u>	<u>(1,840,217)</u>
Subtotal	<u>(2,563,862)</u>	<u>(1,840,217)</u>
Plus:		
<i>Amounts recognised as revenues in this reporting period but not yet expended in accordance with the conditions</i>		
Other	<u>3,841,145</u>	<u>2,563,862</u>
Subtotal	<u>3,841,145</u>	<u>2,563,862</u>
Unexpended at the close of this reporting period	<u>3,841,145</u>	<u>2,563,862</u>
Net increase (decrease) in assets subject to conditions in the current reporting period	<u>1,277,283</u>	<u>723,645</u>

Note 3. Expenses

\$	Notes	2023	2022
(a) Employee costs			
Salaries and wages		9,946,630	9,574,864
Employee leave expense		1,047,292	1,015,925
Superannuation - defined contribution plan contributions	17	1,020,462	883,615
Superannuation - defined benefit plan contributions	17	66,898	101,981
Workers' compensation insurance		313,495	260,907
Less: capitalised and distributed costs		<u>(162,818)</u>	<u>(117,808)</u>
Total operating employee costs		<u>12,231,959</u>	<u>11,719,484</u>
Total number of employees (full time equivalent at end of reporting period)		138	133

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

Note 3. Expenses (continued)

\$	2023	2022
(b) Materials, contracts and other expenses		
(i) Prescribed expenses		
Auditor's remuneration		
- Auditing the financial reports	33,816	19,245
Bad and doubtful debts	(121,112)	60,801
Elected members' expenses	242,525	243,666
Election expenses	82,523	—
Lease expense - low value assets / short term leases	58,235	56,833
Subtotal - prescribed expenses	295,987	380,545
(ii) Other materials, contracts and expenses		
Contractors	3,886,042	4,953,821
Utilities	1,734,531	1,655,611
Legal expenses	118,313	79,863
Levies Paid to Government - Regional Landscape Levy	296,778	289,540
Parts, accessories and consumables	1,708,532	1,286,178
Professional services	457,677	192,281
Communications	137,101	130,834
Contributions & Donations	170,492	133,015
Insurances	565,089	565,100
Rates & Taxes	71,259	64,684
Travel & Accommodation	2,725	2,679
Advertising	67,306	64,826
Subscriptions	83,741	83,538
Training	199,123	139,323
Postage Printing Stationery	94,306	85,790
Plant Hire	680,176	690,650
Bank Charges	60,932	63,726
Sundry	1,338,336	1,011,964
Subtotal - Other material, contracts and expenses	11,672,459	11,493,423
Total materials, contracts and other expenses	11,968,446	11,873,968
(c) Depreciation, amortisation and impairment		
(i) Depreciation and amortisation		
Buildings and other structures	3,252,267	3,236,075
Infrastructure	3,617,647	3,557,688
Right-of-use assets	14,610	12,175
Plant and equipment	596,824	600,650
Furniture and fittings	219,568	264,739
Total depreciation, amortisation and impairment	7,700,916	7,671,327
(d) Finance costs		
Interest on loans	116,955	132,663
Interest on leases	225	499
Total finance costs	117,180	133,162

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

Note 4. Asset disposal and fair value adjustments

\$	2023	2022
Infrastructure, property, plant and equipment		
(i) Assets renewed or directly replaced		
Proceeds from disposal	360,866	106,364
Less: carrying amount of assets sold	(471,461)	(248,309)
Gain (loss) on disposal	(110,595)	(141,945)
<u>Net gain (loss) on disposal or revaluation of assets</u>	<u>(110,595)</u>	<u>(141,945)</u>

Note 5. Current assets

\$	2023	2022
(a) Cash and cash equivalent assets		
Cash on hand and at bank	70,855	417,330
Deposits at call	12,050,352	10,173,739
<u>Total cash and cash equivalent assets</u>	<u>12,121,207</u>	<u>10,591,069</u>

(b) Trade and other receivables

Rates - general and other	805,766	1,145,690
Accrued revenues	244,137	176,226
Debtors - general	293,692	237,490
Other levels of government - operating	—	49,486
GST recoupment	265,529	370,008
Prepayments	2,700	38,219
Loans to community organisations	10,765	—
Subtotal	1,622,589	2,017,119
Less: provision for expected credit losses	—	(121,112)
<u>Total trade and other receivables</u>	<u>1,622,589</u>	<u>1,896,007</u>

(c) Inventories

Stores and materials	24,594	70,644
Trading stock	149,713	72,364
<u>Total inventories</u>	<u>174,307</u>	<u>143,008</u>

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

Note 6. Non-current assets

\$	2023	2022
Trade and other receivables		
Receivables		
Loans to community organisations	101,780	—
Subtotal	101,780	—
Total receivables	101,780	—
<u>Total financial assets</u>	<u>101,780</u>	<u>—</u>

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

Note 7. Infrastructure, Property, Plant & Equipment

Infrastructure, property, plant and equipment

		as at 30/06/22				Asset movements during the reporting period								as at 30/06/23			
\$	Fair Value Level	At Fair Value	At Cost	Accumulated Depreciation	Carrying amount	Asset Additions New / Upgrade	Asset Additions Renewals	WDV of Asset Disposals	Depreciation Expense (Note 3c)	WIP Transfers	Adjustments & Transfers	Tfrs from/(to) "Held for Sale" category	Revaluation Increments to Equity (ARR) (Note 8)	At Fair Value	At Cost	Accumulated Depreciation	Carrying amount
Capital work in progress		–	895,502	–	895,502	57,124	293,508	–	–	(881,389)	–	–	–	–	364,745	–	364,745
Land - other	2	1,715,500	–	–	1,715,500	–	–	–	–	–	–	–	–	1,715,500	–	–	1,715,500
Land - other	3	11,478,000	–	–	11,478,000	–	–	–	–	–	–	–	–	11,478,000	–	–	11,478,000
Buildings and other structures	2	1,623,000	–	(1,423,852)	199,148	–	–	–	(25,695)	–	(1)	–	–	1,623,000	–	(1,449,548)	173,452
Buildings and other structures	3	132,877,782	1,070,529	(60,827,096)	73,121,215	1,035,596	4,145,075	–	(3,226,572)	714,816	–	–	–	132,877,782	6,966,016	(64,053,668)	75,790,130
Infrastructure	3	202,837,322	2,943,360	(77,772,170)	128,008,512	–	1,966,961	(178,097)	(3,617,647)	166,573	(1)	–	–	202,136,328	5,076,893	(80,866,920)	126,346,301
Right-of-use assets		26,784	–	(12,175)	14,609	–	13,698	–	(14,610)	–	1	–	–	26,784	13,698	(26,784)	13,698
Plant and equipment	2	8,330,668	173,064	(5,368,019)	3,135,713	15,748	132,897	(40,088)	(596,824)	–	(1,949)	–	–	8,234,643	321,711	(5,910,857)	2,645,497
Furniture and fittings	2	4,629,619	23,417	(3,846,943)	806,093	24,819	299,331	–	(219,568)	–	1,951	–	–	4,644,519	347,567	(4,079,460)	912,626
Total infrastructure, property, plant and equipment		363,518,675	5,105,872	(149,250,255)	219,374,292	1,133,287	6,851,470	(218,185)	(7,700,916)	–	1	–	–	362,736,556	13,090,630	(156,387,237)	219,439,949
Comparatives		359,733,324	2,762,785	(140,878,870)	221,617,239	1,081,111	3,287,788	(248,308)	(7,671,327)	–	–	(253,276)	1,561,065	363,518,675	5,105,872	(149,250,255)	219,374,292

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

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

Valuation of infrastructure, property, plant & equipment and investment property

Valuation of Assets

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

The requirements of AASB 13 Fair Value Measurement have been applied to all valuations undertaken since 1 July 2013.

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

Fair value hierarchy level 2 valuations

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

Fair value hierarchy level 3 valuations of land

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

Fair value hierarchy level 3 valuations of buildings, infrastructure and other assets

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

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

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

Land

Land assets were valued by Jones Lang LaSalle Public Sector Valuations Pty Ltd (JLL) as at 1 July 2020.

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.

Pursuant to Council's election, 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.

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

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

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

Buildings & Other Structures

Buildings & Other Structures were valued by Jones Lang LaSalle Public Sector Valuations Pty Ltd (JLL) as at 1 July 2020.

The land and building associated 20 Jervois Street was transferred and re-classified as "Non Current Assets Held for Sale" as at 30 June 2022. Settlement of this property occur on 7 October 2022.

Infrastructure

Community waste water management systems, waste water and stormwater drainage assets were valued by Tonkins Consulting as at 1 July 2021. Road assets were valued by Tonkins Consulting as at 1 July 2020.

Plant & Equipment

Plant & Equipment were valued by Jones Lang LaSalle Public Sector Valuations Pty Ltd (JLL) as at 1 July 2020.

Furniture & Fittings

Furniture & Fittings were valued by Jones Lang LaSalle Public Sector Valuations Pty Ltd (JLL) as at 1 July 2020.

Note 8. Liabilities

	2023 Current	2023 Non Current	2022 Current	2022 Non Current
\$				
(a) Trade and other payables				
Goods and services	1,030,107	—	2,662,642	—
Payments received in advance	1,382,016	—	1,165,960	—
Accrued expenses - other	777,085	—	830,603	—
Total trade and other payables	3,189,208	—	4,659,205	—

(b) Borrowings

Loans	321,997	3,764,031	313,167	4,086,028
Lease liabilities	13,698	—	14,780	—
Total Borrowings	335,695	3,764,031	327,947	4,086,028

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

(c) Provisions

Employee entitlements (including oncosts)	1,845,349	136,168	1,888,374	70,143
Total provisions	1,845,349	136,168	1,888,374	70,143

Amounts included in provisions that are not expected to be settled within 12 months of reporting date

	1,282,220	—	1,171,093	—
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Notes to and forming part of the Financial Statements for the year ended 30 June 2023

Note 9. Reserves

	as at 30/06/22				as at 30/06/23
\$	Opening Balance	Increments (Decrements)	Transfers	Impairments	Closing Balance
Asset revaluation reserve					
Land	14,912,106	—	—	—	14,912,106
Buildings and other structures	65,837,272	—	—	—	65,837,272
Infrastructure	136,668,015	—	—	—	136,668,015
Plant and equipment	3,393,936	—	—	—	3,393,936
Furniture and fittings	2,425,632	—	—	—	2,425,632
Total asset revaluation reserve	223,236,961	—	—	—	223,236,961
Comparatives	221,675,896	1,561,065	—	—	223,236,961

Purposes of reserves

Asset revaluation reserves

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

Note 10. Reconciliation to Statement of Cash Flows

\$	Notes	2023	2022
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(a) Reconciliation of cash

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

Total cash and equivalent assets	5	12,121,207	10,591,069
Balances per Statement of Cash Flows		12,121,207	10,591,069

(b) Reconciliation of change in net assets to cash from operating activities

Net surplus/(deficit)	2,963,426	2,812,169
Non-cash items in income statements		
Depreciation, amortisation and impairment	7,700,916	7,671,327
Grants for capital acquisitions treated as investing activity	(783,414)	(1,413,795)
Net (gain)/loss on disposals	110,595	141,945
	9,991,523	9,211,646
Add (less): changes in net current assets		
Net (increase)/decrease in receivables	405,295	360,351
Change in allowances for under-recovery of receivables	(121,112)	(7,891)
Net (increase)/decrease in inventories	(31,299)	29,402
Net increase/(decrease) in trade and other payables	(1,469,997)	899,631
Net increase/(decrease) in unpaid employee benefits	23,000	5,846
Net cash provided by (or used in) operations	8,797,410	10,498,985

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

Note 10. Reconciliation to Statement of Cash Flows (continued)

\$	2023	2022
(c) Financing arrangements		
Unrestricted access was available at balance date to the following lines of credit:		
Bank overdrafts	1,100,000	700,000
Corporate credit cards	46,000	43,000
LGFA cash advance debenture facility	9,850,000	13,350,000

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

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 11(a). Functions

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

	INCOME		EXPENSES		OPERATING SURPLUS (DEFICIT)		GRANTS INCLUDED IN INCOME		TOTAL ASSETS HELD (CURRENT AND NON-CURRENT)	
	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022
Functions/Activities										
Business Undertakings	830,220	810,492	846,806	1,154,368	(16,586)	(343,876)	–	–	7,347,108	7,642,593
Community Services	4,279,497	4,131,909	7,275,504	6,932,980	(2,996,007)	(2,801,071)	3,296,456	3,228,561	29,077,133	13,929,855
Culture	161,239	194,806	1,116,936	1,126,564	(955,697)	(931,758)	117,722	93,643	6,523,847	6,810,266
Economic Development	703,079	485,666	1,357,569	1,253,704	(654,490)	(768,038)	–	–	–	–
Environment	3,616,260	2,901,783	5,997,002	5,121,302	(2,380,742)	(2,219,519)	824,864	–	11,614,964	11,747,370
Recreation	560,227	577,506	5,970,764	6,083,398	(5,410,537)	(5,505,892)	19,854	28,409	48,588,131	46,030,561
Regulatory Services	527,407	305,160	1,199,829	900,786	(672,422)	(595,626)	–	–	402,465	345,064
Transport	1,273,478	1,652,354	6,303,435	6,947,462	(5,029,957)	(5,295,108)	135,712	424,224	128,204,261	129,717,677
Plant Hire & Depot	711,302	767,886	–	–	711,302	767,886	25,377	23,855	2,980,610	3,299,341
Council Administration	21,646,295	21,110,698	1,950,578	1,877,377	19,695,717	19,233,321	4,651,776	3,966,981	13,490,394	12,734,923
Total Functions/Activities	34,309,004	32,938,260	32,018,423	31,397,941	2,290,581	1,540,319	9,071,761	7,765,673	248,228,913	232,257,651

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

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

Note 11(b). Components of functions

The activities relating to Council functions are as follows:

Business undertakings

Community Wastewater Management Schemes, Wastewater

Community services

Sobering Up and Substance Misuse Services, Community Buildings, Services for the Aged and Disabled, Childcare Centre, Community Support, Cemeteries, Public Conveniences, Other Public Amenities

Culture

Library, Cultural Centre, Art Gallery

Economic development

Regional Development, Tourism and Regional Promotion, Wadlata Outback Centre

Environment

Landcare, Australian Arid Lands Botanic Garden, Waste Management, Stormwater Management, Street Cleaning, Street Lighting

Recreation

Marine and Boating Facilities, Parks and Gardens, Sporting Facilities, Swimming Centre, Sport and Recreation Programs

Regulatory services

Dog and Cat Control, Parking Inspection, Building and Planning, Environmental Health

Transport

Airport, Bridges, Footpaths and Kerbing, Roads

Plant hire and depot

Engineering, Works and Parks Depot, Plant and Machinery

Council administration

Governance (City Management, Elected Members), Human Resources, Finance and Customer Services, Information Communications Technology, Records Management, Work Health Safety and Risk Management, Treasury Management, Rate Revenue and Local Government Grants Commission Financial Assistance Grants

*Expenses includes Depreciation, and Full Cost Attribution which re-allocates a portion of Council Administration (not including Governance) and Plant Hire & Depot expenses.

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

Note 12. Financial instruments

Recognised financial instruments

Bank, deposits at call, short term deposits

Accounting Policy:

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

Terms & Conditions:

Deposits are returning variable interest rates between .01% and 4.30% (2022: 1.5%)

Carrying Amount:

Approximates fair value due to the short term to maturity.

Receivables - rates and associated charges

Accounting Policy:

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

Terms & Conditions:

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*.

Carrying Amount:

Approximates fair value (after deduction of any allowance).

Receivables - fees and other charges

Accounting Policy:

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

Terms & Conditions:

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

Carrying Amount:

Approximates fair value (after deduction of any allowance).

Receivables - other levels of government

Accounting Policy:

Carried at nominal value.

Terms & Conditions:

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

Carrying Amount:

Approximates fair value.

Liabilities - creditors and accruals

Accounting policy:

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

Terms and conditions:

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

Note 12. Financial instruments (continued)

Liabilities are normally settled on 30 day terms.

Carrying amount:

Approximates fair value.

Liabilities - interest bearing borrowings

Accounting Policy:

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

Terms & Conditions:

Secured over future revenues, borrowings are repayable by equal 6 monthly instalments of principal & interest; interest is charged at fixed rates between 3.05% and 5.30% dependant on the fixed period (2022: 3.05% and 4.20%).

Carrying Amount:

Approximates fair value.

Liabilities - leases

Accounting Policy:

Accounted for in accordance with AASB 16.

\$	Due < 1 year	Due > 1 year and ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
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Financial assets and liabilities

2023

Financial assets

Cash and cash equivalents	12,121,207	—	—	12,121,207	12,121,207
Receivables	1,622,965	—	—	1,622,965	1,619,889
Other financial assets / Non-Current Recieveables	—	55,366	59,403	114,769	101,780
Total financial assets	13,744,172	55,366	59,403	13,858,941	13,842,876

Financial liabilities

Payables	1,807,192	—	—	1,807,192	1,807,192
Current borrowings	434,167	—	—	434,167	321,997
Non-current borrowings	—	3,867,123	—	3,867,123	3,764,031
Lease liabilities	7,234	7,234	—	14,468	13,698
Total financial liabilities	2,248,593	3,874,357	—	6,122,950	5,906,918

Total financial assets and liabilities

15,992,765	3,929,723	59,403	19,981,891	19,749,794
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2022

Financial assets

Cash and cash equivalents	10,591,069	—	—	10,591,069	10,591,069
Receivables	1,857,788	—	—	1,857,788	1,857,788
Other financial assets / Non-Current Recieveables	—	—	—	—	—
Total financial assets	12,448,857	—	—	12,448,857	12,448,857

Financial liabilities

Payables	3,493,245	—	—	3,493,245	3,493,245
Current borrowings	434,168	—	—	434,168	313,167

continued on next page ...

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

Note 12. Financial instruments (continued)

\$	Due < 1 year	Due > 1 year and ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
Non-current borrowings	–	4,301,289	–	4,301,289	4,086,028
Lease liabilities	15,004	–	–	15,004	14,780
Total financial liabilities	3,942,417	4,301,289	–	8,243,706	7,907,220
<u>Total financial assets and liabilities</u>	<u>16,391,274</u>	<u>4,301,289</u>	<u>–</u>	<u>20,692,563</u>	<u>20,356,077</u>

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

\$	2023		2022	
	Weighted Avg Interest Rate	Carrying Value	Weighted Avg Interest Rate	Carrying Value
Fixed interest rates	2.80%	4,099,726	2.80%	4,399,195
		<u>4,099,726</u>		<u>4,399,195</u>

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 and 6 in relation to individual classes of receivables, exposure is concentrated within the Council's boundaries, and there is no material exposure to any individual debtor.

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

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

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

Note 13. Capital Expenditure Commitments

\$	2023	2022
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Capital commitments

Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:

Ryan Mitchell Swim Centre Upgrade	–	2,975,881
Hancock Stadium Upgrade	327,438	–
	<u>327,438</u>	<u>2,975,881</u>

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

Note 13. Capital Expenditure Commitments (continued)

\$	2023	2022
These expenditures are payable:		
Not later than one year	327,438	2,975,881
	<u>327,438</u>	<u>2,975,881</u>

During 2021/2022 Port Augusta City Council resolved to undertake an upgrade to the Ryan Mitchell Swim Centre. A contract was entered into, with work commencing in 2022/2023. Government grant revenue of \$1,749,600 has been committed for this project.

During 2022/2023 Port Augusta City Council resolved to undertake an upgrade to the Hancock Stadium. A contract was entered into, however due to some contractual delays \$327,438 of works remained outstanding, to be completed in 2023/2024.

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

Note 14. Financial indicators

\$	Amounts 2023	Indicator 2023	Indicators 2022	Indicators 2021
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Financial Indicators overview

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

1. Operating Surplus Ratio

Operating surplus	2,290,607	6.7%	4.7%	4.4%
Total operating income	34,309,003			

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

2. Net Financial Liabilities Ratio

Net financial liabilities	(4,575,125)	(13.3)%	(4.4)%	14.6%
Total operating income	34,309,003			

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

Adjusted Operating Surplus Ratio

Operating surplus	1,040,786	3.1%	2.2%	4.7%
Total operating income	33,059,287			

Adjustments to Ratios

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

Adjusted Net Financial Liabilities Ratio

Net financial liabilities	(882,347)	(2.7)%	3.1%	20.2%
Total operating income	33,059,182			

3. Asset Renewal Funding Ratio

Asset renewals	7,467,806	263.0%	82.2%	68.6%
Infrastructure and Asset Management Plan required expenditure	2,839,000			

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

This result is indicative of a significant renewal of the Ryan Mitchell Swim Centre during 2022/23, with works partially funded through the SA Government Local Government Infrastructure

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

Note 14. Financial indicators (continued)

Partnership Project and the Federal Government's Local Roads
and Community Infrastructure Program.

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

Note 15. Uniform presentation of finances

\$	2023	2022
<p>The following is a high level summary of both operating and capital investment activities of the Council prepared on a simplified Uniform Presentation Framework basis.</p> <p>All Councils in South Australia have agreed to summarise annual budgets and long-term financial plans on the same basis.</p> <p>The arrangements ensure that all Councils provide a common 'core' of financial information, which enables meaningful comparisons of each Council's finances.</p>		
<u>Income</u>		
Rates	18,889,263	19,380,195
Statutory charges	549,044	324,530
User charges	4,355,659	3,957,827
Grants, subsidies and contributions - operating	9,071,761	7,765,673
Investment income	356,855	37,002
Reimbursements	191,099	680,767
Other income	895,427	792,266
Total Income	34,309,108	32,938,260
<u>Expenses</u>		
Employee costs	12,231,959	11,719,484
Materials, contracts and other expenses	11,968,446	11,873,968
Depreciation, amortisation and impairment	7,700,916	7,671,327
Finance costs	117,180	133,162
Total Expenses	32,018,501	31,397,941
Operating surplus / (deficit)	2,290,607	1,540,319
Net outlays on existing assets		
Capital expenditure on renewal and replacement of existing assets	(7,828,672)	(3,287,788)
Add back depreciation, amortisation and impairment	7,700,916	7,671,327
Add back proceeds from sale of replaced assets	360,866	106,364
	233,110	4,489,903
Net outlays on new and upgraded assets		
Capital expenditure on new and upgraded assets (including investment property and real estate developments)	(142,387)	(1,054,328)
Add back amounts received specifically for new and upgraded assets	783,414	1,413,795
	641,027	359,467
Annual net impact to financing activities (surplus/(deficit))	3,164,744	6,389,689

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 16. Leases

(i) Council as a lessee

Terms and conditions of leases

Plant & Equipment

During 2021/2022 Port Augusta City Council entered into a lease for a vehicle for the Exceptional Needs Unit Program. The Lease period is September 2021 to June 2023, with fixed monthly payment amounts. The fixed interest rate applicable to the lease is 2.80%.

Set out below are the carrying amounts of right-of-use assets recognised within Infrastructure, Property, Plant and Equipment and the movements during the period:

(a) Right of use assets

\$	Right-Of-Use	Total
2023		
Opening balance	14,609	14,609
Additions to right-of-use assets	13,698	13,698
Depreciation charge	(14,609)	(14,609)
Balance at 30 June	13,698	13,698
2022		
Opening balance	—	—
Additions to right-of-use assets	26,784	26,784
Depreciation charge	(12,175)	(12,175)
Balance at 30 June	14,609	14,609

(b) Lease liabilities

Set out below are the carrying amounts of lease liabilities (included under interest-bearing loans and borrowings) and the movements during the period:

\$	2023	2022
At 1 July		
Additions	13,698	26,784
Accretion of interest	225	499
Payments	(15,005)	(12,504)
At 30 June 2023	13,698	14,779
Current	13,698	14,779

The maturity analysis of lease liabilities is included in Note 13.
The Council had total cash outflows for leases of \$15,005.

The following are the amounts recognised in profit or loss:

Depreciation expense of right-of-use assets	14,610	12,175
Interest expense on lease liabilities	225	499
Total amount recognised in profit or loss	14,835	12,674

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

Note 17. Superannuation

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

Accumulation only members

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

Salarylink (Defined Benefit Fund) members

Salarylink is a defined benefit scheme where the benefit payable is based on a formula determined by the member's contribution rate, number of years and level of contribution and final average salary. Council makes employer contributions to Salarylink as determined by the Fund's Trustee based on advice from the appointed Actuary. The rate is currently 6.3% (6.3% in 2021/22) of "superannuation" salary.

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

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

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

Contributions to other superannuation schemes

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

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

Note 18. Non-current assets held for sale and discontinued operations

Details of assets and disposal groups

20 Jervois Street

During 2020/21, Port Augusta City Council resolved to place this property on the market.

The balances of the Land and Building associated with this property were re-classified and transferred to "Non Current Assets Held for Sale" as at 30 June 2022.

The property settlement date was 7 October 2022.

\$	2023	2022
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(ii). Carrying amounts of assets and liabilities

Assets

Infrastructure, property, plant and equipment

	–	253,276
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Total assets	–	253,276
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Net assets	–	253,276
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Note 19. Contingencies and assets/liabilities not recognised in the balance sheet

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

1. Land under roads

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

At reporting date, Council controlled **410** km of road reserves of average width **20** metres.

2. Potential insurance losses

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

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

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

Note 20. Events after the balance sheet date

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

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

Note 20. Events after the balance sheet date (continued)

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

Council is not aware of any "non adjusting events" that merit disclosure.

Note 21. Related party transactions

Key management personnel

Transactions with key management personnel

The Key Management Personnel of the Council include the Mayor, Councillors, CEO and certain prescribed officers under section 112 of the Local Government Act 1999. In all, 18 persons were paid the following total compensation.

\$	2023	2022
The compensation paid to key management personnel comprises:		
Short-term employee benefits	1,296,087	1,384,055
Post-employment benefits	113,717	111,315
Long-term benefits	43,548	20,725
Termination benefits	28,424	21,501
Total	1,481,776	1,537,596

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

Receipts from key management personnel comprise:

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

Planning and building application Fees	1,094	2,077
Freedom of Information Requests	–	72
Total	1,094	2,149

Key management personnel or close family members (including related parties) lodged a total of three planning and building applications during the year.

One close family member of the key management personnel was employed by Council during the period in accordance with the terms of the Award, and as recorded in the public Register of Salaries maintained in accordance with section 105 of the Local Government Act 1999.

An Elected Member paid an amount of \$650 to Council for venue hire.

Two Elected Members were involved in companies which paid Council a total of \$2,746.

A Key Management Personnel is a member of the management committee for an organisation which paid Council \$777.

Four Key Management Personnel or close family members are members of management committees of organisations which received sponsorship of \$105,429.

An Elected Member is involved in a company which received \$15,006 from Council.

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



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Galpins Trading Pty Ltd
ABN: 89 656 702 886

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INDEPENDENT AUDITOR'S REPORT

To the members of Corporation of the City of Port Augusta

Opinion

We have audited the accompanying financial report of Corporation of the City of Port Augusta (the Council), which comprises the statement of financial position as at 30 June 2023, the statement of comprehensive income, statement of changes in equity and cash flow statement for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the Council Certificate of Corporation of the City of Port Augusta.

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

Basis for opinion

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

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

In preparing the financial report, Council is responsible for assessing the Council's ability to continue as a going concern, disclosing, as applicable, matters related 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 responsibility for the audit of the financial report

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

As part of an audit of the financial report in accordance with 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 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 Council's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of 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.

GALPINS ACCOUNTANTS, AUDITORS & BUSINESS CONSULTANTS



Tim Muhlhausler CA, Registered Company Auditor
Partner

30 November 2023



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To the members of Corporation of the City of Port Augusta

Opinion

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

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

Basis for opinion

We conducted our engagement in accordance with applicable Australian Standards on Assurance Engagement ASAE 3000 *Assurance Engagements Other than Audits or Reviews of Historical Financial Information* and ASAE 3150 *Assurance Engagements on Controls*, issued by the Australian Auditing and Assurance Standards Board, in order to state whether, in all material respects, the Council has complied with Section 125 of the *Local Government Act 1999* in relation only to the internal controls specified above for the period 1 July 2022 to 30 June 2023. ASAE 3000 also requires us to comply with the relevant ethical requirements of the Australian professional accounting bodies.

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

The Council's responsibility for 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, 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 apply Auditing Standard ASQC 1 *Quality Control for Firms that Perform Audits and Reviews of Financial Reports and Other Financial Information, and Other Assurance Engagements* in undertaking this assurance engagement.

Auditor's responsibility

Our responsibility is to express an opinion on the Council's compliance with Section 125 of the *Local Government Act 1999* in relation only to the internal controls established by the Council to ensure that financial transactions relating to receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities have been conducted properly and in accordance with law, based on our procedures. Our engagement has been conducted in accordance with applicable Australian Standards on Assurance Engagements ASAE 3000 *Assurance Engagements Other than Audits or Reviews of Historical Information* and ASAE 3150 *Assurance Engagements on Controls*, issued by the Australian Auditing and Assurance Standards Board, in order to state whether, in all material respects, the Council has complied with Section 125 of the *Local Government Act 1999* in relation only to the internal controls specified above for the period 1 July 2022 to 30 June 2023. ASAE 3000 also requires us to comply with the relevant ethical requirements for the Australian professional accounting bodies.

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 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.

Limitation of use

This report has been prepared for the members of the Council in Accordance with Section 129 of the *Local Government Act 1999* in relation to 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.

GALPINS ACCOUNTANTS, AUDITORS & BUSINESS CONSULTANTS

Tim Muhlhausler CA, Registered Company Auditor
Partner

30 November 2023

Port Augusta City Council

General Purpose Financial Statements


for the year ended 30 June 2023

Certification of Auditor Independence

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of Port Augusta City Council for the year ended 30 June 2023, the Council's Auditor, Galpins, 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*.



John Banks
Chief Executive Officer

Alan Morris
Presiding Member, Audit Committee

Date: 27 November 2023


29th



CORPORATION OF THE CITY OF PORT AUGUSTA

GENERAL PURPOSE FINANCIAL STATEMENTS

For the year ended 30 June 2023

Statement by Auditor

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

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

GALPINS ACCOUNTANTS, AUDITORS & BUSINESS CONSULTANTS

A handwritten signature in blue ink, appearing to read 'Tim Muhlhausler'.

Tim Muhlhausler CA, Registered Company Auditor

Partner

30 November 2023

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