

ANNUAL REPORT 2021-2022





Adopted 28 March 2023

Acknowledgement of Country

We acknowledge the first peoples of the River Murray as the traditional custodians of the land and respect their spiritual relationship with their country and the importance of their cultural beliefs.

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INTRODUCTION

CEO Report

I am pleased to present the 2021/2022 Annual Report.

Despite statewide lock downs, mandated restrictions and COVID-19 generally continuing to impact our lives, Council endeavoured to maintain the great services our community has come to know and expect

The Federal Budget announcement late in the 2021/2022 financial year included an extension to the Supplementary Local Roads Program for an additional year, which will assist Council to deliver free or low-cost activities to the community through libraries, sporting facilities, bike and walking trails, streetscape improvements and playgrounds.

Berri Barmera Council will take advantage of these programs when they are released to ensure much needed capital works are carried out.

In 2021/2022, Council delivered a total of \$3.98M of capital works,

whilst ensuring local stimulus to our economy through engagement of local contractors and suppliers.

A number of these works have rolled over to 2022/2023 and we anticipate the majority will be completed in this timeframe.

Council commenced work on the Growth Strategy which provided a coordinated and planned approach to cater for growth in our local government area to 2040.

The Strategy provided Council with an opportunity to work closely with and advocate for the community to ensure our towns and regions remain vibrant, safe and thriving places to live.

I would like to thank the team at Berri Barmera for the warm welcome I received, and for their continued support in the past few months.

I look forward to the challenges of the next 12 months, working together to build a better community.



Dylan Strong,
Chief Executive Officer

OUR COMMUNITY

The Berri Barmera Council area incorporates the Barmera, Berri, Cobdogla, Glossop, Loveday, Monash, Overland Corner and Winkie districts and covers an area of 50,845 ha. There are no Wards, with the Mayor and elected members representing the interests of the entire community and district.

The Council's economic base is driven by horticulture and viticulture and associated industries and has traditionally serviced the region for state and federal government services.

The region has a well-earned reputation for its tourism, outdoor lifestyle and sporting excellence.

As a local government body along the River Murray it is vital the health of the river is sustained to ensure the health of our economy, recreation and amenity.

The region has a well-earned reputation for its tourism, outdoor lifestyle and sporting excellence



Council Information Snapshot



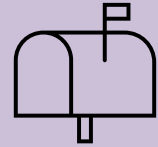
Principal Office

19 Wilson Street
Berri SA 5343



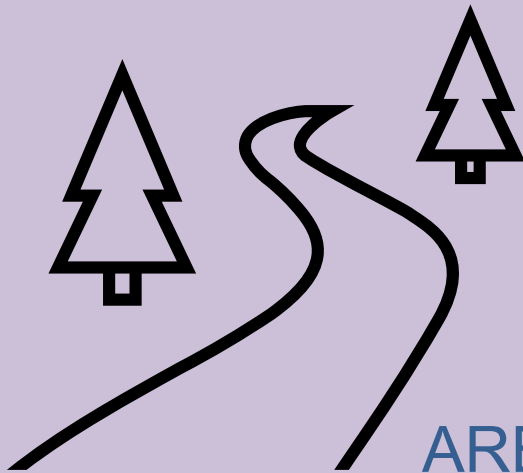
Barmera Office

Library, Barwell
Avenue,
Barmera SA 5345



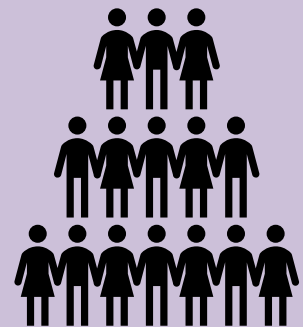
Postal Address

PO Box 229
Berri SA 5343



AREA

476.2 Kms²



POPULATION

10,484 (2021 Census)

GOVERNANCE

Decision Making Structure

Local Government Act 1999 – Section 41

Council believes strongly in open and accountable local government and has established community-based committees to offer advice and make recommendations under Section 41 of the Local Government Act.

Council actively works towards structures that facilitate positive community engagement. The assistance of reference and advisory groups has supported with this process.

Reports and minutes containing recommendations from Section 41 Committees listed below are included in the Council monthly meeting agenda for consideration and adoption by Elected Members. Agendas and minutes of the committee meetings are also available on Council's website.

Section 41 Committees

Audit Committee	<p>Pursuant to Section 126(1) of the Local Government Act 1999: A council must have an audit committee.</p> <p>The function of an audit committee include, but are not limited to – the review of annual financial statement, strategic management plans or annual business plan, liaising with Council's auditor and reviewing internal controls.</p>
Barmera Improvement Committee	<p>The function of this committee is to capture, communicate and develop ideas and initiatives that enable community members, groups and Council to progress, beautify and advance Barmera.</p>
Berri Improvement Committee	<p>The function of this committee is to capture, communicate and develop ideas and initiatives that enable community members, groups and Council to progress, beautify and advance Berri.</p>
Cemetery Advisory Subcommittee	<p>The function of this committee is to plan and oversee the management of cemeteries within the Berri Barmera district.</p>
Friends of Bonney Theatre Working Group	<p>The function of this committee is to support Council in the strategic planning and ongoing asset management of Bonney Theatre complex including Soldiers Memorial Hall and Hawdon Chambers.</p>

Environment and Sustainability Committee	The function of this committee is to support the development and implementation of a long term (ten year) Environment and Sustainability Management Plan.
Strategy, Assets and Major Projects	The function of this committee is to develop, implement and review a Strategic Plan for the Berri Barmera Council area including undertaking extensive public consultation
Lake Bonney Caring For Country Advisory Group	The function of the committee is to support the implementation of the Lake Bonney Caring for Country Management Plan.
CEO Selection and Performance Review Committee	The function of the committee is to undertake the selection process for the position of CEO of the Berri Barmera Council in accordance with the requirements of the Local Government Act 1999 and at the direction of Council.
Community Grants and Award Selection Committee	The function of this committee is to oversee, monitor and review Council's community Grant and Citizen of the Year programs and Policy.
Leases and Licences Advisory Group	This group is responsible for the provision of appropriate advice and recommendations on lease and licence matters in order to facilitate decision making by Strategy, Asset and Major Projects Committee or Council.

Other specific purpose Committees

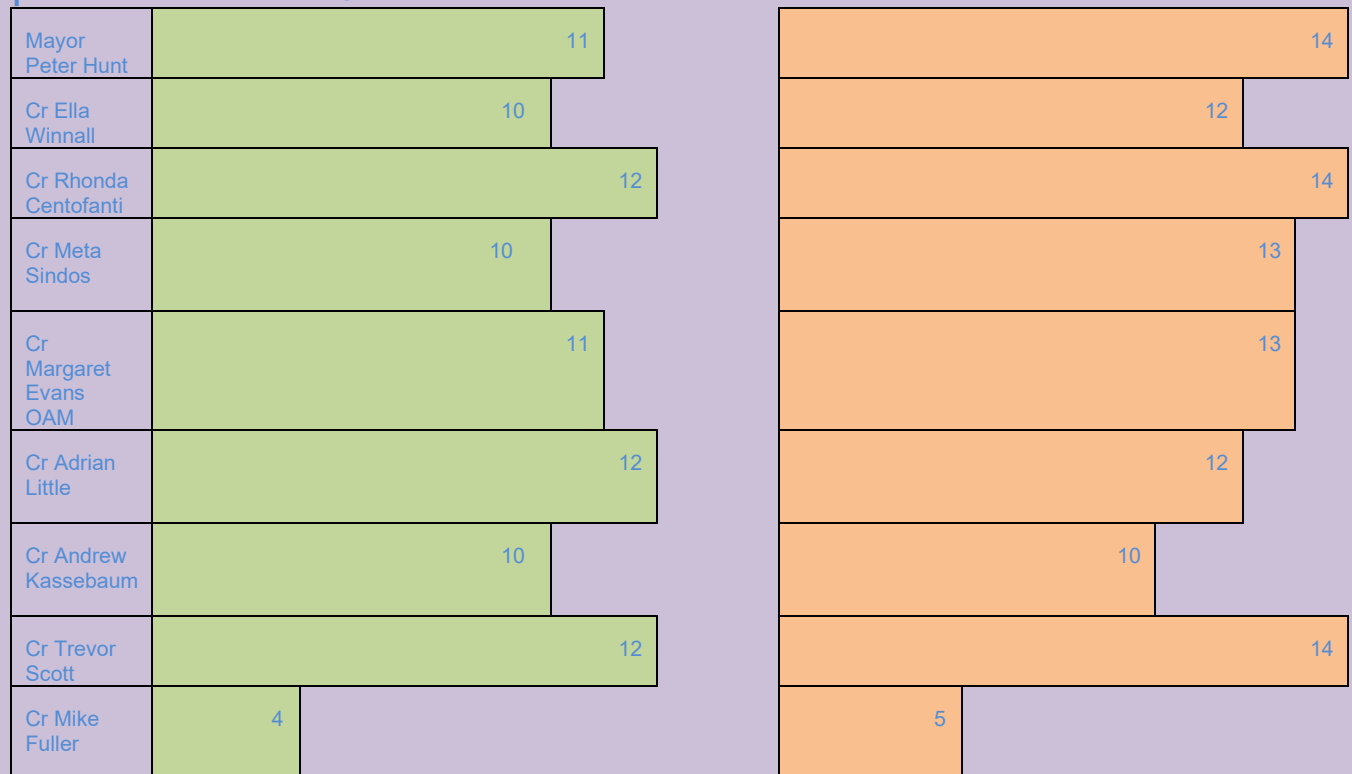
[Riverland Regional Assessment Panel](#)

Pursuant to Section 84 of the Planning, Development and Infrastructure Act 2016. In accordance with the authority delegated to it by the Council assesses all development applications that are referred to it by an Authorised Council Officer. One Elected Member from the G3 Riverland Councils is a member of this committee and this is on a rotational basis, with Renmark Paranga Council to represent 2022/2023.

[Building Fire Safety Committee \(Regional\)](#)

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

Council meeting attendance by members for period 2021/2022



Ordinary Council meetings

Special meetings of Council

- Cr Fuller was granted leave of absence due to illness

Elected Member Training and Development Activities

Elected members attended the following conferences and training sessions throughout the year.

- Local Government Association Conference
- Local Government Association Showcase and Ordinary General Meeting
- 2022 National General Assembly conference
- Australian Local Government Association Conference
- SAROC meeting

The three Councils, through the Riverland G3 Alliance, have been collaborating to offer regional delivery of training opportunities for Elected members of the 2018 to 2022 term.

Elector Representation Review

Under the requirements of the Local Government Act 1999, Councils representation must comply with a specified quota tolerance. Berri Barmera Council is represented by a Mayor and 8 Councillors. The Local Government (Elections) Act 1999 requires that as a 1 January of every election year, the Council Voters Roll is to be purged of all landlords, business lessees and residents non-citizens in readiness for the period election. The total number of electors in the district of Berri Barmera Council is as follows:

House of Assembly as provided by the State Electoral Commission	7481
Council's Supplementary Role	0
Total	7481

(As at February 2022)

Council's representation quota is therefore 811 electors per elected member.

Council completed an elector representation review of its size, composition and ward structure, as required by the provisions of Section 12 of the Act over the 2016/2017 year. The review, which was conducted in accordance with the specified process, public consultation requirements and addressed the matters detailed under Sections 26 and 33 of the Act, culminated in Council resolving that:

- the principal member of Council continue to be a Mayor elected by the community at council wide elections;
- the Council area not be divided into wards (i.e. the existing "no wards" structure be retained);
- Council continue to comprise of eight (8) area councillors and the Mayor; and

- The current name of the Council be retained

The next review will be conducted as per legislative requirements, in April 2024 to April 2025.

The table below outlines a comparison for representation quotas 2020/2021, as per Schedule 4 of the Local Government Act 1999.

Council	Elected Members Inc Mayor	Electors	Ratio
Alexandrina	12	21,150	1,763
Barossa	12	18,118	1,510
Berri Barmera	9	7,296	811
Copper Coast	10	11,728	1,173
Light Regional	11	10,545	959
Loxton Waikerie	11	8,217	747
Murray Bridge	10	14,853	1,485
Port Pirie	10	12,927	1,293
Victor Harbor	10	12,884	1,284
Wattle Range	12	8,509	709
Yorke Peninsula	12	8,753	729

- Data derived from information provided by the Electoral Commission of SA. Current as at last collection of elector figure statistics for House of Assembly (30 June 2021) and council supplementary roll (28 February 2021)



Delegations

Delegations of Power to assist in the decision-making process of Council, the Council has delegated responsibilities and powers to the Chief Executive Officer

and/or specific committees of Council. These delegations are reviewed in accordance with section 44(6a) of the Act and are available for public inspection free of charge at the Principal Council office in Berri.

Delegation Register

Council's have a range of powers and functions to perform which are conferred under a number of different Acts of Parliament. Section 44 of the Local Government Act 1999 allows a Council to delegate many of its decision making powers and functions under these Acts.

The primary purpose of delegating powers and functions is to facilitate an efficient and effective organization by allowing decisions to be made by the staff who carry out day to day operations.

Policies

Policies, codes of practice and codes of conduct are fundamental components of Council's good governance framework. Council uses them to:

- Set direction
- Guide decision making by the elected Council and administration; and
- Inform the public about how Council will normally act.

Policies and codes are reviewed, as required either by legislation or the direction of

Council.

Giving effect to policy direction is then the responsibility of the Chief Executive Officer and administration, this involves setting clear and detailed procedures to be followed by staff.

In addition to mandatory registered and codes, Council has a number of policies which can be viewed on its website.

All policies of Council are available for inspection at the Council offices during business hours.

Copies of the policies are also available from Councils website or postal copies may be obtained from Council offices free of charge.

Council Elections

The Local Government (Elections) Act 1999 provides for periodic Local Government elections to be held in November every four years. The next local government elections will be held on 12 November 2022.

Registers, Codes, Policies and Procedures

Registers, Codes, Policies and Procedures required to be kept under the Local Government Act and/or Local Government Elections Act 1999

Registers

Section 68 Members Register of Interests
Section 79 Members Register of Allowances and Benefits
Section 105 Officers Register of Salaries
Section 116 Officer Register of Interests
Section 188 Fees and Charges
Section 207 Community Land
Section 231 Public Roads
Section 252 By Laws

Codes

Section 63 Members Code of Conduct
Section 92 Code of Practice for Access to Meetings and Documents
Section 110 Employees Code of Conduct
Reg 6 Code of Practice for Meeting Procedures

Council Policies

Berri Barmera Council has their Policies displayed via the Council website and are continually updated to reflect changes in circumstances or if a new issue arises.

Statutory Requirements

- Access to Meetings - Code of Practice
- Council Member Access to Information
- Elections - Caretaker Policy
- Review of Council Decisions (Including Handling Complaints)
- Procedure for Managing Elected Members Code of Conduct (Breach of Code) Complaints
- Elected Members Support

- Road and Street Naming Policy
- Informal Gatherings Policy
- Order Making Policy
- Procurement (Contracting and Tendering) Policy and Procedure
- Public Consultation and Community Engagement
- Training - Elected Members
- Code of Conduct - Elected Members and Committee Members
- Code of Conduct - Council Employees
- Mobile Temporary vending Policy
- Internal Financial Controls Policy

Financial Management

- Annual Budget Policy
- Asset Accounting
- Asset Management
- Business and Residential Development Support Policy
- Credit Card Purchasing Policy
- Credit Card Cardholders Register
- Debt Recovery
- Fees and Charges Policy and Schedule
- Fraud and Corruption Prevention Policy
- Financial Hardship (CWMS) Policy
- Grants Policy
- Treasury Management
- Valuation of Land Under Roads Policy
- Public Interest Disclosure Policy and Procedure
- Privacy Policy Rates
- Fines/Rates Recovery Policy
- Rate Capping Rebate Policy
- Rate Rebate Policy • Rate Remission Policy
- Rating Policy

- Rates and Charges – Financial Hardship Policy Governance
- Chief Executive Officer Appraisal
- Elections – Casual Vacancies
- Policy Development
- Citizenship Ceremonies
- Electronic Communications
- Flag Flying Policy
- Media and Communications Policy
- Delegations Policy
- Confidentiality Provisions Code of Practice
- Memorial Plaque Request Policy
- Unreasonable Complainant Conduct Policy

Elected Members

- Code of Practice – Meeting Procedures
- Council Member Access to Information
- Council Representations and Delegations
- Deputy Mayor/Chairperson Council Committees
- Elected Member Electronic Communication and iPad Policy
- Mayor/Chairpersons Seeking Legal Advice
- Records Management – Elected Members

Risk Management

- Children and Vulnerable Persons' Safety Policy
- Risk Management Policy
- Risk Management Framework
- Provision of Council Resources to Support the Emergency Services in Emergencies Policy
- Volunteer Management Policy
- Closed Circuit Television (CCTV) Policy

Community Services

- Community Grants and Assistance Policy

Tourism

- Tourism Services

Library

- Library Collection and Development Policy
- Library – Conditions of Use Policy

Infrastructure Management

- Plant and Equipment – Emergency Use of
- Plant and Equipment – Employee Use of
- Plant Operations – Plant Replacement
- Private Works
- Township and Rural Tree Policy
- Urban House Numbering Policy
- Vaughan Terrace War Memorial Policy

Roads and Footpaths

- Crossings (Driveways) Policy
- Footpath Construction
- Construction of Unmade Roads Policy

Waste Management

- Kerbside Waste, Recycling and Green Waste Service Policy

Environmental Services

- Community Wastewater Management Scheme (CWMS) (Connection Fees)
- Abandoned Vehicles Policy
- Camping, Caravanning and Recreational Vehicle Policy
- Liquor Licencing Policy
- Outdoor Dining Policy

Freedom of Information

Freedom of Information Statement

During 2021/2022 there were no Freedom of Information (FOI) Applications received.

Council's Role

The Council's role is to govern and management its area at the local level. Section 6 of the Local Government Act 199, defines the role of Council as follows:

- To act as a representative, informed and responsible decision-maker in the interests of its community; and
- To provide and co-ordinate various public services and facilities and to develop its community and resources in a socially just and ecologically sustainable manner; and
- To encourage and develop initiatives within its community for improving the quality of life of the community; and
- To represent the interests of its community to the wider community; and
- To exercise, perform and discharge the powers, functions and duties of local government under the Local Government Act and other Acts in relation to the area for which it is constituted.



Corporate

CORPORATE AND FUNCTIONAL STRUCTURE



Salaries and Allowances

Senior Executive Officers – Register of Salaries.

The major influencing factors are listed below:

Title of Position	Classification	Other benefits
Chief Executive Officer	Contract Agreement	Annual Salary Motor Vehicle Mobile Phone iPad Laptop
Manager Corporate Services	Contract Agreement	Annual Salary Motor Vehicle Mobile phone iPad Laptop
Manager Infrastructure Services	Contract Agreement	Annual Salary Motor Vehicle Mobile Phone Reimbursement iPad Laptop
Manager Environment, Economic and Regulatory Services	Contract Agreement	Annual Salary Motor Vehicle Mobile Phone Reimbursement iPad Laptop
Library Manager	LG Award includes EB agreement	Annual Salary Motor Vehicle Laptop
Manger Community Development	LG Award includes EB agreement	Annual Salary Motor Vehicle Mobile Phone Allowance Civic Allowance iPad Laptop
Human Resources & Risk Manager	LG Award includes EB agreement	Annual Salary Motor Vehicle Mobile Phone iPad Laptop



Welcome to
BERRI



Strategic Management

Berri Barmera Council Strategic Plan adopted in November 2019, established the following vision for the Council.

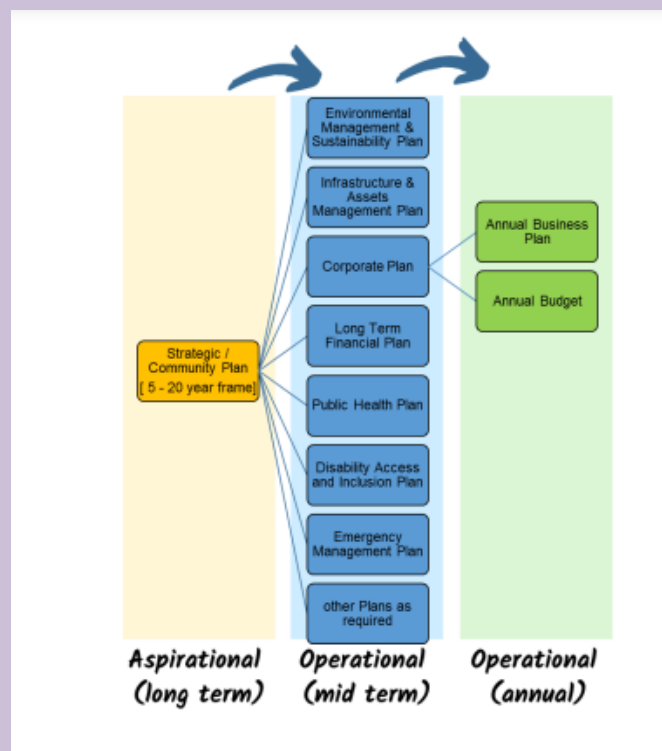
To enhance the liveability and enterprise of our community.

Themes:

1. **Lifestyle – Vibrant and Welcoming Lifestyle**
2. **Business – Valuing and Protecting the Natural Environment**
3. **Smart Infrastructure – Open for Business**

The outcomes reflect the aspirations of the community, Council focusing on partnerships, advocacy, activities and programs and projects through the delivery of key actions.

Under each of the community outcomes are a series of statements that articulate the aspirations for our Council. These aspirations are achieved through the delivery of key actions and monitored through measures of success.



Action Plan

The following Action Plans encompass the major activities that Council will undertake to achieve its objectives as per Schedule 4, 2(a).



Theme 1

Lifestyle

Vibrant and welcoming lifestyle

The **Lifestyle** theme positions Council to contribute to creating strong and sustainable community networks, initiate and support activities which encourage participation and pride, facilitate healthy lifestyles through structured and unstructured recreational pursuits. This theme also encompasses ways in which to support cultural diversity, aged and disability services and youth development.

The Lifestyle theme is underpinned with a desire to continue to create highly enjoyable spaces, experiences and attractive tourist sites, supported with country hospitality and pride.

	Strategies	Performance Measures (Outcomes)
L1	Embed place-making and safety principles in community infrastructure and regulate planning and development in public spaces	
L2	Foster local Aboriginal heritage and ongoing connections to the land	<ul style="list-style-type: none">• Supported 2 digital projections supporting Aboriginal participation• Supported NAIDOC week activities to celebrate Aboriginal culture in our district• Inclusion of First Nations artists work in the Berri Visitor Information Centre (VIC)• Worked with Uncle Barney Lindsay to present Berri riverfront talks during school holidays• Continuation of Lake Bonney Caring for Country Plan in consultation with River Murray and Mallee Aboriginal Corporation (RMMAC)

L3	Engage with, and support, young people to actively participate in the community and contribute actively to their futures	<ul style="list-style-type: none"> • Provided funding to over community organisations to undertake projects • Youth invited to participate in workshops with multimedia artist Luku Kukuku • Invitation and encouragement of community membership on Council section 41 committees
L4	Encourage and support volunteering in the community.	<ul style="list-style-type: none"> • Provided funding to over 30 community organisations to undertake projects
L5	Provide opportunities for the community to participate in local civic issues and decision-making	<ul style="list-style-type: none"> • 4 public survey consultations undertaken to help develop Council Plans and Strategies <ul style="list-style-type: none"> • Art and Culture Strategy • Annual Business Plan and Long-Term Financial Plan • Growth Strategy • Dog and Cat Management Plan • 8 Lease Consultations undertaken <ul style="list-style-type: none"> • Berri Lawn Tennis • Barmera Basketball and Netball • Monash Hall • Field Days • Cobdgola Hall • Berri Oval 1 • Elliot Drive, Barmera • 11 committees of Council to support specific community goals • Community membership on Council section 41 Committees allowing community participation and input
L6	Ensure Council infrastructure supports accessibility for families, the ageing population and people with disabilities through Council's planning and design principles	<ul style="list-style-type: none"> • Development of Disability Action and Inclusion Plan (DAIP) is inclusive of outcomes to improve access to facilities • Installation of replacement shelters at Lake Vista • Providing additional seating in townships
L7	Continue to renew the council; region through the development of restaurant/café facilities, camping, playgrounds and other civic spaces	<ul style="list-style-type: none"> • With the use of Federal and State Funding Council were able to complete many projects that enhanced the amenity of playgrounds, foreshores, parks and recreation facilities and other civic spaces, camp sites and walking trails

L8	Partner with others to support and maintain a vibrant and arts, cultural, heritage and events sector.	<ul style="list-style-type: none"> • Further development of Arts and Culture Strategy • Digital Projection - 14 projection projects for the year including Night Mural, ANZAC Day, Remembrance Day, Feast Festival, One Minute Film Festival • Work with multimedia artist Luku Kukuku on workshops and digital art displays • Engage with aspiring artists to be part of the 1 Minutes Riverland Mallee Film Festival • Presentation of performances employing local musicians • Berri VIC hosted 3 exhibitions in last financial year, 1 of those for History Month • Worked with Barmera Theatre Gallery group (as gallery minders not artists) to present 2 exhibitions in the Soldiers Memorial Hall • Display of National Geographic Photographer of the Year Exhibition in the Soldiers Memorial Hall • Site partnerships between Berri and Barmera Libraries and VICs to offer school holiday programs • Worked with Friends of Bonney Theatre Working Group to activate this facility • Provided a SALA registration subsidy program • Partnered with Barmera, Glossop and Monash communities to celebrate town centenaries. • Installation of cycling stations along riverfront • Installation of Old Farming Implements on the river side of the Berri Visitor Information Centre
L9	Enhance utilisation of Council-owned recreation facilities for a more diverse range of activities aligned to community and cultural needs	<ul style="list-style-type: none"> • Support of improvements to local sporting facilities to include female friendly and accessibility improvements
L10	Partner with others to foster continuous local improvement in health service provision, facilities and infrastructure	
L11	Encourage and support housing that supports affordability, connection in the community and active ageing.	

L12	Support opportunities to increase community transport and access to services and facilities both within and across townships	<ul style="list-style-type: none"> Supporting low rental office space for Community Transport provider (Red Cross) to deliver their services.
L13	Work with the Federal and State Government to create a sense of welcome and provision of essential services across our community	
L14	Continue to invest in urban infrastructure that promotes connection, relaxation, safety, and hospitality	<ul style="list-style-type: none"> Federal Government's Drought Communities funded projects Federal Government's Local Roads and Community Infrastructure Program projects



Theme 2

Natural Environment

Valuing and protecting the natural environment

The *Natural Environment* theme focuses on reducing the overall environmental impact of Council's activities and enhancing our natural attributes. This theme focuses on providing and maintaining quality assets, infrastructure and services to meet the current and future needs of the community, while valuing and protecting the natural environment into perpetuity. This theme also emphasizes the requirement to commit to policies and strategies to manage the interrelationship between business and the natural environment and to invest in 'green infrastructure'. The *Natural Environment* is about enabling outcomes that are both environmentally sustainable and economically sound while seeking innovation in this.

	Strategies	Performance Measures (Outcomes)
NE1	Support tourism development that sustains the natural environment and systems	<ul style="list-style-type: none"> Continue working with RMMAC undertaking major project Lake Bonney Caring for Country
NE2	Design and invest in high quality camping sites, and walking and cycling trails that are sensitive to the natural landscapes that they traverse	<ul style="list-style-type: none"> Continued work preparing for Berri Riverfront trail. Extension to Lake Bonney Foreshore walking trail Development of campsites along Lake Bonney Foreshore
NE3	Design future developments and facilities to support active lifestyles and community health and wellbeing	<ul style="list-style-type: none"> Upgrades to Berri Changerooms to improve female friendly sport participation Planning for the installation of new changerooms and lighting at Barmera Oval
NE4	Continue to invest in urban infrastructure that promotes connection, relaxation, safety, and hospitality	<ul style="list-style-type: none"> Lake Bonney walking trail and camp sites
NE5	Focus on climate adaptation through a strategic approach to trees, pavement surfaces and green energy.	<ul style="list-style-type: none"> Installation of public LED street lighting throughout district

		<ul style="list-style-type: none"> • Installation of solar shelter
NE6	Invest in business opportunities that create circular economy outcomes across water, waste and energy	<ul style="list-style-type: none"> • Membership of the Murray Darling Association – Region 5 committee
NE7	Expand / secure local water supply capacity to support economic development across the region	
NE8	Employ education and policy development to support water savings throughout the community	<ul style="list-style-type: none"> • Berri Swimming Pool improvements to reduce need for annual empty/refill water wastage



Theme 3

Business

Open for business

The *Business* theme focuses on building strong and influential relationships with others to strengthen and diversify our economy and underpins Council's economic planning and development activities. With a focus on growing the number of local jobs and the number of jobs not dependent on the river, Council is keen to grow the local economy to include a diverse industry base. This theme is also about ensuring infrastructure, planning and investment is in place to support business, attract people to the region, retain quality staff and Elected Members and to capitalise on opportunities. It recognises the benefits to be accrued from both a strong brand and market presence and sharing resources to leverage outcomes.

	Strategies	Performance Measures (Outcomes)
B1	Work with State and Local Government and the Regional Development Australia to foster and encourage all sizes of business and innovation in business	<ul style="list-style-type: none"> Participate and contribute towards region discussions, providing support and advocating for RDA strategic plan
B2	Work with partners to attract business not reliant on the river	
B3	Support education and training programs that respond to workforce gaps and innovation	<ul style="list-style-type: none"> Event Workshops to encourage entrepreneurial event organisers Mentor skill development in digital art and projection skills with multimedia artist Luku Kukuku
B4	Enhance resource sharing and regional opportunities with other councils	<ul style="list-style-type: none"> MRLGA development of Regional Public Health and Wellbeing Plan Partners with Destination Riverland and Riverland Councils and stakeholders to develop the Riverland Tourism Plan 2030 Regional Waste Management Strategy G3 participation in procurement around Information Communication Technologies (ICT) Strategy
B5	Advocate for fast, reliable NBN infrastructure while enhancing Information Communication Technologies (ICT) across the region	

B6	Support economic growth through events	<ul style="list-style-type: none"> • 38 events supported with planning logistics, financial and in-kind support • Supported the logistic changes for major events to be delivered under COVID 19 restrictions
B7	Facilitate development through appropriate zoning and amend when required	<ul style="list-style-type: none"> • Adoption of Growth Strategy for Berri Barmera District
B8	Strengthen our brand and market presence	<ul style="list-style-type: none"> • Council branding guidelines developed for use by sponsored external organisations. • Administration policy developed to strengthen consistency in internal document and signage preparation.
B9	Employ best practice financial, governance and service methods across Council's work	<ul style="list-style-type: none"> • Waste And Recycling Contract Extension • Transport Permits - National Heavy Vehicle Regulator • Provided hard waste collection for Berri • Monash Pound upgrade undertaken
B10	Invest in workforce planning and upskilling of staff and provide avenues for employee advancement and professional development	
B11	Invest in upskilling / skill maintenance of Elected Members	
B12	Explore options to automate processes and introduce virtual support / Artificial Intelligence (AI)	
B13	Ensure ongoing compliance with Local Government Act requirements and processes	<ul style="list-style-type: none"> • Successful compliance and financial audits carried out. • Continue to carry out requirements of Council Strategic Plans including Infrastructure Management Plans

Council financial performance

In 2021-2022 Council continued its financial performance with an operating surplus result of \$68,733, which is more favourable than Council's adopted budget deficit of -\$68,785.

OPERATING SURPLUS

The operating surplus results show the financial performance of Council by looking at total income less expenditure

2021- 2022 Adopted Budget	-\$68,785
2021-2022 Long Term Financial Management Plan Target	\$89,000
2021-2022 Financial Result	\$68,733
2021-2022 Adjusted Financial Result	\$137,518

OPERATING SURPLUS RATIO

The Operating Surplus Ratio is the operating surplus/(deficit) expressed as a percentage of general and other rates, net of rate rebates and revenues from the Regional Landscape Levy.

2021-2022 Adopted Budget	0.5%
2021-2022 Long Term Financial Management Plan Target	0.5%
2021-2022 Financial Result	0.4%
2021-2022 Adjusted Financial Result	-3.9%

NET FINANCIAL LIABILITIES

2021-2022 Adopted Budget	72%
2021-2022 Long Term Financial Management Plan Target	72%
2021-2022 Financial Result	28%
2021-2022 Adjusted Financial Result	40%

ASSET SUSTAINABILITY RATIO

Net asset renewal expenditure is defined as net capital expenditures on the renewal and replacement of existing assets and excludes new capital expenditure on the acquisition of additional assets. This ratio indicates whether the Council is renewing or replacing existing assets at the rate of consumption.

2021-2022 Adopted Budget	100%
2021-2022 Long Term Financial Management Plan Target	100%
2021-2022 Financial Result	97%

Rating and Valuation Summary

Rates are a tax levied on properties according to their capital value which are determined by the Valuer General. In 2021/2022 Berri Barmera Council generated \$9,289,476.90 million of 'General Rate Revenue'. This rate revenue equated to 50% of Berri Barmera Councils operating income.

Council uses capital value as the basis for valuing land within the Council area. The Council considers that this method of valuing land provides the fairest methods of distributing the rate burden across all ratepayers on the following basis.

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

The following table shows the proportion of general rates raised per category of land use

Land Use	Capital Value	% of total CV	No. of properties	% of total properties	Proposed Rates	% of rates levied
Non-Rateable	\$80,176,333	5.22%	480	7.10%	-	0.00%
Residential	\$966,405,631	62.94%	4509	66.74%	\$6,213,379.55	66.89%
Primary Production	\$238,299,582	15.52%	924	13.68%	\$1,373,202.80	14.78%
Commercial (all categories)	\$144,362,107	9.40%	392	5.80%	\$971,701.70	10.46%
Industrial (all categories)	\$53,616,862	3.49%	88	1.30%	\$364,282.60	3.92%
Vacant	\$27,741,196	1.81%	275	4.07%	\$173,953.15	1.87%
Other	\$24,930,469	1.62%	88	1.30%	\$192,957.10	2.08%
	\$1,535,532,180	100%	6756	100%	\$9,289,476.90	100%

Human Resources Management

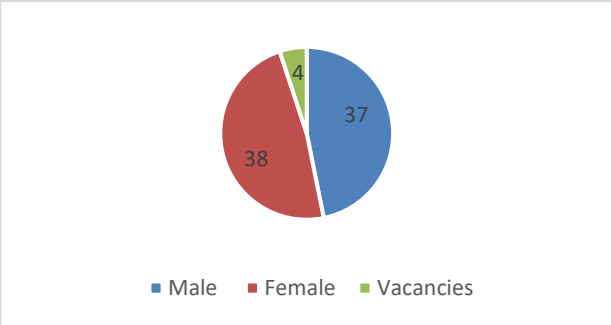
Council actively promotes Equal Employment Opportunities through its rigorous recruitment and selection process and through the ongoing delivery and management of its expectations and procedural obligations. Performance management systems ensure that these expectations are regularly communicated and understood, and that there is accountability by both Council and staff for the delivery of professional service standards in the discharging of duties. These contribute to the ongoing support of staff development and equitable access to opportunities.

Employee Matters

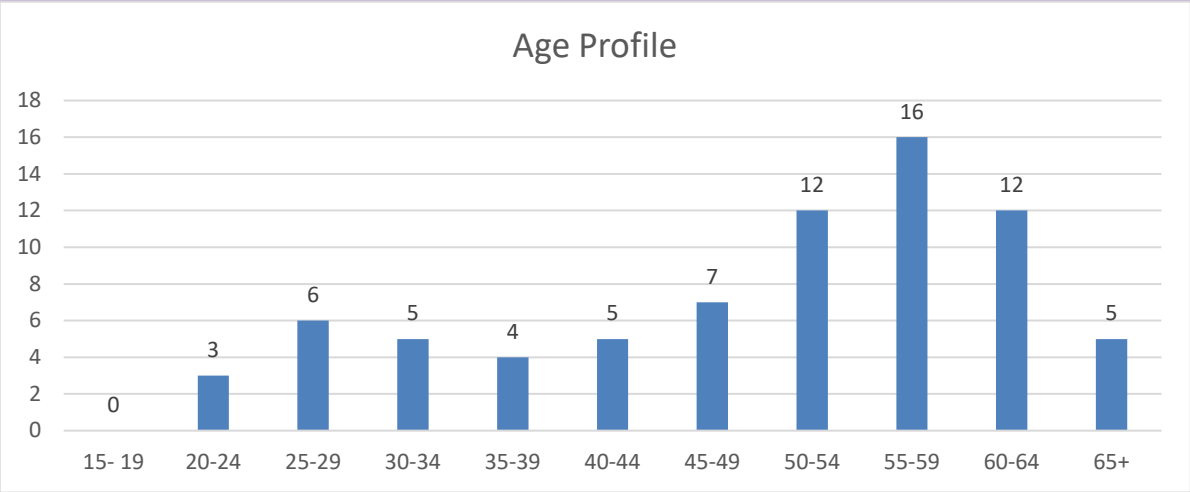
As of June 2022, Council employed 75 staff equaling 67 full time equivalent positions (FTE).

TOTAL 75 Employees

Male Employees	37
Female Employees	38
Vacancies	4



AGE PROFILE FOR EMPLOYEES



Work Health and Safety

Council strives and works towards assuring a safe and healthy work environment for all staff. Council continues to develop and implement programs, policies and procedures for the identification of hazards and to ensure compliance with applicable state and federal health, safety, and environmental regulations.

As part of this commitment, Council continues to provide screening and preventative programs for its staff. Information sessions are also made available to employees on a continuing basis and have covered the following:

- Ageing workforce program – including stretching in workplace
- Skin cancer screening
- Flu vaccinations
- Healthy lifestyle program – health assessments.

There has been further progress in the activities and resources to maximise worker safety and wellbeing and to maintain legal compliance by:

- Work Health and Safety Implementation Plan
- Continual improvement of contractor management processes
- Documentation improvement in hazard management and use of hazardous chemicals
- Further development of various document registers.

Council continues to increase workplace efficiency by:

- Maintaining low incident rates
- Improving compliance with Work Health and Safety (WHS) by improving Council's systems
- Assessing and maintaining high level of safety for employees, contractors and volunteers
- Conducting workplace inspections on a regular basis
- Maintaining updated document registers.

Work Health and Safety Risk Committee

Council's Work Health Safety and Risk Committee comprises equal representation of management and employees. The Committee meets quarterly to address work health and safety issues. The committee has an ongoing commitment to work health and safety to achieve the best policies, procedures and practices for the safety of all employees, contractors and volunteers.

Risk Management

Council's exposure to liability has been limited through established frameworks that support a vigorous risk management culture. The continual assessment, measurement and monitoring of Council's risk profile ensure risks involved in Council's functions and services are managed and opportunities are maximised. Risk management is integrated as part of good management practice into all functions of Council. Effective identification, assessment and evaluation of defined risks are critical to council achieving its strategic objectives and meeting the expectation of the community. Proactive management and maintenance of Council's assets, infrastructure and facilities; policy and procedures; plans and programs are areas that are continually reviewed for appropriateness.

Work Health and Safety and Return to Work

Continuous improvement underpins Council's approach to all its activities. The Work Safety and Injury Assessment Plan ensures Council can identify key deficiency areas and measure the success of systematic targets designed to improve performance. Key areas of focus for 2021-22 were:

- Improving the WHS Management system
- WHS KPI Action Plan
- Return to work

Training and Development

Council is committed to providing a program of training and development which supports a culture of learning, growth and embracing new opportunities. Progressing staff's skills and knowledge benefits the Council and the individual. Compliance training in legislation and industry standards forms a large part of Council's training needs.

This year approximately 118 training, development and health monitoring sessions were attended by staff, delivered by a mix of in-house and external facilitators and both in individual and group training.

Emergency Management

Helping to protect and assist the community to respond to and recover from disasters is a shared responsibility. Council, along with other key agencies provide support through various activities in planning, preparedness, response and recovery within emergency management. Council continues to actively work with agencies and supporting departments in the development of strategies with representation on the Murray Mallee zone and local emergency committees to ensure that plans are reflective of local government's capacity and within scope of responsibilities.

Council has been part of the representation for the Local Government sector for the development and review of state, local and federal strategies and initiatives. Key Council representation during 2020/2021 has been part of the South Australian River Murray flood warning system; River Murray Constraints Measures Project; Bio-Security SA fruit fly; Tri state Emergency Services Border Liaison; and, Local Government Functional Support Group State Border Liaison.

During emergencies Council responds to and actively monitors Council infrastructure and services and provides support to the emergency services and supporting agencies. The response to and management of events by the emergency services personnel and agencies are recognised along with the staff of Council all of whom work collectively to minimise the impact of events on the community. Operational activities and support has been provided in the Riverland district area during 2020/2021 in the response to rural and urban fires; extreme weather heat and storm; plant disease; and human pandemic.

Council remains committed to actively establishing and supporting a resilient community through mitigation activities. Part of this has been a resilience focus on the identification of opportunities for strengthening the capacity of the community for, and of, the effects from disaster events within the district areas.

Council along with the surrounding councils regularly collaborate with the community functional services of SAPOL to discuss crime prevention and community safety within the region. This provides for a collective approach to issues that are or have the potential for impact on the safety of the community.

INFRASTRUCTURE SERVICES

The Infrastructure Services department develops and enhances Council's infrastructure and assets to ensure that community members and tourists are provided with high quality, safe and well maintained environments. Some of the various tasks undertaken this financial year include:

- Maintenance and Construction; road and footpath maintenance and replacements, grading, stormwater and effluent issues (including toilets), minor Council building maintenance, weed spraying, slashing, dead animal removal, road signage and white posts, vandalism, bins and concrete kerbing, cemetery works, road sealing, boat ramps, pontoons and landings
- Parks and Gardens; mowing, irrigating, weeding, tree/shrub trimming and planting, playgrounds and BBQ cleaning
- Other; asset management, geographical information, technical advice and customer liaisons.

Road Construction and Maintenance

Each financial year, a number of roads are identified from the Asset Management Plan for re-sheeting whereby the crushed rock which has been lost over the years of use due to vehicle traffic, is replaced.

Kerbing, Footpaths and Pram Ramps

With a large footpath network, Council has a key focus on upgrading infrastructure that improves safety and accessibility.

Some of the works undertaken this year were:

- Maintenance and Construction;
 - Road and footpath maintenance and replacements, grading, stormwater and effluent issues, minor Council building maintenance, weed spraying, slashing, road signage, white post replacement, vandalism, concrete kerbing, cemetery care and upkeep, road sealing, patrol grading and a commitment to boat ramps, pontoons, and landings.
- Parks and Gardens;
 - Mowing, irrigating, weeding, tree/shrub trimming, removal and replanting, playgrounds, and Public BBQ services.
- Irrigation & Playgrounds;
 - Maintaining and replacing irrigation infrastructure.
- Other;
 - Asset management, geographical information, technical advice, and customer liaisons.

As well as Councils day to day obligations there are also community projects that Council are committed to.

Project Updates

Some of the projects undertaken during 2021/2022 were:

District Hard Waste Collection

Council endorsed to undertake a hard waste collection on a yearly basis over a 3 year cycle.

The cycle commenced in the 2021/22 financial year with the Berri township covered for collection. By applying this model for Hard Waste Collections, it allows each zone to be collected on a three-year basis, reducing the operational budgetary impacts on Council rather than a single large collection.

After being heavily requested by the public, a district hard waste collection was undertaken in Berri in April 2021.

Council implemented the kerbside collection of hard waste items to provide township residents with the means to remove large items from their property that could not otherwise be disposed of through regular household waste collections.

The project was an overall success and very well received by community members.

Lake Vista

Council staff replaced the old shelter that has extensive rust damage, with a new Stratco shelter to match the existing shelters on the lake front.

Cycling Station

Berri cyclists were given public access to a tyre pump and a place to fix their bikes after council staff installed a cycling station along the Berri's river front. The idea for the station originated from the Berri Bike Boys who approached the Berri Improvement committee. The installation near the boat landing, makes it easily available to people coming into town and it is multipurpose as gopher riders can easily access it for tyres also.

Bruce Oval Gates

As part of the installation of the RV Park at Bruce Oval in Barmera, the original oval gates were removed to allow for access for larger recreational vehicles. Having no gates at this location has caused issues when soccer matches are held at the oval. The erection of temporary fencing was required for match days. The installation of new gates has assisted the community.



Rubber Logs around playgrounds



Caring for Country Campgrounds



Gerard Fencing



Bruce Oval Gates



Roadside Slashing



Kerbing cut-outs for encroaching tree roots



Loveday corners



Tactile Ramps



Tree trimming





ENVIRONMENTAL AND REGULATORY SERVICES

Our Environment, Economic and Regulatory Services Department provides the following services to our communities:

Planning Assessment	Building Assessment
Development Approvals	Wastewater Assessment
	Mosquito Control
Food Safety	Animal Management
Parking Control	Bushfire Prevention
General Inspections and Compliance	Cemeteries Administration
By-Laws Property and Building Management	Licenses and Permits
Council's Wastewater Management System	

Development Assessment

Under the Planning, Development and Infrastructure Act 2016, there are several designated authorities who are responsible for assessing development and planning applications.

- The Minister for Planning and Local Government
- The State Planning Commission
- an assessment panel
- an assessment manager
- accredited authorities
- local Councils



Assessment Panel

The panel has an Assessment Manager, who is a professional member of the development industry and has technical skill and expertise to advise and coordinate the Assessment Panel.

Councils

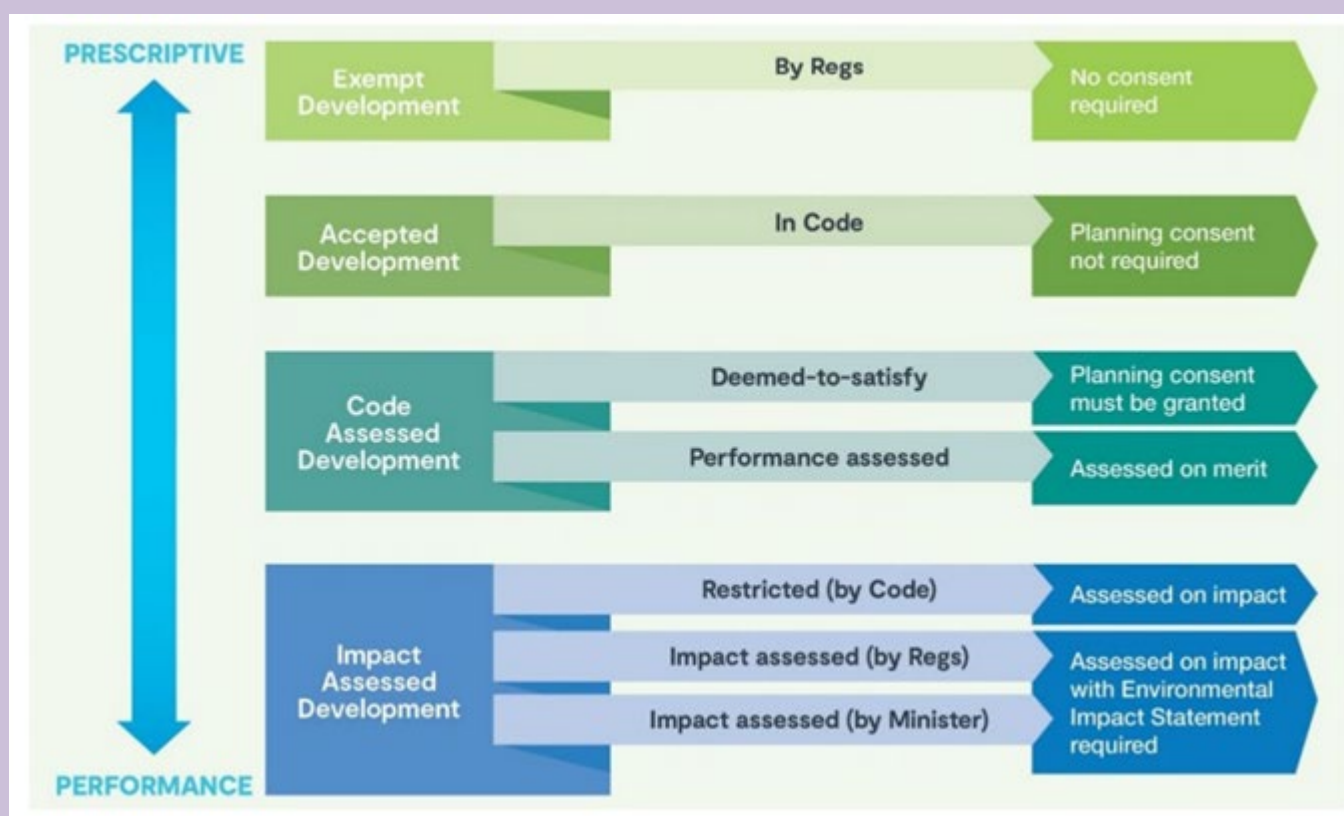
Local Councils are the relevant authority for making decisions about certain building-related development applications. Otherwise, a council-appointed assessment panel and assessment manager is the relevant authority for development applications within that Council zone

Development Applications

Having determined to which body the application should go, it is then necessary to choose the appropriate type of application, and assessment pathway.

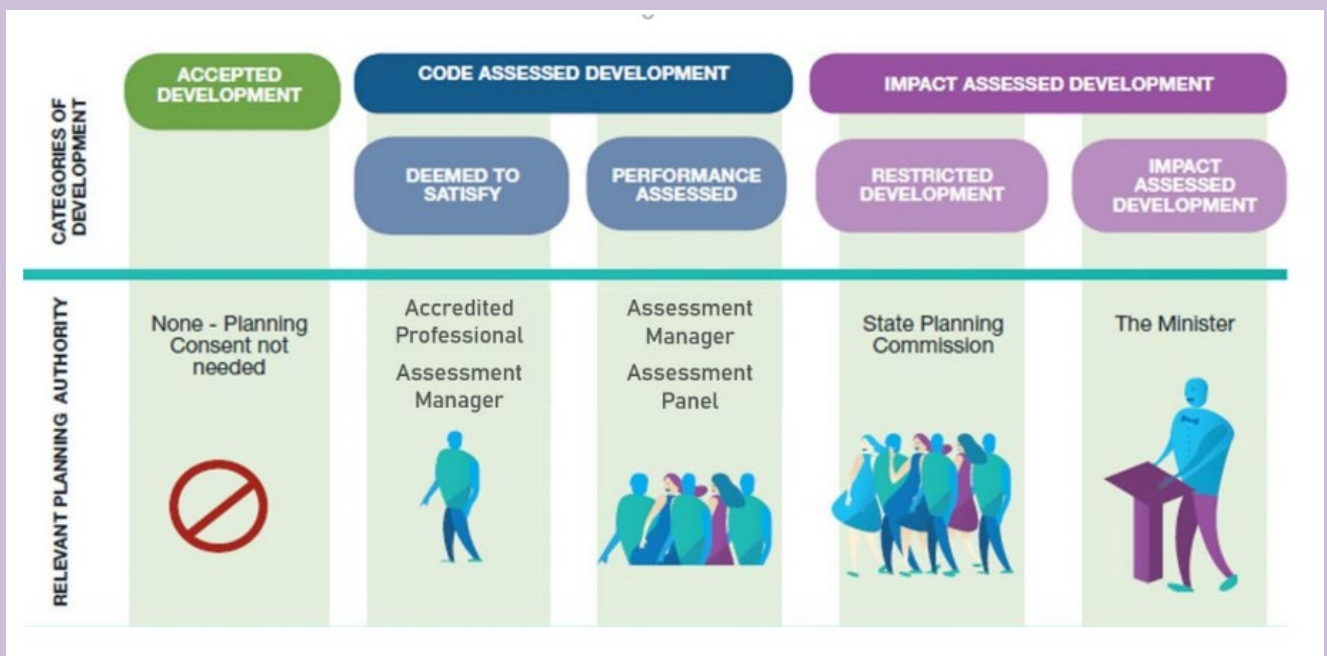
Development applications that may be determined by Council, the Council Assessment Panel or Assessment Manager include:

- Accepted Development (where Building Consent only is required)
- Deemed to Satisfy Development (i.e. a house on residential block) (assessed by Assessment Manager of Council Assessment Panel)
- Performance Assessed Development (assessed by Assessment Manager or Council Assessment Panel may assess applications)





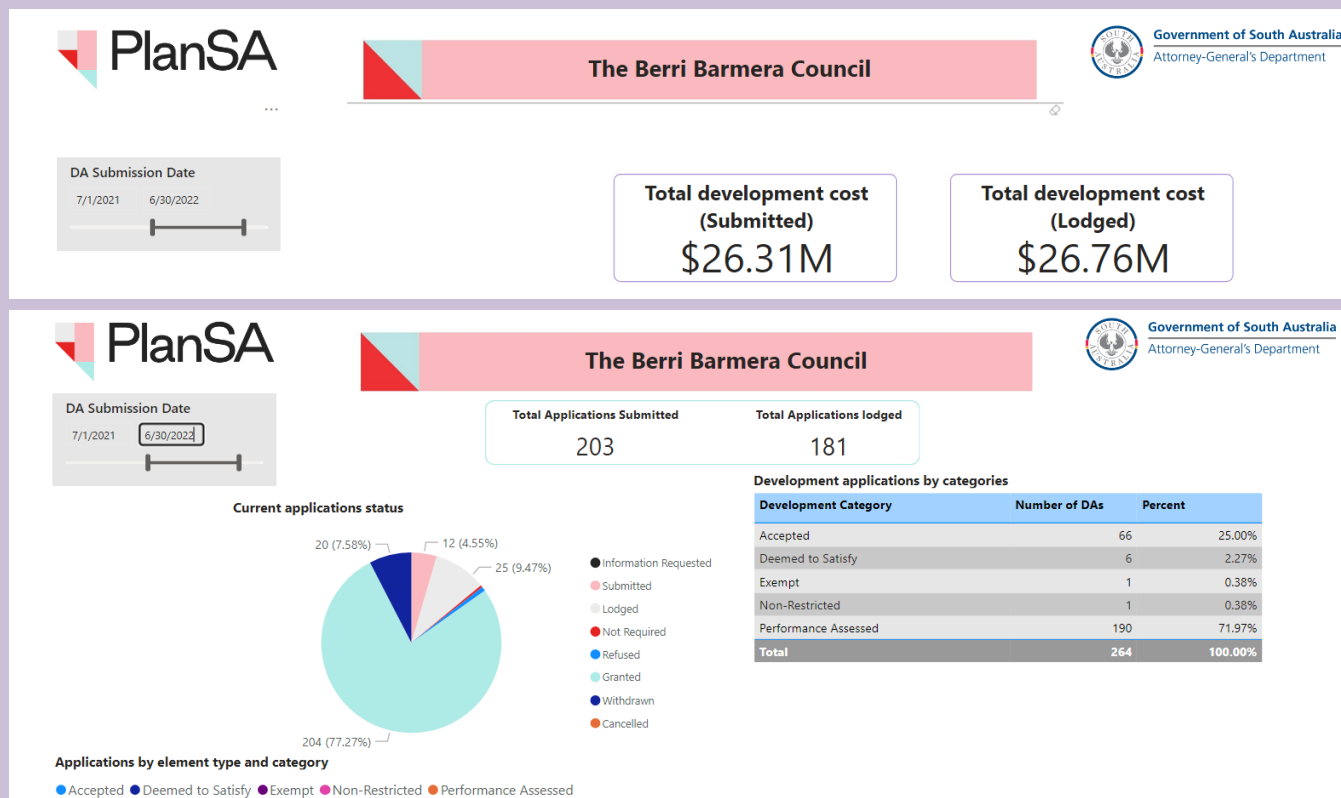
An application for development approval is to be lodged via the Planning Portal on the Plan SA website. Categories of development and assessment pathways can be located on the Plan SA website.



Assessment Timeframes

The new Act and Regulations set out revised timeframes for the assessment of developments in South Australia. These timeframes have been derived from those currently set out under the previous Act, the median time authorities currently take to assess development application and feedback received from relevant authorities and key stakeholders.

2021/22 Development applications



Planning Reforms

The Planning, Development and Infrastructure Act 2016 (SA) has been implemented in three phases across all council regions in South Australia, with the new planning system fully commenced on 19 March 2021 and has now completely replaced the previous planning system.

The key feature to the new planning system is the replacement of the current Development Plan process with the new Planning and Design Code. Under the new system, development applications will be submitted and tracked through an online “ePlanning” portal.

Compliance / Illegal development

Council inspects properties at various stages of development as part of a development application process. It also inspects incidences of illegal development where development approval has not been sought or approved for changes in land use and building work.

Building Rules Assessment

Building rules assessment is the second stage of the development approval process and involves the assessment of building plans for compliance with the Building Code of Australia, various Australian Standards, the South Australian Housing Code and other relevant Council and state requirements.

Building rules assessments involve the surveying of plans for compliance with the following matters:

- Structural adequacy
- Fire safety
- Health and amenity
- Energy efficiency
- Access for people with disabilities

Building Fire Safety Committee

Local councils play an important role in protecting the safety of building occupiers and users, including residents, workers or clients and visitors.

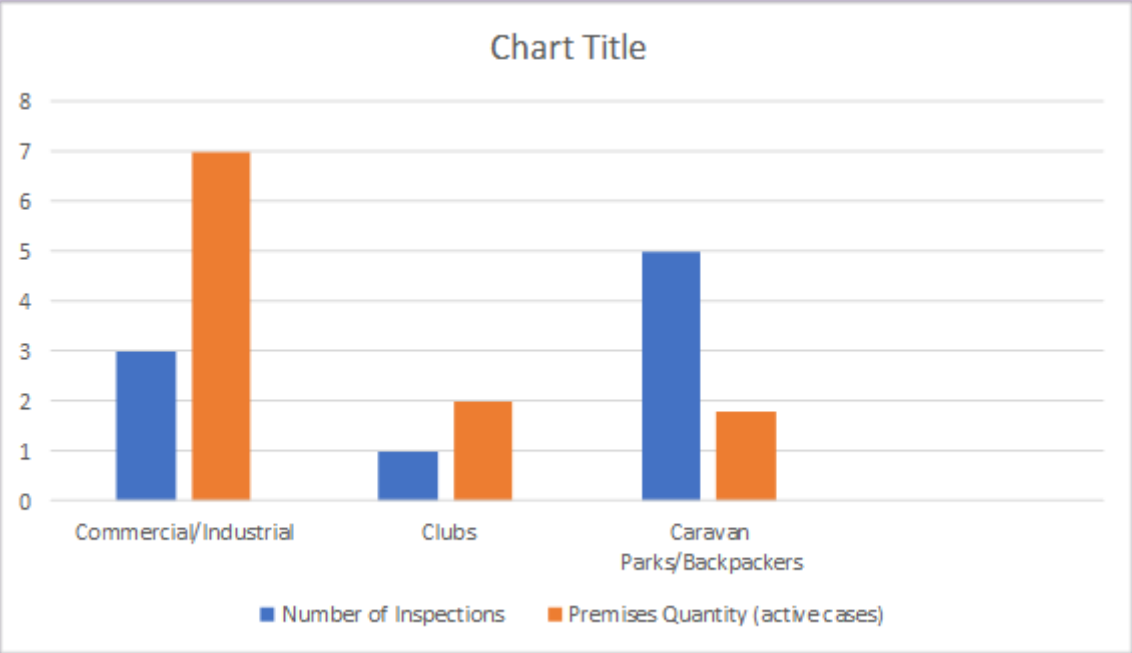
The role of the building fire safety committee (the committee) includes;

- Examining the adequacy of fire safety provisions in buildings
- Issuing fire safety defect notices for building owners to upgrade to a reasonable level of safety for occupants
- Negotiating with building owners for cost effective solutions to reduce fire safety risks to an acceptable level
- Issuing notices of building work that must be carried out in order to raise the building fire safety to a reasonable level
- Ensuring a building owner complies with a notice of building works required by initiating enforcement or other action
- Revoking or varying fire safety notices

<https://www.sa.gov.au/topics/planning-and-property/owning-a-property/council-monitoring-of-fire-safety-for-buildings>

During the past twelve months the Committee have inspected several premises where the public either work or assemble for recreation. During these inspections, deficiencies were noted, and action taken.

During the 2021/22 reporting period the following inspections were undertaken within the Berri Barmera Council area;



In addition to the Committee’s role Council’s Building Surveyor conducted follow up inspections to determine compliance with fire safety issues linked to development applications.

Environmental Health

Public and environmental health plays a daily and often unseen role to protect, maintain and promote community wellbeing. Council continued to provide a broad range of public and environmental health services in 2021/2022 to address aspects of the natural and built environment that may affect the health and wellbeing of the community.

Mosquito Control

Mosquito management is important to reduce the risk of mosquito-borne diseases (arbovirus), such as Ross River virus, Barmah Forest virus, Japanese Encephalitis virus and Murray Valley Encephalitis virus. Council monitors the presence and types of mosquitoes and treats mosquito breeding sites within the Council area from September to April each year.

During the 2021/22 season overnight traps were set monthly then fortnightly from February 2022 to collect adult mosquitoes within the Berri Barmera Council district. The trapped mosquitoes were sent to Westmead Hospitals' Medical Entomology for species identification and viral screening. No viruses were detected.

The mosquito surveillance and control program is partially funded by SA Health. The 2021/2022 season started off as a 'low risk' season, however by February the season was escalated to 'medium risk', with additional treatment of breeding sites undertaken where accessible.

Food Safety

Free on-line food safety training is made available on Council's website and is aimed at educating food handlers within food businesses and community/charity groups. Environmental Health Australia's I'm Alert training continues to be made available.

Inspections are undertaken of food business premises, including those of fixed address, mobile operators based in the Berri Barmera Council area and mobile operators based elsewhere that visit the area. Additional inspections are undertaken in response to customer complaints. Inspections assess compliance with the Food Safety Standards and the Food Act 2001.

Onsite Wastewater Systems

Safe disposal and reuse of wastewater is essential to protect public and environmental health. Applications for new and altered wastewater systems for domestic and commercial installations are assessed and approved prior to installation.

High Risk Manufactured Water Systems

Warm water systems and cooling water systems (high risk manufactured water systems (HRMWS) within the Council area are registered, inspected by Council's EHO and contract EHO, and water tested annually to control the growth of Legionella and to monitor compliance with the South Australian Public Health (Legionella) Regulations 2013.

Public Swimming Pool Operation and Management

Public swimming pools, spa pools and water play parks within the Council are monitored for compliance with the South Australian Public Health (General) Regulations 2013.

Compliance

Community Safety Officers investigated more than 557 customer requests in 2021/2022 which were handled either through education or enforcement.

Council's Community Safety Officers actively engage with our community, providing consultation, information and education in an effort to create a safe environment for residents and visitors.

Compliance Officers provide a range of reactive and programmed services such as:

- Road safety and parking
- Dog and cat management
- Corella control
- Investigate abandoned vehicles
- Monitor and enforce Council By-Laws
- Fire prevention
- Attend to litter and local nuisance complaints

In total during the 2021/2022 45 complaints were received for camping including anti-social behaviour and unsightly camp sites.

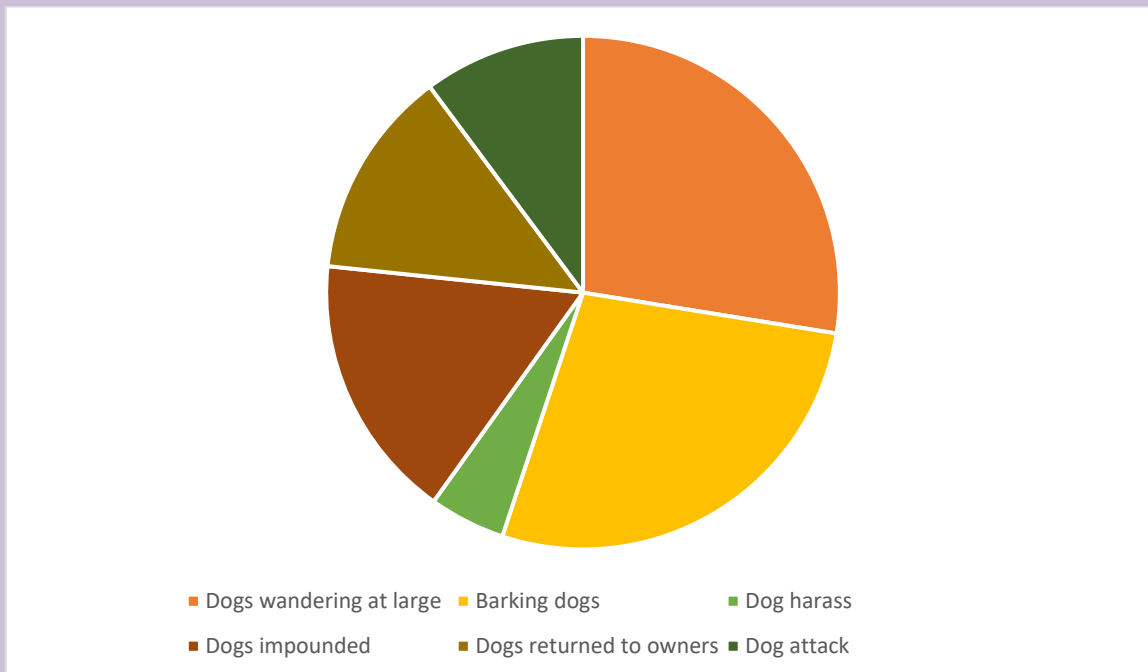
Dog and Cat Management

Over the 2021/2022 period there were 2675 dogs and 413 cats registered within the Berri Barmera Council area and recorded on the Dogs and Cats Online database.

Council has responsibility for dog and cat management in accordance with the *Dog and Cat Management Act 1995*. The objectives of the Act are to encourage responsible dog and cat ownership, to reduce public and environmental nuisance caused by dogs and cats, and to promote the effective management of dogs and cats.



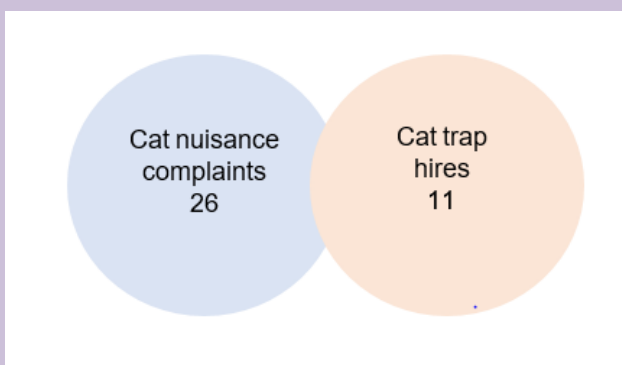
Throughout the 2021/2022 period, Compliance Officers attended to the following dog related complaints:



Compliance Officers issued a total of 77expiation notices for dog related offences.

Community Safety Officers have been educating cat owners regarding their responsibilities and have found that this has so far been successful.

Throughout the 2021/2022 period, Compliance Officers attended to the following cat related complaints;



Parking Control

In 2021/2022 39 parking complaints were received of these 3 were in the Berri township most complaints were in relation to footpath access. In total, 38 parking expiation notices were issued as a result of parking complaints received

Council's Community Safety Officers focus on maintaining a safe environment for motorists, pedestrians and cyclists by monitoring and enforcing the Australian Road Rules.

The Community Safety Officers approach is to provide education to motorists where possible as well

as issuing warnings and expiations.

Fire Prevention

Council has the responsibility to ensure that land under its care and control is maintained to fire prevention standards. Our Infrastructure Department work tirelessly to keep Council assets prepared during the fire danger season.

Council's Fire Prevention Officer commenced fire prevention duties in September 2021 sending 38 education-based letters to those owners who previously received notices, reminding them that it is time to prepare for the fire danger season.

Inspections of every property within the Council area were conducted throughout October 2021. As a result, 69 properties were identified as requiring work and issued Section 105F fire hazard reduction notices to reduce the risk of fire on their land within a timeframe. Subsequent inspections on the 69 properties were carried out in November 2021.

Out of the 69 Section 105F notices issued, 31 landowners were identified as non-compliant and expiations were issued. Landowners are charged the cost of the services provided in cleaning up properties.

Section 105F Statistics	2020/2021
Section 105F notices issued	69
Council action required	2
Expiations issued	31

Compliance Officers will continue to monitor all land within the Council area and issue clean up notices where required throughout the fire danger season.

Tougher restrictions on the issuing of Schedule 9 and 10 permits, issued to light and maintain fires during the fire danger season were introduced in 2019/2020.

In total, Council issued six permits under the Fire and Emergency Services Act to light and maintain fires during fire danger season, mainly to those operating business for the purpose of sulphur box burning and charcoal production and emergency hot works at Berri Estates Winery.



Corella Management

The over-abundance of little corellas cause problems to the community and the environment. Little corellas cause damage to build infrastructure including buildings, stobie poles, lights, timber structures sporting equipment and vegetation including trees, crops and native vegetation.

Corella management during 2021/2022 was restricted and kept to a minimum as a result of resourcing. Officers did purchase hand held gas guns which have been provided to outside staff to assist with early morning corella management.

Given community feedback, no culling of corellas has occurred with Officers using scare tactics using the gas guns and blank bullets to scare corellas from the lake front and river frontage areas impacted by tourist numbers to the area.

Litter and Local Nuisance Control

Local Nuisance and Litter complaints from the community during 2021/2022 were received for a variety of reasons.

Litter and Local Nuisance Control Statistics	2021/2022
Local nuisance complaints	33
Litter complaints	135
Expiations issued	9

The EPA remains the main contact for significant environment complaints.

COUNCIL PROJECTS

Caring for Country Management Plan

The River Murray and Mallee Region Aboriginal Corporation (RMMAC) and Berri Barmera Council have joint care, control and management arrangements of lands around Lake Bonney subject to the native title determination.

The Lake Bonney Caring for Country Management Plan was adopted by RMMAC and the Council after public consultation. Funding under the Murray-Darling Basin Economic Development Program and Open Space and Places for People Grant Program was received, works commenced and will continue into 2022.

The works identified to be carried out over the project term are vegetation management planning & contract, signage, pest animal and weed management, indigenous rangers, campground improvements, carpark upgrades, track rationalisation activities, tracks (cycling/walking), day visitor areas and waste management.





COMMUNITY SERVICE



Our Community

Berri Barmera Council's community development team are focused on providing and promoting a range of opportunities for community experiences, participation programs, information services and facility use that enable an enhance quality of life and celebrate our community.

There are many great organisations working in our community, Council endeavours to work in partnership with many of these groups to identify and develop programs and activities that meet the cultural, social and recreational need of the community.

Council continues to support new and existing projects and events through the provision of financial assistance. These events and activities involve Council working with groups to develop partnerships, increase the promotion and help build skills within our community for sustainability.

In addition to our own events, Council continued to work with a variety of community groups to support their community events, including:

- NAIDOC celebrations
- Monash Military Ceremony
- CanAm Loveday 500
- Barmera Centenary Celebrations'
- Riverland Auto Street Party
- Barmera's Santa's Cave
- SA Carp Frenzy
- Murray Man Triathlon
- Easter Twilight Market
- ANZAC Day dawn ceremony
- Tour of the Riverland cycling weekend
- Barmera Sheep Dog Trials
- Riverland Powerboat events

Arts and Culture

During 2021 the development of an Arts and Culture strategy has been facilitated guide the creativity to support the creative have been established through partnerships with local artists, Country Arts SA and illuminart. These partnerships have increased the use of the Digital Projection Site in Barmera.

After establishing a Digital Projection site onto the external wall of the Bonney Theatre in 2019, this features a distinctive space where Council can host a changing program of diverse contemporary digital art projects.

The Digital Projection site has forged partnerships with local artists to offer our local community experiences they might otherwise not have the opportunity to enjoy. These include working with renowned digital artist Luku Kukuku

The Digital Projection Site promotes of region, local artists, with a focus on presenting high quality digital projection to enrich the community and attract visitors to the region. Reflecting the diversity

of the local community and wider Australian society, the digital projection space presents culturally and conceptually diverse works, by emerging, midcareer, established and recreational artists.

Community Grants Program

During the year, Council supports a range of programs, services and facilities to improve the health and wellbeing of our citizens and to increase the vitality within our community.

With much of this support is in-kind Council does provide financial support via its Community Grants Program. The allocation of funds for the Community Grants Program is determined through annual budget approval process and two round of applications per year, with an approval process through the Community Grants and Awards Committee. In 2021/2022, Council provided over \$60,000 to 30 community groups to support local initiatives during the year which included:

- Barmera Centenary Celebration Photo Cut Outs - \$3,300
- Barmera Monash and Glossop Centenary 2021 Photo Book - \$3,338
- Monash Centenary Plaque - \$3,600
- Monash Primary School WWII Honour Board - \$308
- St Edmund's Anglican Church Centenary Celebrations - \$2,437
- Berri Community Shed – Multipurpose room air conditioner \$4,000
- AC Care – Defibrillator Project - \$500
- Riverland Youth Theatre – Come and Try Circus - \$500
- Barmera RSL – Painting hall - \$4,000
- Riverland 4WD Club – tree planting project - \$1,500
- Riverland Vintage and Classic Cars – kitchen upgrade - \$2,750
- Riverland Brass – General Operations - \$1,500
- Barmera Central – Christmas Pageant - \$1,500
- Barmera Central – Santa Cave – \$1,500
- Riverland Rodders – Riverland Auto Street Party - \$1,500
- NAIDOC Events - \$700
- SALA Exhibitions - \$273
- Carols by the River - \$1,500
- Sheep Dog Trial - \$5,000
- SA Carp Frenzy - \$3,500
- Berri Traders – Santa's Cave - \$1,500
- Riverland Youth Theatre - \$5,000
- Berri Traders – Easter Carnival - \$1,500
- Riverland Special School – Three Wheeler Bike - \$2,072
- Tour of the Riverland - \$3,000
- Cobdogla Tennis Club - \$5,000
- Berri Tennis Club – Line marking \$500
- Barmera Lions Club – Seniors Christmas Morning tea - \$500
- Riverland Domestic Violence Action Group – Except Respect Project - \$500
- Riverland and Mallee Vocational Awards - \$250

Regional Public Health and Wellbeing Plan

Council has a legislated requirement under the South Australian Public Health Act to create and deliver a Public Health and Wellbeing Plan, to achieve the outcome Council worked in partnership with Murraylands and Riverland Local Government Association (MRLGA) and other member Councils during the year to finalise the Regional Public Health and Wellbeing Plan for 2020-2025.

With such a diverse range of outcomes required under this regional plan, the successful delivery of strategies will be achieved through the implementation of actions listed under a range of other specific Council and Regional plans and strategies, which include:

- Disability, Access and Inclusion Plan
- Arts and Culture Strategy
- Environmental and Sustainability Strategy
- Lake Bonney Caring for Country Plan
- Riverland Tourism Plan 2030, and
- MRLGA Waste and Resource Recovery Strategy

Recreation Services

Over the past 12 months, Council has continued to work on developing projects that will improve infrastructure within townships to enhance amenities for residents and visitors alike. This includes upgrading recreation and sport facilities, with an important part of undertaking these infrastructure projects is securing external funds to assist with the project expenditure. State and Federal government funds totalling \$1,105,285 have now been secured to allow the following projects to be commissioned. The following projects

Annual Report 2021/2022

were completed in the 2021/22 financial year:

- Berri Oval Grandstand Change Room Project
- Barmera Recreation Centre sports flooring and amenities upgrade

The Barmera Multisport Changerooms and Oval Lighting Upgrade are in progress and will be completed before the 2023 winter sport season. This project will not only upgrade the oval lights to meet current standards for local football, it will also see a new umpire's facility, new changeroom facilities for Netball and Football and landscaping improvements around the site to improve the function and aesthetic of the site.

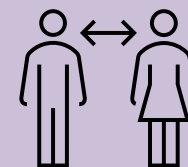
Communication and Consultation



Berri Council
4,286 likes



950 subscribers
E-Newsletter



14 Public Consultations

Volunteers

Whilst volunteer groups are highly active in our community and deliver a range of support services, Council has a small number of volunteers providing essential support to servicing such as Rocky's Hall of Fame, Digital Art Support and our Library Services. We are grateful for the commitment and enthusiasm of these individuals, without them, these assets and activities would not be able to function.



Awards and Recognition

Recognition of new citizens

During 2021/2022, 37 people became Australian Citizens in the Berri Barmera Council area. Citizenship ceremonies for these community members were officiated by Mayor Peter Hunt at both Australia Day and at Council offices throughout the year. Becoming an Australian Citizen is a significant step for people and Council is privileged to be part of the ceremonies.

Australia Day

The 2022 celebrations were modified this year to due to COVID restrictions. An official ceremony took place on the Berri riverfront with our award winners being presented with their certificates.



Citizen of the Year – Chrissy Eleftheriadis

As a passionate Social Worker, Chrissy has been a member of the Riverland Drug Action Team and was heavily involved in the planning and delivery of the 2019 ICE forum, which brought strong community discussion around the growing use of drugs within our community and explored initiatives to stop people from turning to drugs. Through her association with sport, as a player and parent, Chrissy has been a

tireless club and regional volunteer working in various committee and executive roles, as an umpire, and coach.



Young Citizen of the Year: Cameron Dixon

Cameron's an all-round asset to the Berri Barmera Council community. His achievements at a young age have made the local council area a better place. His tireless work to put others at the front of his primary work, has seen him be nominated and receive numerous awards and recognition for his efforts.

Cameron has been the driver behind the live streaming of a large number of local sports and events over the last 18 months. This has allowed many people to enjoy watching their family and friends online when attendance in-person was not an option. Many local community members have said that being able to watch local football, netball, hockey, basketball, athletics or school and community events has allowed them to feel much more connected to the community while there are significant restriction on attendance numbers.

Event of the Year:

Monash Centenary Military Ceremony & Monash Hidden Secrets Exposed Exhibition

This big occasion was organised by the Lone Gum & Monash Community Association Inc and was an occasion full of related events and paid homage to Monash's connection with soldier settlers of WW1 and the naming of the town after General Sir John Monash. A military church service, Army SA band, catafalque party, march-by and weapons handling display, made this a spectacular event by both Riverland and SA state standards.

Monash Hidden Secrets Exposed! Many visitors said they felt very strong emotions when they viewed this photographic exhibition and re-lived past memories. It was an opportunity to learn more about our district's early decades, our own forebearers and the efforts they expended in establishing their fruit blocks and community buildings and clubs. It highlighted their strength of support and mate-ship.

Building a Better Community Award: Berri Our Town

Since 2019, Berri Our Town has worked to build partnerships between the Glossop High School and the community to build advocacy to improve mental health awareness and capability within the region. Born out of the award winning Our Town, a mental health initiative funded by the Fay Fuller Foundation, this local group of volunteers have been striving towards building pride and identity in the Berri district with a goal of improving the wellbeing of our community. They have been especially active in developing volunteer and mentoring programs, learn to drive

support and storytelling projects. Over the past two years, the team have gathered insights into mental health and wellbeing needs of our townships. They have collaborated with local organisations to look at ways of bringing the community together and sharing stories.

Building a Better Community Award: Barmera Centenary Shop Window Project

The Barmera Centenary Shop Window Project was integral in uniting the community, by paying tribute to local history, by telling the story of the town and early pioneers via displays in empty shop windows. Supported by local community groups including the Barmera Branch of the National Trust, Riverland Musical Society, Barmera Men's Shed, Barmera Op Shop and Vinnies who helped by lending or making items for the displays. Community members also provided display items, stories and information and helped to create paper mache models which brought the displays to life. Local kindergartens, pre-schools and aged care facilities also helped with decorations.

Fourteen empty shop windows gained new life providing education, delight and at times amusement, to those who viewed.

Citizen of Courage Award: Heather Wynands

Heather's story is one of soul-bearing, survival, and advocacy as she told the story of her, a vulnerable woman, navigating her way through personal trauma to reduce the stigma of sexual assault victims. Since sharing her story, Heather has received significant volumes of communication from those

inspired by her story. This has empowered others to seek justice and support others who have had similar circumstances. Heather's advocacy has helped other victims to voice their stories and seek justice as domestic violence continues to be a significant threat in our society.

Library Services

This year has been busier with the threat from the COVID-19 pandemic reducing and people feeling safer, leaving their homes and visiting places like libraries and other community spaces again. Consequently, both the numbers of library visits and loans have increased from the previous year

Berri Regional Secondary College began operation at the site of the old Glossop High School Senior Campus in January 2022 and this has meant some big changes in the way the Berri Library operates. We also discovered that the Berri Public Library, the building being State Government owned, will need to re-locate by the end of 2024 so that the Berri Regional Secondary College can cater for the increased student numbers.

The Centenary year for Barmera, Monash and Glossop came to an end and with it an end to some fantastic activities, projects and events planned by the various Centenary committees and dedicated volunteers from these three towns. Council's Centenary Grants Scheme and our Centenary Project Officer has done a fantastic job in supporting these groups in their many endeavours.

Both our libraries have continued to offer a suite of services and programs like Tech Savvy and Being Digital lessons, walk-in free tech help sessions, rhyme time, story time and craft activities for children, regular library displays supporting community groups and local and family history services.

We can't showcase everything we have worked on in 2021 and 2022 but we have reported on a number of important projects and events from the last year. The resilience shown by our community and

library service over the past year provides great promise for the remainder of 2022 and 2023

THEME 1: Lifestyle: Vibrant and welcoming lifestyle

Strategy L3: *Engage with, and support, young people to actively participate in the community and contribute actively to their futures*

School Holiday Guides were organized by staff at the Libraries and the Berri Visitor Information Centre and many events and activities listed for children or families to enjoy in our Council area over the school holidays for July, October, January and December, and April. The biggest guide which is printed in booklet form, is produced to cover the summer school holidays and the team was proud that the December 2021 guides consisted of 22 pages covering 95 interesting activities for locals and visitors alike over this busy holiday period.



The cover of the 2021/22 Summer Children's School Holiday Guide



Bread tags were collected at our libraries for Plastic Free July

Plastic Free July and Community Involvement - Berri Barmera Council took part in Plastic free July, a global movement which started as a local government initiative in Australia in 2011 and is now one of the world's largest environmental movements. Free reusable calico shopping bags and vegetable bags were given out at the Barmera Library to encourage everyone to be plastic free. Both libraries are also collection points for bread tags for wheelchairs, with all bread tags going to Robe to be recycled to fund wheelchairs in South Africa.

Children's School Holiday Activities - Barmera and Berri libraries again worked together to plan an exciting range of events for the July, October, January and December, and April school holidays. Some highlights for the year included:-

- Children making bright and unique Mosaic flower pots at the Berri Library in September.
 - Creating French knitted "tomboys" for the Barmera Centenary and playing old school games at the Barmera Library in October.
 - A number of children enjoyed making cool bird watching binoculars at the Berri Library for the October 2021 holidays.
 - Children made 100-year hats and glasses and also celebrated National Mad Hatters Day by making crazy teacups and saucers and card soldiers at the Barmera Library in October.
 - At Berri Library, the children enjoyed making a 2022 wooden calendar, a wild animal mask, a decorated sun visor and a sock puppet friend.
 - In January, at Barmera Library, the children enthusiastically took part in making Chinese New Year dragons, creating jam jar garden lights, designed their own sip cups, and crafted colourful kites.
- Berri Library school holiday activities consisted of a badgemaking session and making colourful wind spinners.
 - At the Barmera Library in May we celebrated all things bees as National Bee Day was on the 20 May. Kerry from Half Barrel Honey conducted "Get the Buzz on Bees", an informative chat on Bees, which included honey tasting. Honey crackles were served as a special treat. This activity was the first of our new initiative to run monthly or bi-monthly adult activities information sessions on a variety of subjects.



Ruby, aged 5 with her collage she created at Barmera Library for school holiday craft



Ethan showing off his newly made bird watch binoculars at the Berri Library Holiday Craft session in October

Children's Book Week 2021 - All classes from St Joseph's Primary school and their teachers visited the Barmera Library during

Book Week 2021. The theme this year was *Old Worlds, New Worlds and Other Worlds* – lending itself lots of imaginative interpretations. One hundred and fifteen children and their teachers enjoyed reading the Book Week books and creating some original artworks based on the Book week theme. At Berri Library a great display in the children's area on the theme *Old*

Worlds, New Worlds and Other Worlds was organized that showcased all the shortlisted books.

Murray River Study Hub (MRSH) – The Murray River Study Hub makes university study easier for people in the Murraylands and Riverland. The Berri Barmera Council supported the Regional Development Australia and the MRSH by becoming a spoke location for the Hub while renovation work was completed at their current location in the TAFE SA Berri campus. The Murray River Study Hub launched at its spoke locations across the Riverland in October 2021. A MRSH student advisor was available at the Berri Library every Tuesday from 9am until 12noon.

THEME 1: Lifestyle: Vibrant and welcoming lifestyle

Strategy L7: Continue to renew the council; region through the development of restaurant/café facilities, camping, playgrounds and other civic spaces

Loveday Internment Camp - The Loveday Internment Camp has been identified as a potential heritage site. Part of the complex was placed on the Register of State Heritage Items in 1989. A portion of the site around the Loveday Hall (previously the GHQ and Camp 10) on Thiele Road is under care and control of Council, but the rest is in private hands. There is historical information and realia from or about the Loveday Internment Camp in local public and private collections that needs to be centrally recorded so that it

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is publicly accessible in the future.

Given the interest in WWII history and internment in Australia it is important the Berri Barmera Council investigates whether the Loveday Internment Camp could be developed as a visitor or interpretive site that has the potential to bring tourists, both national and international, to our area.

Berri Barmera Council has employed a Loveday Internment Camp Project Facilitator to investigate the feasibility of this as well as developing strategies that increase the prominence of the site so it becomes a more accessible and prominent Riverland tourist attraction.

Berri Library Storm Damage - The Berri Library was badly affected by a hailstorm that impacted the Riverland area in November 2021. The damage occurred when hail clogged the roof gutters and drains causing water to overflow into the building. Some new stock, files and IT equipment were water damaged and had to be written-off after portions of the ceiling caved in and flooding occurred over the floor and carpets. Thank you to staff at Glossop High School who assisted and quickly arranged for cleaners to pump out water and tidy up. This quick action meant we only had to close for day.

THEME 1: Lifestyle: Vibrant and welcoming lifestyle

Strategy L8: Partner with others to support and maintain a vibrant and arts, cultural, heritage and events sector

Author visits - Leonie Kelsall wowed the crowds at Berri and Barmera Libraries in July when she spoke about her writing career and introduced her newest book *The Wattle Seed Inn*. Leonie donated two free copies of

her book to be given away at the events. Leonie was accompanied on her visit by her daughter Taylor, and she has really developed a following in our area with about 15 people attending at each event. She also promoted her first book with us in November 2020.

It was great to welcome Katrina Germein who is an award-winning Children's author for the first Barmera Library Rhyme Time event for 2022. Katrina engaged the parents and their children with fingerplays, rhymes and storytelling and it was a terrific start to the year. Katrina was in Barmera facilitating a Writer in Residence event hosted by Writers SA.



Katrina Germein, well known children's author reading her book "Let's go strolling" at the Barmera Library



Leonie Kelsall discussing the writing process for her latest book "The Wattle Seed Inn" at the Berri Library on Thursday 15th July

Rhyme Time - continued once weekly at Berri Library and twice weekly at Barmera Library with some amendments due to the ongoing COVID-19 restrictions on singing in public places. Thankfully the children have adapted well and seem to enjoy the new sessions where the focus is now on stories and craft, rhymes and fingerplays, and having fun is still the main aim.

Barmera Library 60th Birthday Celebrations - 2021 has been a year of milestones and the Barmera Library turned 60 years old on 31st October. Sixty mini cupcakes were given out and a power-point Annual Report 2021/2022

display of highlights from the past sixty years, compiled by Natalie was on show at the front counter during the week leading up to the birthday. All borrowers were offered a free ticket in raffle for a beautiful fern and a voucher from the Barmera Bakery. This was won by Barry Millar.

THEME 1: Lifestyle: Vibrant and welcoming lifestyle

Strategy L9: Enhance utilisation of Council-owned recreation facilities for a more diverse range of activities aligned to community and cultural needs

Barmera's Big Birthday - September 1st was the day we celebrated Barmera's official proclamation as a town exactly one hundred years ago on 1st September 1921. Library staff from Barmera, along with Library Manager from Berri had been involved with the planning for this event and helped out on the day to ensure the celebrations were a success for the whole community. Local shops and businesses, schools and kindergarten all played a part to combine to make the street party in Barwell Avenue a hive of activity. There was face painting, a sausage sizzle, free Lions Club donuts, historic photo displays, craft tables, live music, a magician, tea and coffee and birthday cake - there was something for the whole family. A group drone photo of townspeople making the shape of 100 was a highlight.

Tech Savvy Seniors Sessions - continued at both libraries during the year. COVID-19 kept some people from attending our group sessions in 2021. Despite this, customers still continued to come in for individual help on the Friday Tech Helpdesk times or at other times during the week. Even with the restrictions imposed by the pandemic, some group sessions did run and topics our library

staff helped with included: completing the Census online, registering with MyGov and linking in Medicare to view the COVID vaccination certificate, assistance with getting various apps to work on phones, and Barmera Library staff helping ratepayers pay their dog registrations using the Dogs and Cats Online site. The Berri Library even conducted several sessions on MyGov and the Medicare App offsite at Berri Cottage Homes.



MyGov session being conducted by Berri Library staff at Berri Cottage Homes



Zara, Lian, Jackson and Riley with their decorated kites at the Barmera Library

Monthly Library Displays – Both our libraries always have something interesting to view and usually change their displays regularly. Some highlights worth mentioning from the 2021/22 year include:

- At Berri Library, our trainee set-up a bright and colorful display to celebrate Halloween which took place on 31st October.
- The Lake Bonney Yacht Club celebrated their 75th anniversary and members of the club created a visually stunning display at the Barmera Library in November.
- The Berri Library hosted a Glossop High School year 12 art exhibition in the reading room in November. It was a great opportunity for the public to see the amazing talent that our young student artists have.
- The Barmera Library monthly display for August highlighted the Barmera Centenary and Barmera's upcoming birthday celebrations in early September. It featured photos of Barmera, postcards, letters and stories from past residents and examples of past audio and visual technology used in the library throughout earlier years.
- At Berri Library in July we featured the rich history of our local institute libraries with a display of old news articles and photographs. This display then changed over to advertise the seed library program which experienced a downturn due to the pandemic.
- Library Lovers day at Barmera was celebrated leading up to 14th February with a colouring in competition for multiple age groups including an adult category. The finished art works were displayed in the library and chocolates, stickers and bookmarks were given out to library patrons.
- A Family History display for History Month in May and this was setup in the Berri Library foyer.
- The Barmera country music long weekend was celebrated with a library display and staff participated by dressing up.

THEME 3: Business: Open for business

Strategy B9: Initiate improvements to infrastructure within townships to enhance amenity for residents and visitors

Berri Library Relocation - The Berri Barmera Council was asked by Glossop High School to vacate the current Kay Avenue library site by the end of September, 2022. Although the library is a joint-use facility, with a 50/50 sharing arrangement between the Council and the Berri Regional Secondary College (BRSC), the building is owned by the Department for Education,

Training & Skills. The library building is required to ease space constraints at the newly formed Berri Regional Secondary College.

In order to accommodate this request the Berri Barmera Council is investigating options to relocate its public library elsewhere in Berri. In the meantime, an extension to the original proposed exit date has been negotiated with the Minister for Education, Training & Skills until December 2024.

Reorganisation at Berri Library - This time last year we were preparing for the Glossop High School flip campus proposal where year 8's and 9's moved to the Berri campus and the 11's and 12s. moved out to Glossop. This year our staff have been preparing for the closure of the Glossop High School middle campus library and the re-branding at our site to Berri Regional Secondary College (BRSC).

January was very a busy time for Berri library staff who were getting ready for the opening of the Berri Regional Secondary College and catering for the influx of the 7's, 8's and 12's on Wednesday 2 February. This has involved introducing a school staff member into the library workspace, loading and moving shelving, resources and furniture around to cater for the students, organising the inputting of new students and updating of old ones on the Library Management System.

So far in 2022, library use by BRSC has included laptops loans, repeated lesson bookings of the class and study area, the management of confiscated student mobile phones, loaning textbooks, library class orientations and English classes reading for enjoyment. Library staff are also still in the process of integrating GHS resources into existing collection spaces.

The impact of the Berri Regional Secondary College on Berri Library operations has been

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substantial because of the sheer numbers of people coming through the door and the staff resources required to serve during busy periods.

We now know that the Berri Public library needs to relocate over the next few years, but since October 2021, library staff have been affected by the uncertainty surrounding the project. They are also continually working through a number of collection management processes in readiness for the break-up of the school and public collections, whenever this may occur.

THEME 3: Business: Open for business
Strategy B6: *Support economic growth through events*

Centenary 2021 – The Berri Barmera Council's Centenary Grant Scheme funded a wide variety of projects and events in Barmera, Monash and Glossop. The committees contributed many hours of their time to make the Centenary celebrations in 2021 a success. Council staff and the dedicated

Centenary Project Officer were honoured to be involved in providing support and liaising with these groups and helping source funding on behalf of the Council.

THEME 1: Lifestyle: Vibrant and welcoming lifestyle
Strategy L5: *Provide opportunities for the community to participate in local civic issues and decision-making*

Digital Display Messaging – In June 2022 the installation and setup of Android TVs at the Berri Visitor Information Centre, Barmera Library, Council and depot was completed. This has allowed us to introduce Council event and service messaging to our ratepayers via our external screens (libraries, Berri VIC and Council) and internal based staff messaging at the main Council

office and the depot.



*Berri and Barmara
Library staff
celebrating
Christmas 2021*



*The Mayor, Peter Hunt at the
Barmara 100th birthday cake
cutting on 1 September, 2021*

Visitor Information Centre

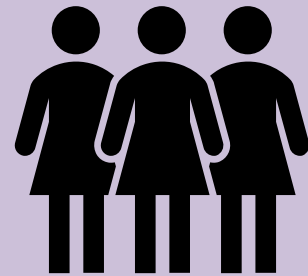
The Visitor Centre continues to experience solid visitation, despite the challenge of the past two years and ongoing interstate border closure.

This year, even with COVID still impacting travellers, we saw 10,500 visitors seeking face to face interaction with the Berri Visitor Information Centre.

Of this number, 88% of our patrons were on vacation, with 65% of these being South Australia and less than 1% from overseas, which is very different to pre-COVID statistics.

75% of our visitors specifically attended to obtain visitor information, whilst 14% walked in to look at retail gifts.

Visitors are constantly surprised by the depth and variety of experiences on offer within the Riverland region.



Over 10,500 through the doors



Our local produce remains a favourite with locals and visitors alike. With a great variety from sauces, syrups, nuts, fruits – there is something for the whole family to enjoy.



COMPLIANCE



CONTRACTED SERVICES 2021/2022

Competitive Tendering / Cost Effective Delivery of Service

Contractors are awarded on a tender / quotation basis as Councils commitment towards providing cost effective services to its community as well as competitive tendering. Resulting from this approach by Council, significant amounts of Councils operations are contracted out to minimise Councils requirements to provide expensive plant and equipment and also to maintain a relatively small workforce as we continue to reduce overheads. The table below outlines the contract work awarded through tendering / quotation processes for specific projects and functions of the Council in accordance with Councils Procurement Policies and Procedures.

Contractors 2021-2022	
Audit Contract (External) Bentleys SA	25790.00
Barmera Recreation Centre Management	36233.00
Barmera Recreation Centre Court Resurfacing	111720.00
Effluent Drainage Maintenance	225235.00
CWMS Infrastructure Renewal	135624.00
Garbage Collection	1367220.00
Hard Waste Collection	47254.00
Public Convenience Management	164724.00
Reseals Roads Town – Districts	578293.00
Road Maintenance Sealing and Realignment	240021.00
Kerbing Asset Renewal – Replacement	48896.00
Dump Rehabilitation – Monash	56560.00
Footpath Renewal Construction and Sealing	18603.00
Swimming Pool Management	169915.00
Community Wastewater Management Scheme	2360847.00
Stormwater Upgrades	19520.00
Heavy Vehicle Road Audit	30581.00
Solar Project	13582.00
Rock Crushing – Quarries	112710.00
Kerbing Replacement – Maintenance	6480.00



Contractors 2021-2022	
SUNDRIES	
Lakefront Irrigation Radio Link	18407.00
Bonney Theatre Projection Program	21935.00
Wood Carving Gum Tree Dean Avenue Barmera	12480.00
Pine Post Replacements	11200.00
Monash Adventure Park – Improvements	13842.00
Monash Bowling Club Automated Irrigation	16357.00
Central Business Revitalisation	119888.00
Barmera – Bonney Theatre Roof Access System	43928.00
Major Building and Structures Renewals	72261.00
Irrigation Repairs and Maintenance	31055.00
Berri Riverfront development	209307.00
Colin Jennings (Apex Park) Upgrade	161557.00
Berri Library Maintenance	6157.00
Lake Bonney – Barmera Track and Road Development	537677.00
Barmera Multi Sport Change Rooms	212458.00
Barmera Library Maintenance	16972.00
Council Office Building	17110.00
Debt Collection Costs	57587.00
Halls Building Maintenance	95077.00
Immunization Maintenance	3840.00
Street Parking Review Berri CBD	15980.00
Street Tree Maintenance Riverland High Works 163351	19203.00

Council and Committee Meetings

Council and Committee Meetings / Matters considered in Confidence (Section 90 (2) and 91 (7))

There were a number of occasions during the financial year that Council considered matters in confidence pursuant to Section 90 of the Local Government Act 1999. In 2020/2021, there were twelve Ordinary, six Special Meetings of Council and 63 Committee/Sub-Committee Meetings.

At the time Council resolves to consider a matter in confidence, Council complies with its Access to Meetings – Code of Practice. Also, Council specifies a time for the item to remain confidential with delegated power provided to the Chief Executive Officer to remove the confidentiality provision, provided the item has satisfactorily been completed or the need for the item to remain confidential has been reviewed.

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

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

Council used the provisions of Section 90(2) of the Local Government Act 1999, on 39 separate occasions during the course of Council and Committee meetings, Council and the Committees met in confidence to discuss issues in relation to:

Section 90 (3)(a) information the disclosure of which would involve the unreasonable disclosure of information concerning the personal affairs of any person (living or dead);

Meeting	Date	Subject
CEO Selection and Performance Review Committee	12 January 2022	Acting Chief Executive Officer Contract
CEO Selection and Performance Review Committee	12 January 2022	Chief Executive Officer position - Recruitment
Special Meeting of Council	25 January 2022	Chief Executive Officer Appointment
CEO Selection and Performance Review Committee	25 January 2022	Chief Executive Officer - Recruitment
Special Meeting of Council	25 January 2022	Chief Executive Officer

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following Ordinary Meeting		Appointment

Section 90 (3) (b) information the disclosure of which

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

Meeting	Date	Subject
Ordinary Council	24 August 2021	Confidential Minute Book - Community Wastewater Management Scheme (CWMS)
Special Meeting of Council	21 September 2021	Growth Strategy and Glassey Park Master Planning
Ordinary Council	28 September 2021	Proposal Lot 21 and Piece Lots 22 and 23 Old Sturt Highway, Berri
Special Meeting of Council	25 January 2022	Berri Barmera Growth Strategy and Alan Glassey Park Master Plan
Ordinary Council	25 January 2022	Council Facilities - Shared Use
Ordinary Council	22 February 2022	Confidential Minute Book – Release of Confidential Minutes – "Council Accommodation Review"
Ordinary Council	22 February 2022	Confidential Minute Book – Release of Confidential Minutes – "Lot 21 and Piece Lots 22 and 23 Old Sturt Highway, Berri"
Ordinary Council	24 May 2022	Regional Waste Tender briefing
Ordinary Council	24 May 2022	Confidential Minute Book – Release of Confidential Minutes – "Property - Riverview Drive, Berri"
Ordinary Council	24 May 2022	Confidential Minute Book – Release of Confidential Minutes – "202 Elliot Drive, Barmera"
Special Meeting of Council	2 June 2022	Regional Waste Tender
Ordinary Council	28 June 2022	Confidential Minute Book – Release of Confidential

		Minutes – "Community Wastewater Management Scheme (CWMS)"
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Section 90 (3) (d) commercial information of a confidential nature (not being a trade secret) the disclosure of which—

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

Meeting	Date	Subject
Ordinary Council	28 September 2021	Confidentiality Order of the Confidential Minute Book – Release of Confidential Minutes – "Solar Project"
Special meeting of Council	11 November 2021	CEO Recruitment - Selection of Human Resource Recruitment Consultant
Ordinary Council	25 January 2022	Council Facilities - Shared Use
Ordinary Council	25 January 2022	Confidential Minute Book – Release of Confidential Minutes – "Lot 21 and Piece Lots 22 and 23 Old Sturt Highway, Berri"
Ordinary Council	24 May 2022	Riverview Trail and Lot 21 and Piece Lots 22 and 23 Old Sturt Highway, Berri
Ordinary Council	24 May 2022	Confidential Minute Book – Release of Confidential Minutes – "Property - Riverview Drive, Berri"
Ordinary Council	24 May 2022	Confidential Minute Book – Release of Confidential Minutes – "Lot 21 and Piece Lots 22 and 23 Old Sturt Highway"
Strategy, Asset and Major Projects	14 June 2022	Barmera Sporting Hub Projects

Section 90 (3) (e) matters affecting the security of the council, members or employees of the council, or council property, or the safety of any person

Meeting	Date	Subject
Audit Committee	25 March 2022	Information Technology Disaster Recovery Plan 2021
Ordinary Council	26 April 2022	Confidential Minute Book – Release of Confidential Minutes – "Cyber Security Audit Report"

Section (90) 3 (h) legal advice:

Meeting	Date	Subject
Ordinary Meeting of Council	27 July 2021	Trans-Tasman Energy Group
Ordinary Council	24 August 2021	Confidential Minute Book - Community Wastewater Management Scheme (CWMS)
Ordinary Council	28 September 2021	Trans-Tasman Energy Group – Next Steps
Strategy, Asset and Major Projects	14 December 2022	Future Planning – Library Services
Ordinary Council	24 May 2022	Regional Waste Tender briefing
Ordinary Council	24 May 2022	Confidential Minute Book – Release of Confidential Minutes – "Berri Hotel"
Special Meeting of Council	2 June 2022	Regional Waste Tender
Ordinary Council	28 June 2022	Confidential Minute Book – Release of Confidential Minutes – "TransTasman Energy Group (TTEG) Claim"
Ordinary Council	28 June 2022	Confidential Minute Book – Release of Confidential Minutes – "Community Wastewater Management Scheme (CWMS)"

Section (90(i) information relating to actual litigation, or litigation that the council or council committee believes on reasonable grounds will take place, involving the

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council or any employee of the council

Meeting	Date	Subject
Ordinary Meeting of Council	27 July 2021	Trans-Tasman Energy Group
Ordinary Council	28 September 2021	Trans-Tasman Energy Group – Next Steps
Ordinary Council	22 February 2022	Confidential Minute Book – Release of Confidential Minutes – "Water Supply - Foodbank"
Ordinary Council	26 April 2022	Confidential Minute Book – Release of Confidential Minutes – "Foodbank Water Supply issues"
Ordinary Council	24 May 2022	Confidential Minute Book – Release of Confidential Minutes – "Berri Hotel"
Ordinary Council	28 June 2022	Confidential Minute Book – Release of Confidential Minutes – "TransTasman Energy Group (TTEG) Claim"

Section (90) (j) information the disclosure of which— (i) would divulge information provided on a confidential basis by or to a Minister of the Crown, or another public authority or official (not being an employee of the council, or a person engaged by the council); and (ii) would, on balance, be contrary to the public interest;

Meeting	Date	Subject
Ordinary Council	21 December 2021	Confidential Minute Book – Release of Confidential Minutes – "Lake Bonney Environs"
Ordinary Council	21 December 2021	Confidential Minute Book – Release of Confidential Minutes – "Request to consider interest in co-dedication of Crown Lands Queen Elizabeth Drive Barmera"
Ordinary Council	24 May 2022	Feedback on ESCOSA proposed Framework and Approach – s122 Strategic Management Plan Advice scheme
Ordinary Council	28 June 2022	Draft LGA Training Standard for Council

		Members – Consultation
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Section (90) (k) tenders for the supply of goods, the provision of services or the carrying out of works;

Meeting	Date	Subject
Ordinary Meeting	22 February 2022	Barmera Oval Lighting
Strategy, Asset and Major Projects	12 April 2022	Berri Streetscaping Project
Ordinary Council	24 May 2022	Regional Waste Tender briefing
Ordinary Council	24 May 2022	Council Building Cleaning Tender
Special Meeting of Council	2 June 2022	Regional Waste Tender

Section (90) (m)

Meeting	Date	Subject
Special Meeting of Council	25 January 2022	Berri Barmera Growth Strategy and Alan Glassey Park Master Plan

Section (90) (o);

Meeting	Date	Subject
Community Grant and Award Selection Committee	20 December 2021	Citizen and Community Awards

Review of items discussed in confidence is undertaken on a regular basis, quarterly and as required. This process has seen 11 items released from confidentiality provisions over the course of the year. At the end of the 2020/2021 year, 27 items remained in confidence.

The following table contains details of the Council/Committee meetings.

Particulars	No. of meetings	Total resolutions passed	Confidential resolutions	Reason for Confidentiality
Council Meetings (including Special Meetings)	30	339	100	90 (3)(a) 90 (3)(b) 90 (3)(d) 90 (3) (h) 90 (3)(i) 90 (3)(j) 90 (3) (k) 90 (3) l 90 (3) (m) 90 (3) (o)
Berri Improvement Committee	8	19		
Barmera Improvement Committee	6	16		
Audit Committee	4	25	3	
Riverland Regional Assessment Panel	8	16	Nil	N/A
Environment and Sustainability Committee	10	18	Nil	N/A
Strategy, Assets and Major Projects Committee	8	45	9	90 (3)(b) 90 (3)(d) 90 (3) (e) 90 (3) (h)
Cemetery Advisory Committee	3	13	Nil	N/A
CEO Selection and Performance Review Committee	4	16	14	
Lake Bonney Caring for Country Advisory Committee	2	5	Nil	N/A
Friends of Bonney Theatre Working Group	4	10	Nil	N/A
Riverland Regional Building Fire Safety Committee				
Leases and Licences Working Group	10	38	Nil	N/A

Community Grants and Award Selection Committee	3	16
---	---	----



The role of the Principal Member and Members of Council

The role of the principal member (Mayor) and members of Council is defined in Sections 58 and 59 of the Local Government Act 1999.

The role of the principal member is:

- A to preside at meetings of the Council;
- b. if requested, to provide advice to the Chief Executive Officer between Council meetings on the implementation of a decision of the Council;
- c. to act as the principal spokesperson of the Council;
- d. to exercise other functions of the Council as the Council determines;
- e. to carry out the civic and ceremonial duties of the office of principal member;
- 1. The role of members of Council is:
 - a. as a member of the governing body of the Council
 - i. to participate in the deliberations and civic activities of the Council;
 - ii. to keep the Council's objectives and policies under review to ensure that they are appropriate and effective.
 - iii. to keep Council's resource allocation, expenditure and activities, and the efficiency and effectiveness of its service delivery under review; '
 - iv. to ensure, as far as is practicable, that the principles set out in Section 8 are observed.
 - b. as a person elected to the Council - to represent the interests of residents and ratepayers, to provide community leadership and guidance, and to facilitate communication between the community and the Council

Public Participation

Members of the public have a number of opportunities to put forward their views on particular issues before Council.

These include:

Deputations

With the permission of the Mayor, a member of the public can address the Council or a Committee, personally, or on behalf of a group of residents.

Presentations to Council

With prior notification and arrangement with the Mayor, a member of the public can address the Council for a period of time determined by the Mayor on any issue relevant to Council.

Petitions

Written petitions can be addressed to the Council on any issue within the Council's jurisdiction.

Written Requests

Members of the public can write to the Council on any Council Policy, activity or service.

Elected Members

Members of the public can contact their Elected Members to discuss any issue relevant to Council.

Community Consultation

The Council has adopted a Public Consultation Policy in accordance with Section 50 of the Local Government Act 1999. Though the Act specifies that Councils must have public consultation policies in place for mandatory consultation with the public on specific issues, the policy is also used for general consultation with the public on other issues at the Councils discretion.

This year, there were 12 opportunities for community members to be involved in consultations.

In addition, there are opportunities for the public to attend public meetings or information forums on certain issues or to complete a survey on specific issues.

Access to Council Documents

A list of documents available for inspection or to copy are listed overleaf. A comprehensive listing of Council's fees and charges is available on the Council website.

Documents are available for public inspection at the Principal Office of Council between 9.00am - 5.00pm Monday to Friday (excluding Public Holidays). Members of the public may also purchase copies of these documents by request or view online via Council's website.

Agendas for all Council and Committee meetings are placed on public display not less than three days prior to meetings, with minutes being made available for perusal within five days of a meeting. Agendas and Minutes for Council and Riverland Regional Assessment Panel meetings (RRAP) are also available on Council's website. The timeframes for the availability of Council agendas and minutes are in accordance with the Local Government Act 1999 and regulations.



Fees and Charges extract for 2021/2022	
Sale of Minutes/Agendas	\$5.00
Annual Financial Statements	\$10.00
Annual Report	\$10.00
Budget Report	\$20.00
Search Fees - Standard (8 days)	As per Act \$61.25
Search Fees - Rates Only	As per Act \$35.75
Extract from Assessment Book	As per Act 20c per entry

Amendment of Council Records

A member of the public may request a correction to any information relating to them that is incomplete, incorrect, misleading and/or out of date. To gain access to Council records a member of the public must indicate in writing the documents required to be inspected, and, complete a Freedom of Information Request form.

Other information requests Council readily provides information requested by the public. Requests for any other information will be considered in accordance with the Freedom of Information provisions of the Local Government Act 1999. Under this legislation an application fee and a search fee must be forwarded with a completed request for access form as provided by Council that satisfies the requirements of Section 13 of the Freedom of Information Act 1991, unless the applicant is

granted an exemption. Should the applicant require copies of any documents inspected pursuant to a Freedom of Information request, legislative charges will apply

Freedom of Information Request Forms and other requests regarding the access to Council documents must be addressed to:

Freedom of Information Officer
Berri Barmera Council
19 Wilson Street (or PO Box 229)
BERRI SA 5343

Response to applications will be within the statutory thirty (30) days from the date of receipt of the properly completed Freedom of Information Request Form, together with the application and appropriate fees.

National Competition Policy Pursuant to the Government Business Enterprises (Competition) Act 1996 and the revised Clause 7 Statement published in September 2002, the following information is provided: 1. Significant Business Activities Category One - Nil
Category Two – Nil

2. Complaints Mechanism
Council has adopted an entitled "Review of Council Decisions (including Handling Complaints)", detailed at Page 38



Regional Involvement

Murraylands and Riverland Local Government Association (MRLGA)

Council is a member of the Murraylands and Riverland Local Government Association, which is a regional subsidiary established pursuant to Section 43 of the Local Government Act 1999. The membership of the Association includes the following Councils:

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

Pursuant to Schedule 2 (Section 28) of the Local Government Act 1999, the Annual Report of the MRLGA is included within this Report under the heading "Regional Subsidiary Reports" (refer contents).

Riverland Local Government Forum (RLGF)

Berri Barmera Council, District Council of Loxton Waikerie and Renmark Paringa Council form the Riverland Local Government Forum. Though the Forum is not constituted under the Local Government Act, the Forum provides an opportunity for the Riverland Councils to meet and discuss issues affecting the region.

In addition to the Forum, Renmark Paringa Council, Berri Barmera Council and District Council of Loxton Waikerie formed an alliance in July 2013, to be known as the Riverland G3 Alliance (the Alliance). The purpose of the Alliance is to increase benefit from economies of scale, increase the range and quality of services, and, improve lifestyle to local residents. Wherever possible, the aim is to reduce the cost of services to ratepayers through a consultative and collaborative approach.

The Alliance meets bi-monthly and reports on the progress of the projects to the RLGF. The Group monitors progress of the projects against the agreed aims and objectives.

The RLGF and Council carry out an annual formal review of the Alliance, to ensure the aims and benefits to ratepayers and residents of the member councils are being achieved.

More detail on the business of the Alliance can be found in its Annual Report, which is published each year.





ANNUAL FINANCIAL STATEMENTS







REGIONAL SUBSIDIARY REPORT





ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 June 2022

Berri Barmera Council
General Purpose Financial Reports
for the year ended 30 June 2022

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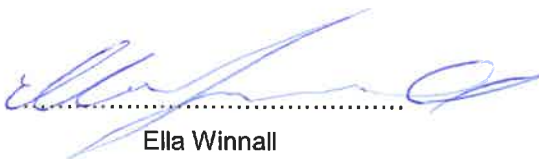
Berri Barmera Council
Annual Financial Statements
for the year ended 30 June 2022

CERTIFICATION OF FINANCIAL STATEMENTS

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

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


.....
Dylan Strong
CHIEF EXECUTIVE OFFICER
Date: 21/3/2023


.....
Ella Winnall
MAYOR

Berri Barmera Council
Statement of Comprehensive Income
for the year ended 30 June 2022

	Notes	2022 \$	2021 \$
INCOME			
Rates	2	13,486,677	13,145,341
Statutory charges	2	215,012	199,513
User charges	2	219,679	165,873
Grants, subsidies and contributions	2	3,797,325	3,695,904
Investment income	2	103,179	115,727
Reimbursements	2	470,027	512,553
Other income	2	364,143	403,237
Total Income		18,656,042	18,238,148
EXPENSES			
Employee costs	3	5,633,829	4,995,917
Materials, contracts & other expenses	3	8,866,784	8,674,856
Depreciation, amortisation & impairment	3	3,836,650	3,560,102
Finance costs	3	250,046	306,334
Total Expenses		18,587,308	17,537,209
OPERATING SURPLUS / (DEFICIT)		68,733	700,939
Asset disposal & fair value adjustments	4	65,785	(516,012)
Amounts received specifically for new or upgraded assets	2	554,140	2,185,058
NET SURPLUS / (DEFICIT) (transferred to Equity Statement)		688,659	2,369,985
Other Comprehensive Income			
<i>Amounts which will not be reclassified subsequently to operating result</i>			
Changes in revaluation surplus - infrastructure, property, plant & equipment	9	64,705	3,308,718
Total Other Comprehensive Income		64,705	3,308,718
TOTAL COMPREHENSIVE INCOME		753,364	5,678,703
Share of Net Surplus / (Deficit)			
Council		688,659	2,369,985
Minority Interest			
		688,659	2,369,985
Share of Other Comprehensive Income			
Council		64,705	3,308,718
Minority Interest		-	-
		64,705	3,308,718
TOTAL COMPREHENSIVE INCOME		753,364	5,678,703

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

Berri Barmera Council
Statement of Financial Position
as at 30 June 2022

		2022	2021
ASSETS	Notes	\$	\$
Current Assets			
Cash and cash equivalents	5	1,546,565	3,113,101
Trade & other receivables	5	2,620,761	2,705,932
Inventories	5	40,692	200,675
Total Current Assets		4,208,018	6,019,708
Non-current Assets			
Financial assets	6	1,351,099	1,414,199
Infrastructure, property, plant & equipment	7	136,143,935	133,658,004
Other non-current assets	6	3,745,186	3,889,689
Total Non-current Assets		141,240,220	138,961,892
Total Assets		145,448,238	144,981,600
LIABILITIES			
Current Liabilities			
Trade & other payables	8	2,512,272	2,050,825
Borrowings	8	694,728	1,042,354
Provisions	8	1,209,473	1,315,368
Total Current Liabilities		4,416,473	4,408,547
Non-current Liabilities			
Borrowings	8	5,944,308	6,227,036
Provisions	8	301,509	313,433
Total Non-current Liabilities		6,245,817	6,540,469
Total Liabilities		10,662,290	10,949,016
NET ASSETS		134,785,948	134,032,584
EQUITY	Notes		
Accumulated Surplus		32,064,837	31,545,399
Asset Revaluation Reserves	9	100,549,717	100,485,012
Other Reserves	9	2,171,393	2,002,173
TOTAL EQUITY		134,785,948	134,032,584

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

Berri Barmera Council
Statement of Changes in Equity
for the year ended 30 June 2022

		Acc'd Surplus	Asset Rev'n Reserve	Other Reserves	TOTAL EQUITY
2022	Notes	\$	\$	\$	\$
Balance at end of previous reporting period		31,545,399	100,485,012	2,002,173	134,032,584
Net Surplus / (Deficit) for Year		688,659	-	-	688,659
Other Comprehensive Income					
Gain on revaluation of infrastructure, property, plant & equipment		-	64,705	-	64,705
Transfers between reserves		(169,220)	-	169,220	-
Balance at end of period	9	32,064,837	100,549,717	2,171,393	134,785,947

		Acc'd Surplus	Asset Rev'n Reserve	Other Reserves	TOTAL EQUITY
2021	Notes	\$	\$	\$	\$
Balance at end of previous reporting period		29,041,202	97,176,294	2,136,385	128,353,881
Net Surplus / (Deficit) for Year		2,369,985	-	-	2,369,985
Other Comprehensive Income					
Changes in revaluation surplus - infrastructure, property, plant & equipment		-	3,308,718	-	3,308,718
Transfers between reserves		134,212		(134,212)	-
Balance at end of period	9	31,545,399	100,485,012	2,002,173	134,032,584

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

Berri Barmera Council
Statement of Cash Flows
for the year ended 30 June 2022

		2022	2021
CASH FLOWS FROM OPERATING ACTIVITIES	Notes	\$	\$
<i>Receipts:</i>			
Rates - general & other		13,593,589	13,300,617
Fees & other charges		215,212	214,064
User charges		607,592	525,209
Investment receipts		103,179	115,727
Grants utilised for operating purposes		3,392,777	2,532,671
Reimbursements		500,234	261,822
Other revenues		1,751,022	1,610,451
<i>Payments:</i>			
Employee costs		(5,744,605)	(4,839,038)
Materials, contracts & other expenses		(9,588,262)	(9,868,370)
Finance payments		(313,678)	(252,507)
Net Cash provided by (or used in) Operating Activities		4,517,061	3,600,646
CASH FLOWS FROM INVESTING ACTIVITIES			
<i>Receipts:</i>			
Amounts specifically for new or upgraded assets		554,140	2,185,058
Sale of replaced assets		613,644	148,683
Repayments of loans by community groups		40,205	196,951
<i>Payments:</i>			
Expenditure on renewal/replacement of assets		(4,018,057)	(3,575,569)
Expenditure on new/upgraded assets		(2,643,175)	(3,008,399)
Net Cash provided by (or used in) Investing Activities		(5,453,242)	(4,053,276)
CASH FLOWS FROM FINANCING ACTIVITIES			
<i>Payments:</i>			
Repayments of borrowings		(630,354)	(755,656)
Net Cash provided by (or used in) Financing Activities		(630,354)	(755,656)
Net Increase (Decrease) in cash held		(1,566,536)	(1,208,286)
Cash & cash equivalents at beginning of period	10	3,113,101	4,321,387
Cash & cash equivalents at end of period	10	1,546,565	3,113,101

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

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

Note 1 - Significant Accounting Policies

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

1 Basis of Preparation

1.1 Compliance with Australian Accounting Standards

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

The financial report was authorised for issue by certificate under regulation 14 of the Local Government (Financial Management) Regulations 2011 dated 6 January 2022.

1.2 Historical Cost Convention

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

1.3 Critical Accounting Estimates

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

1.4 Rounding

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

1.5 Covid-19

The COVID-19 pandemic has impacted the 2021/22 financial statements. The financial impacts are a direct result of either Council's response to the pandemic or due to mandatory shutdowns as directed by the Australian Government and the advice from the Australian Government Department of Health and SA Health.

Examples include - Additional Federal and State Government grant funding received for the benefit of local economic stimulus. This funding was utilised for the delivery of projects that would not otherwise have been within Council's financial capacity to deliver. The funding was used for the purposes it was provided, that being the engagement of local contractors and suppliers.

To reduce the impact of Covid-19 Council has worked to [reduce discretionary expenditure in the short term to help mitigate the effect of the reduced revenue and increased costs]. It is expected further financial impacts will flow into the 2022/23 financial year but these have been largely taken into account during the development of the budget process for 2022/23 including, but not limited to deferral of some capital works as Council experiences procurement restraints such as material supplies and increase in contractor costs. The budget assumptions for 2022/23 assume a continued easing of restrictions put in place by the government. Council has determined that there is no material uncertainty that casts doubt on Council's ability to continue as a going concern.

Berri Barmera Council

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

Note 1 - Significant Accounting Policies

2 The Local Government Reporting Entity

Berri Barmera Council is incorporated under the SA Local Government Act 1999 and has its principal place of business at 19 Wilson Street, Berri, SA, 5343. 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.

Other entities in which Council has an interest but does not control are reported in Note 19.

3 Income recognition

3.1 Revenue

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

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

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

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

	Cash Payment Received	Annual Allocation	Difference	
2019-20	\$2,631,345	\$2,660,053	-	\$28,708
2020-21	\$2,545,663	\$2,684,160	-	\$138,497
2021-22	\$2,414,561	\$3,219,888	-	\$805,327

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

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

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

Note 1 - Significant Accounting Policies

3.2 Construction Contracts

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

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

4 Cash, Cash Equivalents and Other Financial Instruments

4.1 Cash, Cash Equivalent Assets

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.

4.2 Other Financial Instruments

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

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

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

5 Inventories

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

5.1 Real Estate Assets Developments

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

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

5.2 Other Real Estate held for resale

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

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

Note 1 - Significant Accounting Policies

6 Infrastructure, Property, Plant & Equipment

6.1 Initial Recognition

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

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

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

6.2 Materiality

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

6.3 Subsequent Recognition

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

6.4 Depreciation of Non-Current Assets

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

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

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

6.5 Impairment

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

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

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

Note 1 - Significant Accounting Policies

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.

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

Note 1 - Significant Accounting Policies

6.6 Borrowing Costs

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

7 Payables

7.1 Goods & Services

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

7.2 Payments Received in Advance & Deposits

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

8 Borrowings

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

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

9 Provisions

9.1 Employee Benefits

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

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

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

Superannuation:

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

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

Note 1 - Significant Accounting Policies

9.2 Provisions for reinstatement, restoration, rehabilitation.

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

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

Council's requirement to dispose of effluent biosolids as directed under Environment Protection Authority direction and guidelines has been provided for within the financial statements.

10 Leases

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

Council as a lessee:

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

i) Right-of-use assets

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

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

- Plant and equipment 2 to 10 years
- Computers 2 to 4 years

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

ii) Lease liabilities

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

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

Note 1 - Significant Accounting Policies

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

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

Note 1 - Significant Accounting Policies

11 Joint Ventures and Associated Entities

Council participates in cooperative arrangements with other Councils for the provision of services and facilities. Council's interests in cooperative arrangements are accounted for in accordance with AASB 128 Investments in Associates and are set out in detail in Note 19.

12 GST Implications

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

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

13 New and amended standards and interpretations

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

Amendments to AASB 16 Covid-19 Related Rent Concessions:

In 2020, the AASB issued AASB 2020-4, Amendments to AASs - Covid-19-Related Rent Concessions. The amendments provide relief to lessees from applying AASB 16 guidance on lease modification accounting for rent concessions arising as a direct consequence of the Covid-19 pandemic. As a practical expedient, a lessee may elect not to assess whether a Covid-19 related rent concession from a lessor is a lease modification. A lessee that makes this election accounts for any change in lease payments resulting from the Covid-19 related rent concession the same way it would account for the change under IFRS 16, if the change were not a lease modification. The amendment was intended to apply until 30 June 2021, but as the impact of the Covid-19 pandemic is continuing, in 2021 the AASB extended the period of application of the practical expedient to 30 June 2022. The amendment applies to annual reporting periods beginning on or after 1 April 2021.

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

Note 2 - INCOME

	2022	2021
Notes	\$	\$
RATES REVENUES		
<u>General Rates</u>	9,053,676	8,865,796
Less: Rebates, remissions & write offs	(309,719)	(321,969)
	8,743,957	8,543,827
<u>Other Rates (including service charges)</u>		
Landscape levy	331,900	329,787
Waste collection	1,228,949	1,189,772
Community wastewater management systems	3,090,983	2,984,951
	4,651,832	4,504,510
<u>Other Charges</u>		
Penalties for late payment	90,888	97,004
	90,888	97,004
Less: Discretionary rebates, remissions & write offs		
	13,486,677	13,145,341
STATUTORY CHARGES		
Development Act fees	71,701	10,183
Town planning fees	860	89,482
Health & Septic Tank Inspection fees	4,092	-
Animal registration fees & fines	126,200	93,331
Parking fines / expiation fees	3,458	1,372
Other licences, fees, & fines	8,701	5,145
	215,012	199,513
USER CHARGES		
Cemetery/crematoria fees	83,450	61,196
Commercial activity revenue (1)	98,561	62,243
Hall & equipment hire	21,255	28,990
Parking fees	1,787	690
Sales - general	3,793	-
Subsidies received on behalf of users	8,281	-
Sundry	2,552	12,754
	219,679	165,873

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

Note 2 - INCOME (con't)

	2022	2021
INVESTMENT INCOME	Notes	\$
Interest on investments:		
Local Government Finance Authority	26,462	28,744
Banks & other	1,002	3,802
Loans to community groups	75,715	83,181
	103,179	115,727
REIMBURSEMENTS		
Roadworks	-	-
Private works	268,806	249,905
Joint undertakings	196,751	241,804
Other	4,470	20,844
	470,027	512,553
OTHER INCOME		
Insurance & other recoupments - infrastructure, property, plant & equipment	44,978	39,438
Rebates received	92,724	109,510
Sundry	226,441	254,289
	364,143	403,237
GRANTS, SUBSIDIES, CONTRIBUTIONS		
Amounts received specifically for new or upgraded assets	554,140	2,185,058
Other grants, subsidies and contributions		
Untied - Financial Assistance Grant	3,219,888	2,711,663
Roads to Recovery	217,660	326,490
Library & Communications	73,368	118,977
Sundry	286,409	538,774
	3,797,325	3,695,904
	4,351,465	5,880,962
<i>The functions to which these grants relate are shown in Note 12.</i>		
Sources of grants		
Commonwealth government	405,695	2,026,270
State government	3,720,770	3,786,771
Other	13,636	67,921
	4,351,465	5,880,962

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

Note 3 - EXPENSE

	Notes	2022 \$	2021 \$
EMPLOYEE COSTS			
Salaries and Wages		4,794,270	4,414,949
Employee leave expense		419,244	411,154
Superannuation - defined contribution plan contributions	17	378,068	353,367
Superannuation - defined benefit plan contributions	17	94,410	95,519
Workers' Compensation Insurance		121,435	203,119
Other		105,594	-
Less: Capitalised and distributed costs		(279,192)	(482,191)
Total Operating Employee Costs		5,633,829	4,995,917
Total Number of Employees		65	65
<i>(Full time equivalent at end of reporting period)</i>			
MATERIALS, CONTRACTS & OTHER EXPENSES			
<u>Prescribed Expenses</u>			
Auditor's Remuneration			
- Auditing the financial reports		32,615	19,415
Elected members' expenses		191,186	193,198
Lease Expenses - low value assets	16	13,557	13,147
Subtotal - Prescribed Expenses		237,358	225,760
<u>Other Materials, Contracts & Expenses</u>			
Contractors		4,024,510	3,414,748
Trility - Wastewater Re-Use Scheme Availability and Volumetric		2,475,545	2,482,299
Legal Expenses		45,669	32,400
Levies paid to government - Landscape levy		319,845	318,256
Parts, accessories & consumables		1,130,921	1,252,794
Sundry		632,935	948,599
Subtotal - Other Materials, Contracts & Expenses		8,629,425	8,449,096
		8,866,783	8,674,856

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

Note 3 - EXPENSE con't

	2022	2021
Notes	\$	\$
DEPRECIATION, AMORTISATION & IMPAIRMENT		
Depreciation		
Buildings	541,604	523,185
Structures	619,468	591,065
Infrastructure:		
- Roads Sealed & Unsealed	846,816	761,930
- Footpaths	444,341	459,375
- Kerbs and watertable	258,232	258,049
Stormwater Drainage	167,711	169,692
CWMS	284,368	286,550
Plant and Machinery	439,007	418,098
Minor Plant	123,769	121,175
Office Equipment	111,334	111,321
	3,836,650	3,700,440
Less: Capitalised and distributed costs	-	(140,338)
	3,836,650	3,560,102
FINANCE COSTS		
Interest on Loans	250,046	286,038
Unwinding of present value discounts	-	20,296
	250,046	306,334

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

Note 4 - ASSET DISPOSALS AND FAIR VALUE ADJUSTMENTS

	2022	2021
Notes	\$	\$
INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT		
<i>Assets renewed or directly replaced</i>		
Proceeds from disposal	613,644	148,683
Less: Carrying amount of assets sold	547,859	664,695
NET GAIN (LOSS) ON DISPOSAL OR REVALUATION OF ASSETS	65,785	(516,012)

Note 5 - CURRENT ASSETS

	2022	2021
Notes	\$	\$
CASH & EQUIVALENT ASSETS		
Cash on Hand and at Bank	33,554	283,941
Deposits at Call	1,513,011	2,829,160
	1,546,565	3,113,101
TRADE & OTHER RECEIVABLES		
Rates - General & Other	1,412,215	1,525,727
Rates postponed for State Seniors	7,399	799
Debtors - general	499,928	511,281
GST Recoupment	241,329	229,910
Prepayments	16,114	17,334
Loans to community organisations	457,827	434,932
Total	2,634,812	2,719,983
Less: Allowance for Doubtful Debts	(14,051)	(14,051)
	2,620,761	2,705,932
INVENTORIES		
Stores & Materials	40,692	200,675
	40,692	200,675

Note 6 - NON-CURRENT ASSETS

	2022	2021
Notes	\$	\$
FINANCIAL ASSETS		
Receivables		
Loans to community organisations	1,351,099	1,414,199
TOTAL FINANCIAL ASSETS	1,351,099	1,414,199
OTHER NON-CURRENT ASSETS		
Capital Works-in-Progress	3,745,186	3,889,689
	3,745,186	3,889,689

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

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

		2021 \$'000				2022 \$'000			
	Fair Value Level	Fair Value	Cost	Acc' Dep'n	Carrying Amount	Fair Value	Cost	Acc' Dep'n	Carrying Amount
Land	3	20,788,793	-	-	20,788,793	20,588,447	-	-	20,588,447
Buildings	2	39,020,480	914,515	(24,166,047)	15,768,948	40,111,457	914,515	(24,707,650)	16,318,322
Structures	3	18,525,317	3,812,033	(8,767,179)	13,570,172	19,855,787	3,812,033	(9,386,646)	14,281,174
Infrastructure:		-	-	-	-	-	-	-	-
- Roads Sealed & Unsealed	3	55,303,424	2,616,723	(19,013,335)	38,906,812	56,877,569	2,616,723	(19,694,173)	39,800,119
- Footpaths	3	13,330,548	864,721	(5,509,925)	8,685,344	13,433,395	864,721	(5,908,396)	8,389,720
- Kerbs and watertable	3	18,167,556	30,296	(5,903,840)	12,294,012	18,221,004	30,296	(6,138,355)	12,112,945
Stormwater Drainage	3	14,902,059	242,472	(6,248,390)	8,896,141	14,936,327	242,472	(6,416,100)	8,762,699
CWMS		22,572,699	675,878	(11,461,014)	11,787,563	22,653,689	675,878	(11,696,967)	11,632,600
Plant and Machinery		-	5,612,450	(3,423,357)	2,189,093	-	5,820,172	(2,531,545)	3,288,627
Minor Plant		-	1,541,232	(1,045,864)	495,368	-	1,736,225	(1,163,473)	572,752
Office Equipment		-	1,794,932	(1,519,173)	275,759	-	2,014,851	(1,618,321)	396,530
Total IPP&E		202,610,876	18,105,252	(87,058,124)	133,658,004	206,677,675	18,727,886	(89,261,626)	136,143,935
Comparatives		204,229,458	15,255,027	(90,642,366)	128,842,119	202,610,876	18,105,252	(87,058,124)	133,658,004

This Note continues on the following pages.

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

Note 7 - INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT

	2021 \$	Carrying Amounts Movement During the Year \$						2022 \$
	Carrying Amount	Additions		Disposals	Dep'n	Impair't	Net Reval'n	Carrying Amount
		New / Upgrade	Renewals					
Land	20,788,793	-	-	(200,346)	-	-	-	20,588,447
Buildings	15,768,948	414,620	676,358	-	(541,604)	-	-	16,318,322
Structures	13,570,171	1,330,469	-	-	(619,468)	-	-	14,281,172
Infrastructure:	-	-	-	-	-	-	-	-
- Roads Sealed & Unsealed	38,906,812	898,086	927,923	(98,323)	(846,816)	-	12,436	39,800,118
- Footpaths	8,685,344	-	137,209	(40,761)	(444,341)	-	52,269	8,389,720
- Kerbs and watertable	12,294,012	-	121,057	(43,891)	(258,232)	-	-	12,112,946
Stormwater Drainage	8,896,142	-	34,269	-	(167,711)	-	-	8,762,700
CWMS	11,787,563	-	162,593	(33,188)	(284,368)	-	-	11,632,600
Plant and Machinery	2,189,085	-	1,667,973	(129,425)	(439,007)	-	-	3,288,626
Minor Plant	495,368	-	203,079	(1,925)	(123,769)	-	-	572,753
Office Equipment	275,761	-	232,103	-	(111,334)	-	-	396,530
Total IPP&E	133,657,999	2,643,175	4,162,564	(547,859)	(3,836,650)	-	64,705	136,143,934
<i>Comparatives</i>	<i>128,842,119</i>	<i>2,329,394</i>	<i>3,542,903</i>	<i>(664,695)</i>	<i>(3,700,440)</i>	-	<i>3,308,718</i>	<i>133,658,004</i>

This note continues on the following pages.

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

Note 7 (con't) – INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT

Valuation of Assets

General Valuation Principles

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

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

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

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

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

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

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

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

Note 7 (con't) – INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT

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

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

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

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

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

Office Furniture & Equipment	\$1,000
Other Plant & Equipment	\$1,000
Buildings - new construction/extensions	\$10,000
Park & Playground Furniture & Equipment	\$2,000
Road construction & reconstruction	\$10,000
Paving & footpaths, Kerb & Gutter	\$2,000
Drains & Culverts	\$5,000

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

Note 7 (con't) – INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT

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

Plant, Furniture & Equipment

Electronic Office Equipment	4 years
Office Furniture	10 years
Vehicles and Road-making Equip	10 years
Other Plant & Equipment	3 to 5 years
Software	10 years

Building & Other Structures

Buildings – masonry	50 to 100 years
Buildings – other construction	20 to 40 years
Park Structures – masonry	50 to 100 years
Park Structures – other construction	20 to 40 years
Playground equipment	5 to 20 years
Benches, seats, etc	5 to 25 years

Infrastructure

Road Surfaces - Sealed and Unsealed	15 to 30 years
Road Pavements - Pavements under sealed surfaces	60 to 90 years
Unsealed Roads	10 to 20 years
Bridges – Concrete	80 to 90 years
Kerbing	60 to 70 years
Footpaths	15 to 50 years
Drains	80 to 100 years
Culverts	50 to 75 years
Flood Control Structures	80 to 100 years
Reticulation Pipes - PVC	70 to 80 years
Reticulation Pipes – other	25 to 75 years
Pumps & Telemetry	15 to 25 years

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

Note 7 (con't) – INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT

Land & Land Improvements

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

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

Land improvements, including bulk earthworks with an assessed unlimited useful life, are recognised on the cost basis, originally deriving from a valuation at 30 June 2018 by Jones Lang LaSalle at fair value. Additions are recognised at cost.

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

Buildings & Other Structures

Buildings and other structures were revalued as at 30 June 2018 by Jones Lang LaSalle at written down replacement cost. Additions are recognised at cost.

It is recognised that there are a number of buildings and structures situated on land belonging to Crown that is in the care and control of council and are assets neither maintained nor operated by Council but rather, by other community groups and/or sporting bodies. Arrangements are in place via operating lease agreements for the community groups to be entirely responsible for the renewal of these assets. In addition, there are several buildings and structures situated on land belonging to Crown that are not in the care and control of Council, yet are assets considered to be non-replaceable assets and are not maintained by Council. Such assets are not included within the Council's accounts based on the following legal advice:

- Where the lease provides that the improvements vest in the lessee, it is for the lessee to depreciate those assets. However, if the improvements remain after the expiration or termination of the lease; in the case of Crown land, they become the property of the Crown and from that point depreciation is the Crown's responsibility; in the case of land owned by Council, they become Council property and depreciation is the Council's responsibility.

If the lease is silent regarding ownership of lessee improvements constructed during the term of the lease, any improvements that constitute a fixture (such as a building) become part of the land. In the case of Crown land, the improvements will be taken to be owned by the Crown and the Crown will be responsible for depreciating them.

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

Note 7 (con't) – INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT

Infrastructure

Roads, footpaths and kerbing infrastructure are recognised at depreciated current replacement cost, deriving from a valuation at 1 July 2020. Additions are recognised at cost. The revaluation was undertaken by Tonkin Consulting.

Stormwater drainage infrastructure is recognised at depreciated current replacement cost deriving from a valuation at 1 July 2016. Additions are recognised at cost. The revaluation was undertaken by Tonkin Consulting.

Community wastewater management system infrastructure is recognised at depreciated current replacement cost from a valuation at 1 July 2016. Additions are recognised at cost. The revaluation was undertaken by Tonkin Consulting.

Plant, Furniture & Equipment

These assets are recognised on the cost basis.

All other assets

These assets are recognised on the cost basis. Library books and other lending materials are capitalised in bulk, and written out when fully depreciated.

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

Note 8 - LIABILITIES

		2022		2021	
		\$		\$	
TRADE & OTHER PAYABLES	Notes	Current	Non-current	Current	Non-current
Goods & Services		1,627,355	-	1,090,457	-
Payments received in advance		744,787	-	763,648	-
Accrued expenses - employee entitlements		79,643	-	72,601	-
Accrued expenses - other		60,487	-	124,119	-
		<u>2,512,272</u>	<u>-</u>	<u>2,050,825</u>	<u>-</u>

BORROWINGS

Loans	694,728	5,944,307	1,042,354	6,227,036
	<u>694,728</u>	<u>5,944,307</u>	<u>1,042,354</u>	<u>6,227,036</u>

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

PROVISIONS

LSL Employee entitlements (including oncosts)	725,834	26,509	828,116	38,433
AL Employee entitlements (including oncosts)	483,639	-	487,252	-
Future reinstatement / restoration, etc	-	150,000	-	150,000
Other Provisions	-	125,000	-	125,000
	<u>1,209,473</u>	<u>301,509</u>	<u>1,315,368</u>	<u>313,433</u>

Movements in Provisions - 2022 year only
(current & non-current)

	<i>Future Reinstatement</i>	<i>Leave & Other Provision</i>
Opening Balance	150,000	1,478,801
Add Unwinding of present value discounts	-	11,568
Additional amounts recognised	-	125,000
(Less) Payments	23,421	216,214
Unused amounts reversed	-	-
Add (Less) Remeasurement Adjustments	23,421	(38,173)
Closing Balance	<u>150,000</u>	<u>1,360,982</u>

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

Note 9 - RESERVES

ASSET REVALUATION RESERVE	Notes	1/7/2021	Net Increments/ (Decrements)	Transfers, Impairments	30/6/2022
		\$	\$	\$	\$
Land		10,366,818	-	-	10,366,818
Structures		3,199,686	-	-	3,199,686
Infrastructure:					
- Roads		32,520,062	12,436		32,532,498
- Footpaths		8,799,929	52,269		8,852,198
- Stormwater Drainage		10,166,686	-	-	10,166,686
- Effluent		13,234,029	-	-	13,234,029
- Kerbing		22,197,802	-	-	22,197,802
TOTAL		100,485,012	64,705	-	100,549,717
Comparatives		97,176,294	3,308,718	-	100,485,012

OTHER RESERVES	1/7/2021	Transfers to Reserve	Transfers from Reserve	30/6/2022
Land Development Reserves	1,855,375	200,346	(15,665)	2,040,056
District CWMS	56,561	3,090,987	(3,098,217)	49,331
Work in Progress	68,000	-	(8,297)	59,703
Open Space	1,799	1	-	1,800
Upper Murray GOM	20,438	65	-	20,503
TOTAL OTHER RESERVES	2,002,173	3,291,399	(3,122,179)	2,171,393
Comparatives	2,136,385	3,032,711	(3,166,923)	2,002,173

PURPOSES OF RESERVES

Asset Revaluation Reserve

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

Land Development Reserve

Reserve created for the specific use of funding certain economic development projects throughout the district.

District CWMS Reserve

Reserve set up for the express purpose of managing the income and expenditure of the Council's Community Wastewater management Scheme which includes the maintenance of the scheme and upgrades as required.

Work in Progress Reserve

Reserve used to carry funds over from one year to the next for operating projects that are unfinished at year end and to be completed the following year.

Open Space Reserve

Reserve used to set aside developer contributions and to be used in the development of open space areas for use of the community.

Upper Murray Garden of Memory Cemetery Reserve

Reserve set aside by the Upper Murray Garden of Memory Cemetery Committee for future investment at the cemetery.

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

Note 10 - RECONCILIATION TO CASH FLOW STATEMENT

(a) Reconciliation of Cash

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

	Notes	2022 \$	2021 \$
Total cash & equivalent assets	5	1,546,565	3,113,101
Less: Short-term borrowings	8	-	-
Balances per Cash Flow Statement		<u>1,546,565</u>	<u>3,113,101</u>

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

Net Surplus (Deficit)	688,659	2,369,985
Non-cash items in Income Statement		
Depreciation, amortisation & impairment	3,836,650	3,560,102
Net increase (decrease) in unpaid employee benefits	(110,776)	156,879
Premiums & discounts recognised & unwound	-	20,296
Grants for capital acquisitions treated as Investing Activity	(554,140)	(2,185,058)
Net (Gain) Loss on Disposals	(65,785)	516,012
	<u>3,794,608</u>	<u>4,438,216</u>
Add (Less): Changes in Net Current Assets		
Net (increase) decrease in receivables	108,065.9	(41,017)
Net (increase) decrease in inventories	159,982.5	(152,798)
Net increase (decrease) in trade & other payables	454,404.9	(744,978)
Net increase (decrease) in other provisions	-	101,223
Net Cash provided by (or used in) operations	<u>4,517,061</u>	<u>3,600,646</u>

(c) Financing Arrangements

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

Bank Overdrafts	140,000	140,000
Corporate Credit Cards	135,000	135,000
LGFA Cash Advance Debenture facility	7,540,000	7,750,000

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

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

Note 11 - FUNCTIONS

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

	INCOME		EXPENSES		OPERATING SURPLUS (DEFICIT)		GRANTS INCLUDED IN INCOME		TOTAL ASSETS HELD (CURRENT & NON-CURRENT)	
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL				
	2022	2021	2022	2021	2022	2021				
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Administration	11,619,985	11,359,698	311,941	294,317	11,308,044	11,065,381	2,063,136	2,561,291	30,939,864	30,840,600
Public Order & Safety	154,665	151,201	323,743	305,453	(169,078)	(154,252)	-	-	292,903	291,963
Health	53,133	51,943	198,828	187,595	(145,694)	(135,652)	-	-	28,178	28,088
Housing & Community Services	4,995,317	4,883,422	6,477,831	6,111,865	(1,482,515)	(1,228,443)	490,008	608,323	13,737,718	13,693,644
Sport Recreation & Culture	598,593	585,185	4,159,810	3,924,799	(3,561,216)	(3,339,614)	363,208	758,144	26,396,636	26,311,942
Mining & Manufacture	4,636	4,532	126,901	119,732	(122,266)	(115,200)	-	-	-	-
Transport & Communication	495,353	484,257	4,640,325	4,378,167	(4,144,972)	(3,893,910)	610,804	929,862	69,038,707	68,817,218
Economic Affairs	58,557	57,245	627,068	591,641	(568,511)	(534,396)	-	-	1,012,140	1,008,892
Other Purposes	666,593	651,661	1,696,151	1,600,326	(1,029,558)	(948,665)	754,339	936,478	4,002,092	3,989,253
Protection of the Environment	9,210	9,004	24,710	23,314	(15,500)	(14,310)	69,970	86,864	-	-
TOTALS	18,656,042	18,238,148	18,587,308	17,537,209	68,734	700,939	4,351,465	5,880,962	145,448,238	144,981,600

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

Note 11 (con't) - COMPONENTS OF FUNCTIONS

The activities relating to Council functions are as follows:

Council Administration

Governance, Elected Members, Office Administration, Council Chambers, Organisation, Support Services, Accounting/Finance, Payroll, Human Resources, Information Technology, Communication, Rates Administration, Records, Occupancy, Contract Management, Customer Service, Other Support Services, Revenues, LGGC – General Purpose.

Public Order and Safety

CFS Fire Protection, Dog Control, General Inspection, Other Public Order and Safety Services.

Health

Health Inspections, Immunisations, Septic Tank Inspections, Noxious Insect Control, Other Health Services.

Housing and Community Amenities

Council Housing, Town Planning, Land Development, Cemeteries, Sanitation and Garbage, Community Wastewater Management Systems, Public Conveniences, Urban Stormwater Drainage, Pollution Control, Protection Works, Street Cleaning, Public Lighting, Other Community Development and Amenity Services.

Sport and Recreation

Libraries, Community Information, Community Centres, Halls, Ovals, Parks and Gardens, Reserves, Sporting Facilities, Contribution to Regional Sporting Bodies, Swimming Centre, Recreation Centre, Other Sport and Recreation, Cultural Services, Museums.

Mining, Manufacturing and Construction

Building Act, Development Control, Quarries, Other Mining Manufacturing and Construction.

Transport and Communication

Road Construction and Maintenance, Bridges, Footpaths, Parking, Other Transport, Kerbing and Watertable, Stormwater Drainage, Passenger Transport and Cancer Patient Bus, Traffic Control.

Economic Affairs

Offstreet Parking, Land Development, Employment, Tourism, Community Festivals, Youth Camp, Regional Development Corporation.

Other Purposes

Public Debt Transactions, Debenture Loans, Interest, Plant and Equipment, Council Depot and Overheads, Vandalism, Other Property and Services.

Protection of the Environment

Foreshore Protection, Jetty Maintenance, Flood Prevention, Natural Resource Management.

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

Note 12 - FINANCIAL INSTRUMENTS

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

Accounting Policies - Recognised Financial Instruments

Bank, Deposits at Call, Short Term Deposits

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

Terms & conditions: Deposits are returning fixed interest rates between 2.3% and 3.3% (2021: 0.25% and 0.75%). Short term deposits have an average maturity of 365 days and an average interest rates of 1.05% (2021: 365 days, 0.45%).

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

Receivables - Rates & Associated

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

Terms & conditions: Secured over the subject land, arrears attract interest of 2% (2021: 2%) Although Council is not materially exposed to any individual debtor, credit risk exposure is concentrated within the Council's boundaries in the State.

Carrying amount: approximates fair value (after deduction of any allowance).

Receivables - Fees & other charges

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

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

Carrying amount: approximates fair value (after deduction of any allowance).

Receivables - other levels of government

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

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

Carrying amount: approximates fair value.

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

Note 12 - FINANCIAL INSTRUMENTS (con't)

Receivables - Retirement Home

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

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

Carrying amount: approximates fair value (after deduction of any allowance).

Liabilities - Creditors and Accruals

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

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

Carrying amount: approximates fair value.

Liabilities - Retirement Home Contributions

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

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

Carrying amount: approximates fair value for short tenancies; may be non-materially over-stated for longer tenancies.

Liabilities - Interest Bearing Borrowings

Accounting Policy: initially recognised at fair value and subsequently at amortised cost, interest is charged as an expense using the effective interest rate

Terms & conditions: secured over future revenues, borrowings are repayable (describe basis); interest is charged at fixed (or variable - describe) rates between 3% and 7.5% (2021: 2.4% and 7.5%)

Carrying amount: approximates fair value.

Liabilities - Finance Leases

Accounting Policy: accounted for in accordance with AASB 16 as stated in note 17

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

Note 12 - FINANCIAL INSTRUMENTS (con't)

Liquidity Analysis

2022	Due < 1 year	Due > 1 year ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
	\$	\$	\$	\$	\$
<u>Financial Assets</u>					
Cash & Equivalents	1,546,565	-	-	1,546,565	1,546,565
Receivables	2,363,318	1,592,428	-	3,955,746	3,955,746
Total	3,909,883	1,592,428	-	5,502,311	5,502,311
<u>Financial Liabilities</u>					
Payables	2,372,142	-	-	2,372,142	2,372,142
Current Borrowings	694,728	-	-	694,728	694,728
Non-Current Borrowings	-	2,635,277	4,021,764	6,657,041	5,944,307
Total	3,066,870	2,635,277	4,021,764	9,723,911	9,011,177

2021	Due < 1 year	Due > 1 year; ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
	\$	\$	\$	\$	\$
<u>Financial Assets</u>					
Cash & Equivalents	3,113,101	-	-	3,113,101	3,113,101
Receivables	2,476,252	1,319,574	306,971	4,102,797	4,102,797
Total	5,589,353	1,319,574	306,971	7,215,898	7,215,898
<u>Financial Liabilities</u>					
Payables	1,854,105	-	-	1,854,105	1,854,105
Current Borrowings	1,042,354	-	-	1,042,354	1,042,354
Non-Current Borrowings	-	4,182,265	3,100,335	7,282,600	6,227,036
Total	2,896,459	4,182,265	3,100,335	10,179,059	9,123,495

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

	30 June 2022		30 June 2021	
	Weighted Average Interest Rate	Carrying Value	Weighted Average Interest Rate	Carrying Value
	%	\$	%	\$
Other Variable Rates	variable	250,000	variable	250,000
Fixed Interest Rates	2.8	5,694,307	2.4	7,019,390
		5,944,307		7,269,390

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

Note 12 - FINANCIAL INSTRUMENTS (con't)

Net Fair Value

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

Risk Exposures:

Credit Risk represents the loss that would be recognised if counter parties fail to perform as contracted. The maximum credit risk on financial assets of the Council is the carrying amount, net of any impairment. All Council investments are made with the SA Local Government Finance Authority and are guaranteed by the SA Government. Except as detailed in Notes 5 & 6 in relation to individual classes of receivables, exposure is concentrated within the Council's boundaries, and there is no material exposure to any individual debtor. Council currently has a large amount of community loans to sporting groups, as per Note 6, which carry a risk to Council's financial situation if these groups do not honour their responsibility.

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.

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

Note 13 - COMMITMENTS FOR EXPENDITURE

	2022	2021
Notes	\$	\$
Other Expenditure Commitments		
Other non-capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:		
Audit Services	72,712	90,002
Waste Management Services	1,360,000	1,347,000
Household Desludging Contract	112,750	111,750
Wastewater Reuse Scheme - Operating	-	
availability charge	2,165,480	2,149,059
volumetric charge	243,270	217,043
Cleaning Services Contract	111,204	195,435
Public Convenience Maintenance	111,555	39,537
IT Support Contract	90,480	180,960
IT Transition to Cloud Project	156,120	156,120
	<u>4,423,571</u>	<u>4,486,906</u>
These expenditures are payable:		
Not later than one year	4,368,499	4,323,714
Later than one year and not later than 5 years	55,072	163,192
Later than 5 years	<u>4,423,571</u>	<u>4,486,906</u>

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

Note 14 - FINANCIAL INDICATORS

	2022	2021	2020
Operating Surplus Ratio			
<u>Operating Surplus</u>	0.4%	3.8%	4.0%
Total Operating Income			

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

Net Financial Liabilities Ratio

<u>Net Financial Liabilities</u>	28%	20%	22%
Total Operating Income			

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

Adjustments to Ratios

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

<i>Adjusted Operating Surplus Ratio</i>	-3.9%	4.0%	4.2%
<i>Adjusted Net Financial Liabilities Ratio</i>	40%	28%	30%

Asset Renewal Funding Ratio

<u>Outlays on Existing Assets</u>	97%	89%	59%
Infrastructure & Asset Management Plan expenditure			

Net asset renewals expenditure is defined as net capital expenditure on the renewal and replacement of existing assets. The Capital renewal program in the asset management plan is updated each year when the LTFP is updated such that year 1 of the asset management plan is the budgeted capital expenditure. Accordingly depreciation has not been used as the denominator, the capital renewals per the 2021—22 budgeted Uniform presentation of finances has been used.

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

Note 15 - UNIFORM PRESENTATION OF FINANCES

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

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

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

	2022		2021
	\$		\$
Income	18,656,042		18,238,148
Expenses	<u>(18,587,308)</u>		<u>(17,537,209)</u>
Operating Surplus / (Deficit)	68,734		700,939
Net Outlays on Existing Assets			
Capital Expenditure on renewal and replacement of Existing Assets	(4,018,057)		(3,575,569)
Add back Depreciation, Amortisation and Impairment	3,836,650		3,560,102
Proceeds from Sale of Replaced Assets	<u>613,644</u>		<u>148,683</u>
	432,237		133,216
Net Outlays on New and Upgraded Assets			
Capital Expenditure on New and Upgraded Assets <i>(including investment property & real estate developments)</i>	(2,643,175)		(3,008,399)
Amounts received specifically for New and Upgraded Assets	554,140		2,185,058
Proceeds from Sale of Surplus Assets <i>(including investment property and real estate developments)</i>	<u>-</u>		<u>-</u>
	(2,089,035)		(823,340)
Net Lending / (Borrowing) for Financial Year	<u>(1,588,064)</u>		<u>10,815</u>

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

Note 16 - OPERATING LEASES

The following are amounts recognised on profit or loss:	2022	
Depreciation expense right of use asset	-	
Interest expense on lease liabilities	-	
Expenses relating to short term leases	-	
Expenses relating to leases of low value assets	13,557	Printer leases
Variable lease payments	-	
Total amount recognised in profit and loss	<u>13,557</u>	

Council as a Lessor

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

Investment Property:

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

These leases have terms of between five and 20 years. All leases include a clause to enable upward revision of the rental charge on an annual basis according to prevailing market conditions. The lessee is also required to provide a residual value guarantee on the properties. Rental income recognised by Council during the year is \$16,849 (2021: 2022).

Future minimum rentals receivable under non-cancellable operating leases as at 30 June 2022 are as follows:

	2022	2021
	\$	\$
Not later than one year	37,208	26,743
Later than one year and not later than 5 years	28,587	9,016
Later than 5 years	5,494	266
	<u>71,289</u>	<u>36,025</u>

Berri Barmera Council
Notes to and forming part of the Financial Statements
for the year ended 30 June 2022
Note 17 – SUPERANNUATION

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

Accumulation only Members

Accumulation only members receive both employer and employee contributions on a progressive basis. Employer contributions are based on a fixed percentage of ordinary time earnings in accordance with superannuation guarantee legislation (9.5% in 2020-21; 10.0% 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 2022. 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.

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

Note 18 - INTERESTS IN OTHER ENTITIES

Joint Operations

Council is party to an agreement between the Minister for Education, Training and Skills and Council to provide a "dynamic library and information service responsive to library clients in meeting their educational, cultural and lifelong learning needs"

Primary Client Groups are:

Staff and students of the Glossop High School Senior Campus

Community of the Berri Barmera Council

Each party is responsible for its own costs however shared facilities are split between the parties on a 50/50 percentage basis. This joint venture will cease on 31 December 2024.

Wastewater Re-Use Scheme

A joint venture has been entered into between Council and Trility Ltd to build, operate and maintain a Wastewater Re-use Scheme as a solution to the treatment and reuse of septic tank effluent from townships of Berri, Barmera, Glossop, Monash, Cobdogla and Loveday and winery wastewater from Accolade Wines at Glossop.

Operating Expenditure payable in 2021/2022 was:

Availability Charge - Annual Charge \$2,187,050

Volumetric Charge - Average annual charge \$183,275

Regional Subsidiary

Council is a member of the Murraylands and Riverlands Local Government Association (MRLGA) which was established pursuant to Section 43 of the Local Government Act, 1999.

Contribution paid to the Association was (ex GST)

2021 - \$21,527 2022 - \$21,630

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

Note 19 - CONTINGENT ASSETS AND CONTINGENT LIABILITIES

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

1. LAND UNDER ROADS

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

At reporting date, Council controlled 490 km of road reserves of average width 25 metres.

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

Note 20 - RELATED PARTY DISCLOSURES

KEY MANAGEMENT PERSONNEL

The Key Management Personnel of the Council include the Mayor, Councillors, CEO and certain prescribed officers under section 112 of the Local Government Act 1999. In all, 20 persons were paid the following total compensation:

	2022	2021
	\$	\$
Salaries, allowances & other short term benefits	1,430,923	1,259,076
TOTAL	1,430,923	1,259,076

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

	2022	2021
	\$	\$
Contributions for fringe benefits tax purposes	43,847	40,331
TOTAL	43,847	40,331

PARTIES RELATED TO KEY MANAGEMENT PERSONNEL

One elected member is a member of the Barmera District War Memorial Community Centre Inc. (Barmera Central). In accordance with the Local Government Act 1999, this person declares a conflict of interest and leaves the meeting environs when any matter affecting their organisation is discussed or voted upon.

Council made payment to Barmera Central an annual contribution towards tourism and improvements for the Barmera District of \$54,973 in 2021/2022.

Some key management personnel or their close family members are affiliated with various service clubs, emergency service organisation or benevolent organisations of the region. From time to time Council will assist such organisations by way of community grant, rate rebate in accordance with the Local Government Act 1999 or in kind assistance. During 2021/2022 financial assistance of this manner did not exceed \$1,500

Other key management personnel or close family members are affiliated with various sporting clubs of the district. These sporting clubs regularly hire council facilities and pay Council hire fees in accordance with Fees and Charges adopted by Council.

Key management personnel or close family members (including related parties) lodged no planning and building applications during the year. In accordance with the Local Government Act 1999 if any person applied for a development application the person needs to declare conflict of interest and took no part in the assessment or approval processes for this application. No fees were received during 2021-22 since there were no applications (all of which are payable on lodgement).

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

Note 21 - EVENTS AFTER THE STATEMENT OF FINANCIAL POSITION DATE

The circumstances in which this Note is required would be very limited but include those set out in relation to non-current assets held for sale "Disclosures". It has been included more as a reminder that, if appropriate, disclosure MUST be made. The date of authorisation for issue is the date that Council's certificate was executed - see "Council Certificate" on page 3. See also AASB110 for further information.

1. Flooding

Berri Barmera Council was affected by the recent floods at the end of 2022 and start of 2023 and will be eligible for receiving government funding. At the present time it is uncertain what amount we will receive and therefore it is not disclosed. Since some of the infrastructure is still under water we will be undertaking insurance claims to estimate the total amount of damage due to the floods. Council is of the opinion that it is not possible to attribute a value sufficiently reliably for these assets at this point of time and will make the amount available as soon as the proper processes has been completed.

Apart from this process still being underway, we have received \$2,554,953.42 from the Department of Environment and Water for direct costs associated with the floods to off set expenses already paid by Council.

Berri Barmera Council
Annual Financial Statements
for the year ended 30 June 2022
CERTIFICATION OF AUDITOR INDEPENDENCE

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of Berri Barmera SA Council for the year ended 30 June 2022, the Council's Auditor, Bentleys, has maintained its independence in accordance with the requirements of the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011* made under that Act.

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


.....
Dylan Strong
CHIEF EXECUTIVE OFFICER


.....
Tim Muhlhausler
PRESIDING MEMBER AUDIT COMMITTEE

Date: 21/3/2023



Where you want to be.



March 2023

Berri Barmera Council

Final Report of Audit Findings

David Papa, Partner
Level 5, 63 Pirie St, Adelaide SA 5000
Telephone +61 8 8372 7900
dpapa@adel.bentleys.com.au | [bentleys.com.au](https://www.bentleys.com.au)

 **Advisors**

 **Accountants**

 **Auditors**

Executive summary

We are providing our final report on the audit of Berri Barmera Council for the year ending 30 June 2022.

Dear Mayor Winnall

We have conducted our year end audit of Berri Barmera Council for the year ending 30 June 2022 and report to management and those charged with governance the following matters for information purposes and for consideration of implementation or corrective action:

- At the conclusion of our testing, using the information obtained we determined if there were any material matters or concerns that would impact the decision-making ability of the users of the financial report.
- The following matters are reported to management:
 - Financial Statement Matters:
 - Late submission of financial statements
 - Preparation of Financial Statements
 - Unsecured community loans
 - High level of accrued annual leave
 - Internal Control Matters:
 - Impacts of changes in key management personnel
 - Bank accounts user access
- We intend to issue an unmodified audit opinion over the financial report of Berri Barmera Council.

We would like to take this opportunity to thank management and staff for the assistance provided to us during the course of our audit.

Sincerely,



David Papa

Partner,
+61 8 8372 7900
dpapa@adel.bentleys.com.au

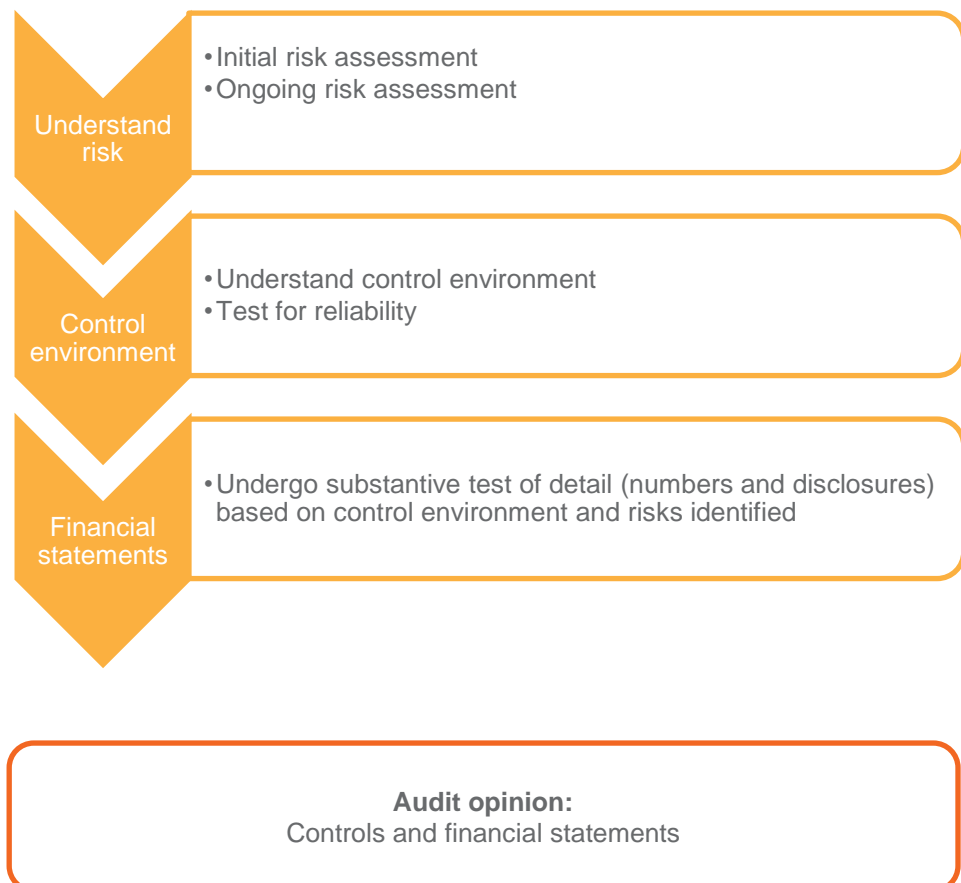


Audit approach

Helping businesses achieve their goals and aspirations.

Bentleys SA's audit approach is based on organisational and financial risk. We develop an understanding of risks for your organisation that relate to the financial statements based on our understanding of your people, your organisation and your sector. This understanding helps us build an audit program that is tailored to you each year and enables us to form an opinion on your financial statements through a target "risk based" approach. The benefits of this approach are:

- Audit efficiency
- Increased organisational assurance
- A review of your control environment
- Timely and effective audits



Identified audit risks

We have identified financial statement risk relating to this year's audit.

As your auditor, our requirement to identify risk commences at the planning phase of our audit and continues throughout the audit process until complete and the audit report is signed. Below we have detailed identified risks relating to the financial statements.

Risks identified at planning

Area

Full Cost Attribution Policy

Risk

Operating costs are incorrectly allocated to capital, thereby reducing operating expense and increasing operating surplus.

Audit Approach

We have discussed the allocation of indirect overheads with management and reviewed the positions that are being allocated to capital projects.

Outcome

Satisfied. We believe the allocation of indirect overheads is now reasonable and in line with the accounting standards.

Area

Financial Sustainability

Requirement

It is important that the Council regularly performs a critical review of assumptions and core data forming the LTFP to test the reliance of the 10-year plan.

Audit Approach

We have reviewed Council's LTFP and the assumptions used.

Outcome

We believe some of the assumptions, such as indexation and future wage increases, are not reflective of the currently economic environment and therefore should be reconsidered. This may impact Council's future rating and/or borrowing requirements.



Identified audit risks

Area

Asset revaluations

Risk

The revaluation assessment and timing process for the Buildings and Structures and Stormwater may be incorrect.

Audit Approach

No material revaluations were performed this year.

Outcome

As no revaluations were performed, this risk has been mitigated.

However, Stormwater Drainage and CWMS assets have not been revalued for more than 5 years. We do not believe that any misstatement of these asset classes is likely to be considered material, and therefore this has not impacted our audit opinion.

The council scheduled the revaluations to be performed in the 2023 financial year.

Area

Capital WIP

Risk

Accounting treatment of items in the Capital WIP account. An inappropriate rate for overhead costs may be used.

Audit Approach

We have performed test of controls around project costing and attribution of overheads and found these to be operating effectively. We have also tested a sample of capital WIP items to ensure the projects are incomplete and are not operationally ready for use.

Outcome

Satisfactory.



Identified audit risks

Area

Grant revenue

Risk

Classification and accuracy of grants revenue in accordance with the accounting standards.

Audit Approach

We have reviewed selected grant agreements and based on the AASB 15 and AASB 1058 we made an assessment if grant had been accurately classified as revenue in advance.

Outcome

Satisfactory.



Financial statement matters for the year

We bring the following financial statement matters to your attention in relation to your financial statements.

Issue

Late submission of financial statements

Observation

The financial statements were not submitted to the Minister for Local Government before 30 November 2022.

Requirement

Under section 127(4) of the *Local Government Act 1999* (the Act) and Regulation 16 of the *Local Government (Financial Management) Regulations 2011*, the council must, on or before 30 November each year, submit a copy of its audited financial statements to the presiding officer of the South Australian Local Government Grants Commission (the Commission).

Significance

We are required to report the breach to the Minister under section 129(6) of the Act.

Recommendation

Ensure that Financial Statements are prepared, audited, and submitted to the Commission on a timely manner each year.

Management response

We employed the services of Rex Mooney on the 31/10/2022 to complete the financial report, however found issues in the Wages and Asset areas due to General Ledger coding which resulted in delays beyond the legislated deadline.



Financial statement matters for the year

Issue

Preparation of Financial Statements

Observation

Numerous cosmetic and classification issues were noted while reviewing the draft Financial Statements. We received eight versions of the financial statements, and some of those issues were not corrected. These issues include the following:

- the cash flows for user charges of \$607k does not align with the user charges income in the statement of comprehensive income of \$219k
- after review of the reports provided to verify the split for new and renewed assets, we noted variances of approximately \$200k. Management advised this is due to the use of an outdated spreadsheet
- the additions for the Source of Grants in Note 2 does not agree by \$211k
- employee costs in Note 3 did not reconcile to the general ledger by the superannuation and work cover amounts – this was subsequently rectified by management

Requirement

It is required that the financial statements are reviewed before being provided to the auditors to avoid delays in audit completion.

Significance

As the above matters were materially within our tolerance, they did not have an impact on our audit opinion.

Recommendation

Financial Statements be reviewed before being provided to the auditors.

Management response

User charges is correct at \$219k, however the difference of \$386k was an adjustment the same as the previous year for incorrect General Ledger Coding.

We cannot seem to fix the issue with Note 2 as this changes other data in the financial report.



Financial statement matters for the year

Issue

Unsecured community loans - Barmera Monash Football Club

Observation

Our analysis of the recoverability of the loan identified that there have been no payments of the loan until recent months. As a result, we investigated the loan further and the Clubs capacity to repay and identified the following:

- We noted there is a loan agreement with the Club, but it does not hold a charge over assets or include any securities, and
- The Club appears to have the capacity to repayment loan based on its 2022 audited financial statements.

As a result, Council has now included credit risk disclosure in the notes to the accounts.

Risk

Repayments on the loan cease and the loan is deemed unrecoverable.

Significance

We acknowledge that the Club have over \$500k in retained earnings and appear to be making surpluses, indicating the loan should be recoverable. However, if the Club defaults on its loan, there is no recourse for the Council to recover the cash.

Recommendation

Securities over assets should be included in community loans where possible.

Management response

All community loans should have some form of guarantor included in the funding agreement going forward.



Financial statement matters for the year

Issue

High level of annual leave accrued

Observation

There are 12 employees who have accrued over 200 hours of annual leave (6 weeks).

Requirement

There are several implications of excessive leave balances, including:

- Higher employee costs in the future due to salary increases
 - Work, health and safety implications
 - Disruptions to service delivery when employees eventually take lengthy periods of leave; and
 - Employee fraud remaining undetected
-

Significance

There is a risk council may be obligated to repay all the employee obligations at once.

There is a risk of a lack of personnel if all the employees take leave simultaneously.

Recommendation

Employees should be encouraged to use their entitlements to allow them to stay refreshed and allow for some rotation of duties. Monitoring of high leave balances should take place on a regular basis.

Management response

We are currently working on staff taking leave and will address this issue within 12 months. The main reason being Covid-19 made it difficult for staff to take proper annual leave.



Internal control matters

We bring the following internal control matters identified in this year's audit to your attention for consideration.

Issue

Impacts of changes in key management personnel

Observation

We noted that as of December 2021, the internal control environment was reduced to one detective control due to the departure of key management personnel.

All general ledger reconciliations were reviewed by the Manager of Corporate Services.

We also noted that FBT calculations and lodgement were prepared by the Manager of Corporate Services and not reviewed by the CEO.

Requirement

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

Significance

The reliance on one key control results in a single point of failure. Whilst our testing indicated this control was sufficient, maintaining a single detective control increases the risk of incorrect transacting and errors being undetected.

Recommendation

Council should review key transaction areas and control points and ensure there are more than one control in place for each key business area. Ideally a combination of preventative and detective controls should be in place as a minimum to increase the probability of timely and integral data being reported.

Management response

There are now advertisements out for a Finance Manager position as an addition to the team. This staff member will be used to increase the internal control environment.



Internal control matters

Issue

Bank accounts user access

Observation

We reviewed the online banking user access and noted two terminated employees that were still listed as active users.

Risk

Inappropriate access to Council's bank accounts.

Significance

As there are mitigating controls, this was not considered material and therefore will not impact our audit opinion.

Result

Access for these terminated employees was subsequently suspended.

Management response

These staff members were not listed as 'Active'; however they were not removed by the bank. The matter was communicated to the LGFA, however were not removed in a timely manner.



Status of prior points raised

Below we list the matters identified throughout our audit, details of those matters and whether or not we believe the issue requires attention, or the matter is satisfactory, after consideration of qualitative and quantitative aspects of that business area.

Area

Daily Takings

Observation

We noted that an independent person is not performing a review of daily takings.

Recommendation

Cash floats and petty cash reconciliations are reviewed by an independent staff member on a daily basis.

Status

This was still not independently reviewed as at year end.

Outcome

Pending



Matters for those charged with governance

Fraud

Whilst fraud is not the primary consideration when conducting an external audit, we have not identified any fraud as a result of our audit.

We believe it is important for management to continually consider and assess the control environment of the entity to identify areas where fraud can occur and ensure that those opportunities are removed and or monitored to reduce the risk and impact of fraud.

Legal compliance

Apart from the late submission of the audited financial report with the Commissions, we have not become aware of any non-compliance with applicable laws and regulations.

Financial reporting and accounting policies

We believe the accounting policies elected for the Council are reasonable and their application provides sufficient information for use of the decision makers.

Going concern

As part of our assessment we considered the appropriateness of the going concern assumption concluded by the Council and management. Our procedures indicate that this assumption is fair and that the going concern convention is appropriate.

Cooperation with management

The management team has been helpful and cooperative throughout the conduct of this year's audit.



Where you want to be

Address a critical business issue. Gain efficiency. Achieve strategic growth. Propel your organisation's success.

Contact Bentleys.

Bentleys is a network of independent advisory and accounting firms located throughout Australia, New Zealand and Asia. All members of the Bentleys Network are affiliated only, are separate legal entities and not in partnership. Limited liability by a scheme approved under Professional Standards Legislation. Bentleys is a member of Allinial Global – an association of independent accounting and consulting firms.



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➤ Advisors

➤ Accountants

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INDEPENDENT ASSURANCE REPORT ON INTERNAL CONTROLS OF BERRI BARMERA COUNCIL

Opinion

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

In our opinion, the Council has 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 legislative provisions for the period 1 July 2021 to 30 June 2022.

Limitation on Use

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

Limitations of Controls

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

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

Independence

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

The Council's Responsibility for the Internal Controls

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

Our Responsibility

Our responsibility is to express an opinion on the Council's compliance with *Section 125 of the Local Government Act 1999* in relation only to the Internal Controls established by the Council to ensure that financial transactions relating to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities, based on our procedures. Our engagement has been conducted in accordance with applicable Australian Standards on Assurance Engagements *ASAE 3000 Assurance Engagements Other than Audits or Reviews of Historical Financial Information* and *ASAE 3150 Assurance Engagement on Controls*, issued by the Australian Auditing and Assurance Standards Board, in order to state whether, in all material respects, the *Council* has complied with *Section 125 of the Local Government Act 1999* in relation only to the Internal Controls specified above for the period 1 July 2021 to 30 June 2022. ASAE 3000 also requires us to comply with the relevant ethical requirements of the Australian professional accounting bodies.

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

BENTLEYS SA AUDIT PARTNERSHIP



DAVID PAPA
PARTNER

Dated at Adelaide this 31st day of March 2023

Bentleys SA Audit Partnership

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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF BERRI BARMERA COUNCIL

Opinion

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

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

Basis for Opinion

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

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

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

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

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

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

Auditor's Responsibilities for the Audit of the Financial Report

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

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

BENTLEYS SA AUDIT PARTNERSHIP



DAVID PAPA
PARTNER

Dated at Adelaide this 31st day of March 2023

Bentleys SA Audit Partnership

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Certification of Auditor Independence

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

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

Bentleys SA Audit Partnership

David Papa
Partner

Dated at Adelaide this 15th day of March 2023

17 March 2023

Bentleys SA Audit Partnership
Level 5, 63 Pirie Street
Adelaide SA 5000

Dear Mr Papa

RE: AUDIT FOR THE BERRI BARMERA COUNCIL FOR THE YEAR ENDED 30 JUNE 2022

This representation letter is provided in connection with your audit of the financial statements of **Berri Barmera Council** for the year ended 30 June 2022 for the purpose of forming an opinion whether, in all material respects, the financial statements are presented fairly in accordance with the Local Government Act 1999, Local Government (Financial Management) Regulations 1999 and Australian Accounting Standards so as to present a view which is consistent with your understanding of Berri Barmera Council's financial position, the results of its operations and its cash flows.

Council acknowledges our responsibility for the preparation of the financial statements including adequate disclosure. Council also acknowledges our responsibility for the implementation and operation of accounting and internal control systems that are designed to prevent and detect fraud and error.

Council confirms, to the best of our knowledge and belief, the following representations:

- Council have implemented and maintained sufficient internal controls and processes within the Council and ensure all elected controls regarded as 'core' have complied with.
- There have been no irregularities involving management or employees who have a significant role in the accounting and internal control systems or that could have a material effect on the financial statements;
- Council have disclosed to you all significant facts relating to any frauds or suspected frauds known to us that may have affected the entity;
- Council have disclosed to you the results of our assessment of the risk that the financial report may be materially misstated as a result of fraud;
- Council have made available to you all books of account and supporting documentation and all minutes of meetings. Where minutes have not been prepared for recent meetings, a summary of decisions taken at those meetings has been made available to you;
- Council confirms the completeness of the information provided regarding the identification of related parties, and balances and transactions with related parties;
- The financial statements are free of material misstatements, including omissions;

- Council believes the effects of those uncorrected financial report misstatements noted by you or your staff during the audit are immaterial, both individually and in aggregate to the financial report taken as a whole;
- Council has complied with all aspects of contractual agreements that could have a material effect on the financial statements in the event of non-compliance;
- Council have disclosed to you all known incidences of possible or actual non-compliance with laws and regulations whose effects should be considered when preparing the financial report;
- The following have been properly recorded and, when appropriate, adequately disclosed in the financial statements:
 - The identity of, and balances and transactions with, related parties;
 - Losses arising from sale and purchase commitments;
 - Agreements and options to buy back assets previously sold,
 - Assets pledged as collateral.
- Council has no plans or intentions that may materially alter the carrying value or classification of assets and liabilities reflected in the financial statements;
- The Council has satisfactory title to all assets and there are no liens or encumbrances on the company's assets, except for those that are disclosed in notes to the financial statements;
- Council have recorded or disclosed, as appropriate, all liabilities, both actual and contingent;
- There have been no events subsequent to period end which require adjustment of or disclosure in the financial statements or Notes thereto;
- All claims that have been received in connection with litigation do not require adjustment of or disclosure in the financial statements of Notes thereto;
- There are no formal or informal set-off arrangements with any of our cash and investment accounts. Council has no other line of credit arrangements,
- There are reasonable grounds to believe that the Council will be able to pay its debts as and when they become due and payable.



CEO

21/3/2023
Date

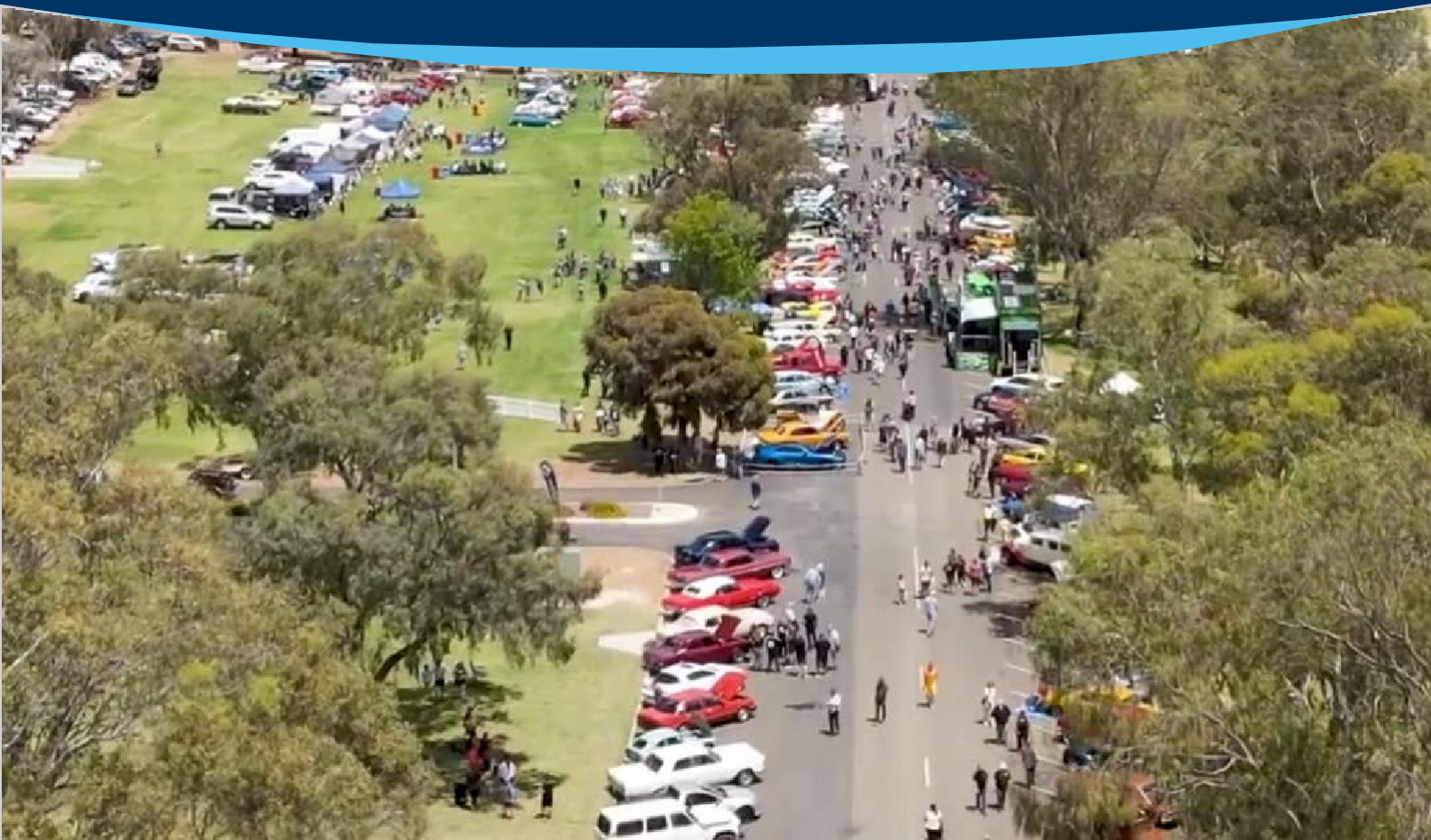


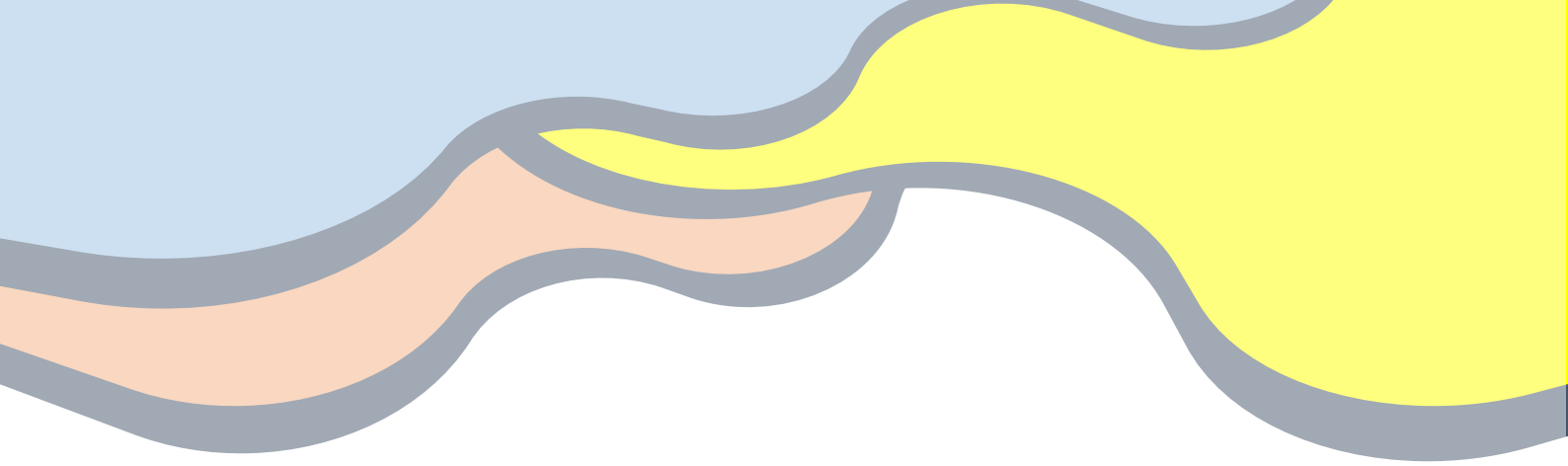
Manager Corporate Services

21/03/2023
Date



REGIONAL SUBSIDIARY REPORT





21/22

MURRAYLANDS & RIVERLAND LOCAL GOVERNMENT ASSOCIATION

ANNUAL REPORT

Murraylands and Riverland Local Government Association



Constituent Councils



Regional Partners



Government of South Australia
Department of Primary Industries
and Regions



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ABOUT THE REGION

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

PRESIDENT'S REPORT



Mayor Peter Hunt

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

MRLGA Board and Committees

Board Members

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

Deputy Delegates (Proxy Members)

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

South Australian Regional Organisation of Councils (SAROC) Representatives

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

CEO Network

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

Regional Transport and Asset Committee

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

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

Regional Public Health and Wellbeing Committee

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

Water Paper Working Group

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

Local Government Regional Planning Committee Representatives

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

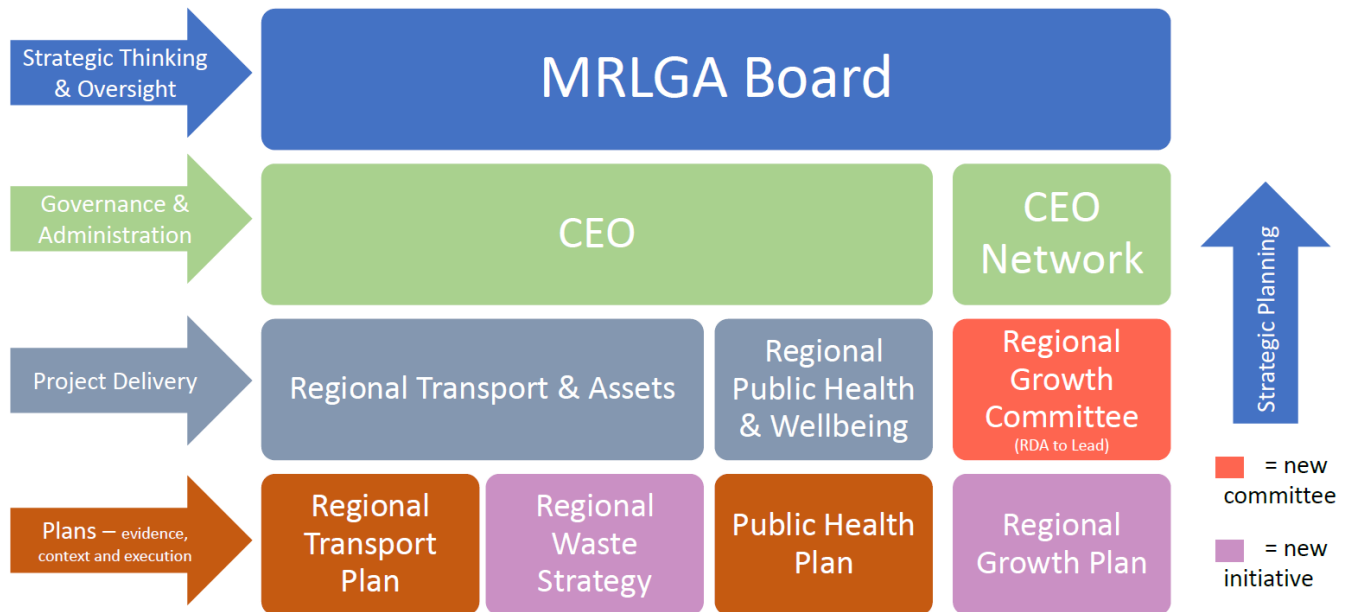
Zone Emergency Management

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

Murraylands Riverland Plan, Steering Committee Representatives

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

MRLGA Structure



MRLGA Activity

MRLGA Board:

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

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

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

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

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

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

SA Regional Organisation of Councils

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

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

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

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

CEO Network

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

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

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

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

Regional Transport and Assets (RTA) Committee

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

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

Key activities of the committee included:

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

Regional Public Health and Wellbeing Committee

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

Meetings of the Committee were held on:

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

Key activities of the committee included:

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

Water Position Working Group

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

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

The paper intends to :

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

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

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

Regional LGA's, Chief Executive Officers

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

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

Functions of the Management Group include:

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

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

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

Future Drought Fund

Murraylands and Riverland Plan, Steering Committee

Partnership with RDA(MR) and Landscape Board MR

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

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

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

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

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

Government Engagement and Advocacy

The following engagement has occurred with Government

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

External Service Agreements

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

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

2021 / 2022 Audit

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

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

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INDEPENDENT AUDITOR'S REPORT

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

Opinion

We have audited the accompanying financial report of the Murraylands and Riverland Local Government Association (the Authority), which comprises the statement of financial position as at 30 June 2022, statement of comprehensive income, statement of changes in equity, the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information, and the Certification of the Financial Statements.

In our opinion, the financial report presents fairly, in all material aspects, the financial position of the Authority as at 30 June 2022, and its financial performance and its cash flows for the year then ended in accordance with the *Local Government Act 1999* and the *Local Government (Financial Management) Regulation 2011* and the Australian Accounting Standards.

Basis for Opinion

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

Responsibility for the Financial Report

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

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

Auditor's Responsibilities for the Audit of the Financial Report

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

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

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

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

DEAN NEWBERY



Samantha Creten
Partner

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

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Certification of Auditor's Independence

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

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



Samantha Creten

Partner

DEAN NEWBERY

Dated this 9th day of November 2022

Murraylands and Riverland Local Government Association

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

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

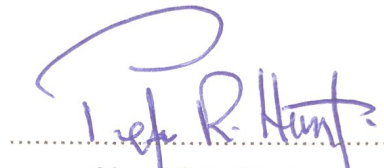
CERTIFICATION OF FINANCIAL STATEMENTS

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

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



.....
Carron McLeod
CHIEF EXECUTIVE OFFICER



.....
Mayor Peter Hunt
CHAIRPERSON

Date: 9 November 2022

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

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

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

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

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

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

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

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

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

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

Murraylands and Riverland Local Government Association

Statement of Cash Flows

for the year ended 30 June 2022

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

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

Murraylands and Riverland Local Government Association

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 1 - Significant Accounting Policies

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

1 Basis of Preparation

1.1 Compliance with Australian Accounting Standards

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

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

1.2 Historical Cost Convention

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

1.3 Critical Accounting Estimates

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

1.4 Rounding

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

2 The Local Government Reporting Entity

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

The Constituent Councils are:

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

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

3 Income recognition

3.1 Revenue

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

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

Murraylands and Riverland Local Government Association

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 1 - Significant Accounting Policies

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

4 Cash, Cash Equivalents and Other Financial Instruments

4.1 Cash, Cash Equivalent Assets

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

4.2 Other Financial Instruments

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

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

5 Payables

5.1 Goods & Services

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

5.2 Payments Received in Advance & Deposits

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

6 GST Implications

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

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

7 New and amended standards and interpretations

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

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

Note 2 - INCOME

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

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

Note 3 - EXPENSE

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

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

Note 4 - CURRENT ASSETS

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

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

Note 5 - LIABILITIES

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

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

Note 6 - RECONCILIATION TO CASH FLOW STATEMENT

(a) Reconciliation of Cash

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

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

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

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

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

Note 7 - FINANCIAL INSTRUMENTS

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

Accounting Policies - Recognised Financial Instruments

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

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

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

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

**Receivables - Trade and other
debtors**

Accounting Policy: Carried at nominal value

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

Carrying amount: approximates fair value .

Liabilities - Creditors and Accruals

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

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

Carrying amount: approximates fair value.

Murraylands and Riverland Local Government Association

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 7 - FINANCIAL INSTRUMENTS (con't)

Liquidity Analysis

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

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

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

Note 7 - FINANCIAL INSTRUMENTS (con't)

Net Fair Value

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

Risk Exposures:

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

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

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

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

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

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

Note 8 - RELATED PARTY DISCLOSURES

KEY MANAGEMENT PERSONNEL

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

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

PARTIES RELATED TO KEY MANAGEMENT PERSONNEL

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

OTHER RELATED PARTIES

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

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

Description of Services provided to all Related Parties above:

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

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INDEPENDENT AUDITOR'S REPORT

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

Opinion

We have audited the accompanying financial report of the Murraylands and Riverland Local Government Association (the Authority), which comprises the statement of financial position as at 30 June 2022, statement of comprehensive income, statement of changes in equity, the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information, and the Certification of the Financial Statements.

In our opinion, the financial report presents fairly, in all material aspects, the financial position of the Authority as at 30 June 2022, and its financial performance and its cash flows for the year then ended in accordance with the *Local Government Act 1999* and the *Local Government (Financial Management) Regulation 2011* and the Australian Accounting Standards.

Basis for Opinion

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

Responsibility for the Financial Report

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

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

Auditor's Responsibilities for the Audit of the Financial Report

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

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

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

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

DEAN NEWBERY



Samantha Creten
Partner

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

Murraylands and Riverland Local Government Association

Annual Financial Statements


for the year ended 30 June 2022

CERTIFICATION OF AUDITOR INDEPENDENCE

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of Murraylands and Riverland Local government Association for the year ended 30 June 2022, the Association's Auditor, Dean Newbery & Partners, has maintained its independence in accordance with the requirements of the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011* made under that Act.


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


.....
Dylan Strong
CHIEF EXECUTIVE OFFICER
Berri Barrmera Council


.....
David Beaton
CHIEF EXECUTIVE OFFICER
District Council Loxton Waikerie


.....
Ben Scales
CHIEF EXECUTIVE OFFICER
Mid Murray Council



.....
Michael Sedgman
CHIEF EXECUTIVE OFFICER
Rural City of Murray Bridge


.....
Carron McLeod
CHIEF EXECUTIVE OFFICER
Murraylands and Riverland Local Government Association


.....
Bridget Mather
CHIEF EXECUTIVE OFFICER
Coorong District Council


.....
Martin Borgas
CHIEF EXECUTIVE OFFICER
District Council Karoonda East Murray


.....
Tony Siviour
CHIEF EXECUTIVE OFFICER
Renmark Paringa Council


.....
Matthew Sherman
CHIEF EXECUTIVE OFFICER
Southern Mallee District Council


.....
Mayor Peter Hunt
CHAIRPERSON
Murraylands and Riverland Local Government Association

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Certification of Auditor's Independence

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

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



Samantha Creten

Partner

DEAN NEWBERY

Dated this 9th day of November 2022



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



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