

GAWLER RIVER FLOODPLAIN MANAGEMENT AUTHORITY

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Dear Member,

NOTICE OF MEETING

Notice is hereby given pursuant to Clause 6 of the Charter that a meeting for the GRFMA Audit and Risk Committee has been called for:

Date: Monday, 10 August 2026

Time: 11:00am

Place: Dean Newbery - 214 Melbourne Street, North Adelaide
(Parking – limited 2-3 at the premises otherwise on Melbourne Street or New Street)



David E Hitchcock
EXECUTIVE OFFICER



The Barossa Council

Gawler



AGENDA

GAWLER RIVER FLOODPLAIN MANAGEMENT AUTHORITY AUDIT AND RISK COMMITTEE MEETING

**11:00am Tuesday 10 August 2026
Dean Newbery - 214 Melbourne Street, North Adelaide**

- 1. Present**
Welcome to Mr Philip Kuhn, City of Playford, GRFMA Audit and Risk Committee member.
- 2. Apologies**
- 3. Minutes of the Previous Meeting.....Page 3**

Confirmation of the Minutes of the previous GRFMA Audit and Risk Committee meeting held on Wednesday 8 April 2026
- 4. Business Arising from the Minutes**
 - 4.1 Actions on Previous Resolutions.....Page 7**
- 5. General Business**
 - 5.1 GRFMA 2025/2026 Financial Statements.....Page 8**
Mr Danny Phillips Audit Manager, CA, DeanNewbery,
will be attending the meeting to talk to the Audit Completion Report.
 - 5.2 GRFMA 2025/2026 Annual Report.....Page 40**
 - 5.3 Policy Review Page 54**
 - 5.4 GRFMA Insurance Completion Report Page 161**
 - 5.5 Information Asset Management Annual Maintenance Program 2025/26.....Page 166**
 - 5.6 GRFMA 2026/27 – 2035/36 Long Term Financial Plan and.....Page 177**
Asset Management Plan
- 6. Confidential**

Nil
- 7. Next Meeting**
- 8. Closure**

Agenda Item: **3**
Committee: **GRFMA Audit and Risk Committee**
Meeting Date: **10 August 2026**
Title: **Minutes of the Previous Meeting**

Recommendation:

That the minutes of the GRFMA Audit and Risk Committee meeting held on 8 April 2026, as per copies supplied to members, be adopted as a true and correct record of that meeting.

The minutes were circulated to members and are attached to this report.

MINUTES

GAWLER RIVER FLOODPLAIN MANAGEMENT AUTHORITY AUDIT AND RISK COMMITTEE MEETING

Wednesday 8 April 2026

11:17am

Online Meeting – MS Teams

1. Present

- Mr Peter Brass, Independent Member, Chairman
- Cr Malcolm Herrmann, Adelaide Hills Council
- Mr David Hitchcock, Executive Officer

2. Apologies

- Mr Greg Pattinson, City of Playford

3. Minutes of the Previous Meeting

GAC26/06 Minutes of the Previous Meeting

Moved: Cr M Herrmann

Seconded: Mr P Brass

That the minutes of the previous GRFMA Audit and Risk Committee meeting held on 2 February 2026, as per copies supplied to Members, be adopted as a true and correct record of the meeting.

CARRIED UNANIMOUSLY

4. Business arising from the Minutes

4.1 Actions on Previous Resolutions

The GRFMA Executive Officer gave a verbal update on LGA Asset Mutual Fund's consideration of insuring the Bruce Eastick North Para Flood Mitigation Dam. Discussions are ongoing, and LGAAMF expects insurers will want the Dam Safety Review and other operational and maintenance plans completed before further evaluation.

GAC26/07 Dam Safety Review

Moved: Cr M Herrmann

Seconded: Mr P Brass

The GRFMA Audit and Risk Committee recommends that the GRFMA Board should promptly begin the process of inviting selected tenders to carry out a Dam Safety Review, as recommended in the Intermediate Surveillance Inspection of the Bruce Eastick North Para Flood Mitigation Dam 2025 Report (GHD).

CARRIED UNANIMOUSLY

*Members observed that beginning the tender process now will schedule the work for July 2026, instead of delaying the start. *

Other processes that could be similarly initiated are:

- Develop a Dam Safety Management Plan (DSMP) for the Dam. P2a Consultant.
- Undertake a comprehensive update to the Dam Safety Emergency Plan (DSEP) in consideration of the recommendations made in the 2025 Intermediate Surveillance Report. P2a Consultant.
- Undertake a comprehensive update the to the Operations Maintenance Manual (OMM) P2a in consideration of the recommendations made in the 2025 Intermediate Surveillance Report. Consultant.
- Site based maintenance and minor repairs. P1 and P2a GRFMA to facilitate.

See GRFMA Board minute GB26/4 for inclusion of these projects in the draft 2026/2027 Budget.

5. General Business

5.1 GRFMA 2025/26 Budget Review 3

GAC26/08 GRFMA 2025/26 Budget Review 3

Moved: Cr M Herrmann

Seconded: Mr P Brass

That the GRFMA Audit and Risk Committee:

1. *Notes GRFMA 2025/2026 Budget Review 3 with a \$10,500 cash increase.*
2. *Requests the Executive Officer provides the documents to the next GRFMA Board meeting (16 April 2026) for adoption.*

CARRIED UNANIMOUSLY

5.2 2026/2027 Insurance and Scheme Review

GAC26/07 2026/2027 Insurance and Scheme Review

Moved: Mr G Pattinson

Seconded: Cr M Herrmann

The GRFMA Audit and Risk Committee

1. *Receives the report and notes that cyber insurance will be renewed effective 1 July 2026.*
2. *Notes the GRFMA Executive Officer's comments that the cyber insurance questionnaire is complex and includes questions beyond GRFMA operations.*
3. *Recommends that further advice be sought from relevant Council IT staff if the Scheme requires further information.*

CARRIED UNANIMOUSLY

6. Confidential Items

Nil

7. Other Business

Nil

8. Next Meeting

TBC August 2026

9. Schedule of Meetings

February 2026	- Budget Review 2 variations consideration - External Audit Plan - GRFMA 2026/2027 draft Budget and Annual Business Plan	Completed
March/ April 2026	Budget Review 3 variations consideration	Completed
August 2026	Annual Financial Statements – Audit report; 2025/2026 – Auditor to attend	
October 2026	Budget Review 1 variations consideration	
December 2026	- Operation of the Regional Subsidiary – Business Plan progress - GRFMA Insurances	

10. Closure

The Chairman thanked the members for their attendance and contributions.
The meeting closed at 11:39am.

Chair _____ Date _____

Agenda Item: 4.1
Committee: GRFMA Audit and Risk Committee
Meeting Date: 10 August 2026
Title: Actions on Previous Resolutions

Number	Resolution	Action
GAC 26/07	<i>The GRFMA Audit and Risk Committee recommends that the GRFMA Board should promptly begin the process of inviting selected tenders to carry out a Dam Safety Review, as recommended in the Intermediate Surveillance Inspection of the Bruce Eastick North Para Flood Mitigation Dam 2025 Report (GHD).</i>	This item has been actioned. Request for Tender documents are being publicly listed.
GAC26/09	<i>That the GRFMA Audit and Risk Committee:</i> <i>1. Notes GRFMA 2025/2026 Budget Review 3 with a \$10,500 cash increase.</i> <i>2. Requests the Executive Officer provides the documents to the next GRFMA Board meeting (16 April 2026) for adoption.</i>	Completed

Agenda Item:	5.1
Committee:	GRFMA Audit and Risk Committee
Meeting Date:	10 August 2026
Title:	GRFMA 2025/2026 Financial Statements

Recommendation:

That the GRFMA Audit and Risk Committee:

- 1. Receives and notes the audited Financial Statements for 2025/2026, the Management Representation Letter and the External Audit Management Letter.**
 - 2. Approves the 'Certification of Auditor Independence' to be signed by the Audit and Risk Committee Chairman and Executive Officer.**
 - 3. Recommends that a 'Certification of Auditor Independence' also be signed by the Chief Executive Officer of each Constituent Council.**
-

External Auditors, Dean Newbery, have undertaken the 2025/2026 audit of the financial report of the GRFMA.

Attached are:

1. Copies of the audited GRFMA Financial Statements 2025/2026
2. Statement of Auditor's Independence
3. External Audit Management Letter

The purpose of the External Audit Management Letter is to provide members of the Audit and Risk Committee with a summary of the significant matters that have arisen from the audit, which covers material matters dealt with in work completed, and to advise that a sufficient level of work has been completed to provide the expected audit opinion subject to finalisation of the outstanding matters outlined within the report.

It is expected that an unmodified audit report will be issued, subject to the successful completion of any outstanding matters noted.

Mr Danny Phillips, Audit Manager, CA, of Dean Newbery will be attending the meeting to discuss the Audit Completion Report and confidential discussion on any matters identified during the conduct of the audit.

The GRFMA Executive Officer will exit the meeting, as appropriate, to enable confidential discussion of the audit process. This occurs annually to ensure transparency in the financial operations of the Authority.

GAWLER RIVER FLOODPLAIN MANAGEMENT AUTHORITY
Annual Financial Statements
for the year ended 30 June 2026

CERTIFICATION OF FINANCIAL STATEMENTS

We have been authorised by the Gawler River Floodplain Management Authority 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 Authority's financial position at 30 June 2026 and the results of its operations and cash flows for the financial year.
- internal controls implemented by the Authority provide a reasonable assurance that the Authority's financial records are complete, accurate and reliable and were effective throughout the financial year.
- the financial statements accurately reflect the Authority's accounting and other records.

.....
David Hitchcock
EXECUTIVE OFFICER

.....
Lino Di Lernia
CHAIRPERSON/INDEPENDENT MEMBER

GAWLER RIVER FLOODPLAIN MANAGEMENT AUTHORITY

STATEMENT OF COMPREHENSIVE INCOME

for the year ended 30 June 2026

	Notes	2026 \$	2025 \$
INCOME			
Subscriptions	5	290,670	416,922
Investment income		4,756	1,426
State Government Grants	4	10,000	85,094
Other Income		2,375	-
Total Income		<u>307,801</u>	<u>503,442</u>
EXPENSES			
Contractual Services	6	99,855	175,815
Finance Charges		266	6,439
Depreciation	1(e), 12	706,098	706,098
Other		90,388	44,681
Total Expenses		<u>896,607</u>	<u>933,033</u>
OPERATING SURPLUS / (DEFICIT)		(588,806)	(429,591)
NET SURPLUS / (DEFICIT)		<u>(588,806)</u>	<u>(429,591)</u>
Other Comprehensive Income			
<i>Amounts which will not be reclassified subsequently to operating result</i>			
Changes in revaluation surplus - infrastructure, property, plant & equipment	1(e), 12	-	-
Total Other Comprehensive Income		<u>-</u>	<u>-</u>
TOTAL COMPREHENSIVE INCOME		<u>(588,806)</u>	<u>(429,591)</u>

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

GAWLER RIVER FLOODPLAIN MANAGEMENT AUTHORITY

STATEMENT OF FINANCIAL POSITION as at 30 June 2026

	Notes	2026 \$	2025 \$
ASSETS			
Current Assets			
Cash and cash equivalents	1(d)	328,366	24,685
Trade and Other Receivables	9	14,603	53,433
Total Current Assets		<u>342,969</u>	<u>78,118</u>
Non-current Assets			
Infrastructure, property, plant & equipment	1(e) 12	41,194,747	41,900,845
Total Non-current Assets		<u>41,194,747</u>	<u>41,900,845</u>
Total Assets		<u>41,537,716</u>	<u>41,978,963</u>
LIABILITIES			
Current Liabilities			
Trade & other payables	10	252,449	99,486
Borrowings	1(g)	-	5,404
Total Liabilities		<u>252,449</u>	<u>104,890</u>
NET ASSETS		<u>41,285,267</u>	<u>41,874,073</u>
EQUITY			
Accumulated Surplus		10,920,947	11,509,753
Asset Revaluation Reserves	1(e)	30,364,320	30,364,320
TOTAL EQUITY		<u>41,285,267</u>	<u>41,874,073</u>

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

GAWLER RIVER FLOODPLAIN MANAGEMENT AUTHORITY

STATEMENT OF CHANGES IN EQUITY

as at 30 June 2026

		Accumulated Surplus	Asset Revaluation Reserve	TOTAL EQUITY
2026	Notes	\$	\$	\$
Balance at end of previous reporting period		11,509,753	30,364,320	41,874,073
Restated opening balance		11,509,753	30,364,320	41,874,073
Net Surplus / (Deficit) for Year		(588,806)	-	(588,806)
Other Comprehensive Income				
Gain on revaluation of infrastructure, property, plant & equipment		-	-	-
Transfers between reserves		-	-	-
Balance at end of period		10,920,947	30,364,320	41,285,267
2025				
Balance at end of previous reporting period		11,939,344	30,364,320	42,303,664
Restated opening balance		11,939,344	30,364,320	42,303,664
Net Surplus / (Deficit) for Year		(429,591)	-	(429,591)
Other Comprehensive Income				
Gain on revaluation of infrastructure, property, plant & equipment		-	-	-
Balance at end of period		11,509,753	30,364,320	41,874,073

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

GAWLER RIVER FLOODPLAIN MANAGEMENT AUTHORITY

STATEMENT OF CASHFLOWS

as at 30 June 2026

		2026	2025
	Notes	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES			
<u>Receipts</u>			
Subscriptions		290,670	416,922
State Government Grants		164,800	165,482
Other Income		42,165	11,044
Interest Receipts		4,142	1,354
<u>Payments</u>			
Contractual Services			
Materials, contracts & other expenditure		(192,346)	(251,426)
Finance Charges		(345)	(12,016)
Net Cash provided by (or used in) Operating Activities	11	<u>309,086</u>	<u>331,360</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
<u>Payments</u>			
Expenditure on renewal/replacement of assets		-	-
Net Cash provided by (or used in) Investing Activities		<u>-</u>	<u>-</u>
CASH FLOWS FROM FINANCING ACTIVITIES			
<u>Receipts</u>			
Proceeds from borrowings		-	-
<u>Payments</u>			
Repayments of borrowings		(5,404)	(347,983)
Net Cash provided by (or used in) Financing Activities		<u>(5,404)</u>	<u>(347,983)</u>
Net Increase (Decrease) in cash held		<u>303,682</u>	<u>(16,623)</u>
Cash & cash equivalents at beginning of period		24,684	41,307
Cash & cash equivalents at end of period	11	<u>328,366</u>	<u>24,684</u>

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

**Gawler River Floodplain Management Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2026**

Note 1 – Summary of Material Accounting Policy Information

a) The Local Government Reporting Entity

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 Gawler River Floodplain Management Authority is a Regional Subsidiary under Section 43 and Schedule 2 of the Local Government Act 1999. The Constituent Councils are the Adelaide Hills Council, The Barossa Council, Town of Gawler, Light Regional Council, Adelaide Plains Council and The City of Playford.

All funds received and expended by the Authority have been included in the financial statements forming part of this financial report.

b) Basis of Accounting

This financial report has been prepared on an accrual basis and is based on historical costs and does not take into account changing money values, or except where specifically stated, current valuation of non-current assets.

c) Employees

The Authority has no employees.

d) Cash

For purposes of the statement of cash flows, cash includes cash deposits which are readily convertible to cash on hand and which are used in the cash management function on a day to day basis, net of outstanding bank overdraft.

e) Infrastructure Assets

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

Infrastructure Dam

The Bruce Eastick North Para Flood Mitigation Dam was constructed in 2007. The valuation includes all materials, contractor's costs plus costs incidental to the acquisition, including engineering design and supervision fees and all other costs incurred.

Land

Land includes the land on which the dam is constructed, rights of way access to the land and 'right to flood' easements over the land upstream from the dam that will be inundated by dam waters for short periods of time during a flood event. Additional Land surrounding the dam was purchased in 2017/18 and was revalued by North Projects Pty Ltd as at 1 July 2023.

**Gawler River Floodplain Management Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2026**

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 and infrastructure. Further detail of these uncertainties, and of existing valuations, methods and valuers are provided below.

The Board sought an independent valuation to be applied as at 1st July 2023, of the Bruce Eastick North Para Flood Mitigation Dam. The Board recognises that the dam is a unique infrastructure. The Board sought the advice of North Projects Pty Ltd, who provided a replacement cost valuation based on the actual construction contract costs, including some 'owner's costs' which would be incurred in the event of a replacement being necessary. In accordance with Accounting Standard (AASB)13 Fair Value Measurement, the valuation was undertaken as at 1 July 2023 and recorded as a level 3 restricted asset valuation. The next Valuation is scheduled to be undertaken in 2028/2029. Fair value 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.

The 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 straight line depreciation method adopted by the Authority. The 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.

Depreciation

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 the Authority, best reflects the consumption of the service potential embodied in those assets.

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

Major depreciation periods for each class of asset are listed below. Depreciation periods for infrastructure assets have been estimated based on the best information available to the Authority, 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.

Asset Classes

- Bruce Eastick North Para Flood Mitigation Dam 80 years.
- Dam Renewals/improvements 15 years.
- Access Road 15 years.

**Gawler River Floodplain Management Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2026**

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 the Authority were deprived thereof, are not subject to impairment testing. Other assets that are subject to depreciation are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount (which is the higher of the present value of future cash inflows or value in use). Where an asset that has been revalued is subsequently impaired, the impairment is first offset against such amount as stands to the credit of that class of assets in Asset Revaluation Reserve, any excess being recognised as an expense.

An impairment has occurred due to the revaluation of Land in 2023.

f) Revenue

The Authority 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 Authority 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 authority to acquire or construct a recognisable non-financial asset that is to be controlled by the authority. In this case, the authority 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.

Revenue from the Subscriptions is recognised upon the delivery of the service to customers.

Interest revenue is recognised on a proportional basis taking into account the interest rates applicable to the financial assets.

Revenue is stated net of the amount of goods and services tax (GST).

g) Borrowings

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

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

**Gawler River Floodplain Management Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2026**

Internal lending is used to offset the outstanding balance of the Cash Advance Debenture (CAD) facility if this had not been utilised in the financial year the balance of the CAD at the 30/6/26 would have been \$281,040.

I) Economic Dependence

The Gawler River Floodplain Management Authority (GRFMA) was formed as a Regional Subsidiary under Section 43 and Schedule 2 of the Local Government Act 1999 in August 2002, by a Charter that was amended and published in The South Australian Government Gazette on 27th February 2020 at page 474.

The Gawler River Floodplain Management Authority (GRFMA) is dependent upon subscriptions levied on the Constituent Councils in accordance with Clause 10.2 of the Charter to fund the construction, operation and maintenance of flood mitigation infrastructure of the Authority which it owns and manages.

Gawler River Floodplain Management Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2026

Note 2 Uniform Presentation of Financial Statements

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

All Local Government Councils and Authorities 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 Authorities finances.

GAWLER RIVER FLOODPLAIN MANAGEMENT AUTHORITY				
UNIFORM PRESENTATION OF FINANCIAL STATEMENTS				
as at 30 June 2026				
	2026		2025	
	\$		\$	
Income				
Subscriptions	290,670		416,922	
Investment income	4,756		1,426	
State Government Grants	10,000		85,094	
Other Income				
Total Income	305,426		503,442	
Expenses				
Contractual Services	99,855		175,815	
Finance Charges	266		6,439	
Depreciation	706,098		706,098	
Other	90,388		44,681	
Total Expenses	896,607		933,033	
Operating Surplus / (Deficit)	(591,181)		(429,591)	
Less Net Outlays in Existing Assets				
Capital Expenditure on renewal and replacement of Existing Assets	-		-	
Add back Depreciation Amortisation and Impairment	706,098		706,098	
Add back proceeds from sale of replaced assets	-		-	
	706,098		706,098	
Less Net Outlays on New and Upgraded Assets				
Capital Expenditure on New and Upgraded Assets	-		-	
Add back amounts specifically for new or upgraded assets	-		-	
	-		-	
Annual net impact to financing activities (surplus / (deficit))	114,917		276,507	

Gawler River Floodplain Management Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2026

Note 3 - Schedule of Constituent Council's Interest in Net Assets as at 30th June 2026

Prepared to meet the requirements of Clause 16.6 of the Charter

"The 'Schedule of Constituent Councils' Interests in Net Assets' will reflect the proportionate contribution each Constituent Council has made to the growth of the net assets of the Authority having regard to the proportionate contribution to subscriptions. The Schedule when updated by the Board at the end of each financial year will reflect the proportionate contribution of each Constituent Council since the commencement of the Authority and once accepted by each Constituent Council will be evidence of the agreed proportion of a Constituent Council's interests in the net assets as at 30 June in that year."

For the purposes of this Clause all subscriptions by Constituent Councils have been included.

Calculation of Net Equity

Assets

Investments / Debtors	\$ 342,969
Infrastructure, property plant & Equipment	<u>\$ 41,194,747</u>
	\$ 41,531,275

Less Liabilities

Accounts Payable / Creditors	\$ 252,448
Borrowings	<u>\$ 0</u>
NET EQUITY	\$ 41,285,268

Allocation of Councils Interest in Net Assets

Constituent Councils	Accumulated Subscriptions for Operations to 30 June 2026 \$	Accumulated Subscriptions for Maintenance to 30 June 2026 \$	Accumulated Subscriptions for Scheme Works to 30 June 2026 \$	All Subscriptions to 30 June 2026 \$	Percentage of Contributions to the Total	Council's Interests in Net Assets \$
Adelaide Hills Council	327,639	32,252	76,527	436,418	6.09%	2,515,606
The Barossa Council	338,031	67,398	383,250	788,679	11.01%	4,546,113
Town of Gawler	351,015	111,270	765,408	1,227,693	17.14%	7,076,683
Light Regional Council	338,031	67,398	383,250	788,679	11.01%	4,546,113
Adelaide Plains Council	368,341	169,899	1,275,673	1,813,913	25.33%	10,455,780
City of Playford	376,985	199,150	1,530,826	2,106,961	29.42%	12,144,973
	2,100,042	647,367	4,414,934	7,162,343	100%	41,285,268

Schedule of Constituent Councils' Interests in Net Assets' as at the 30th June 2026 adopted by the Board in accordance with Clause 16.6 of the Charter on 20 August 2026.

Gawler River Floodplain Management Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2026

Note 4 - Functions / Activities of the Authority

a) Revenues and expenses have been attributed to the following functions / activities, descriptions of which are set out in Note b.

b) The activities of the Authority are categorised into the following function / activities:

Administration: The operations of the Authority and its Board

Other Environment: Flood Mitigation

c) Functions of the Gawler River Floodplain Management Authority
(excluding depreciation and impairment)

	Year	Revenue		Expenses		Surplus (Deficit)
		Grants \$	Other \$	Total Revenue \$	Expenses Total \$	
Administration	2026	-	156,882	156,882	118,722	38,160
	2025	-	278,798	278,798	118,227	160,571
Other	2026	10,000	140,920	150,920	71,787	79,133
Environment:						
Flood Mitigation	2025	85,094	139,550	224,644	108,708	115,936
Total	2026	10,000	297,802	307,802	190,509	117,293
	2025	85,094	418,348	503,442	226,935	276,507

Note 5 - Subscriptions

The following subscriptions were levied on the Constituent Councils in accordance with Clause 10.2 of the Charter for the year:

	Maintenance		Operations		TOTALS	
	2026 \$	2025 \$	2026 \$	2025 \$	2026 \$	2025 \$
Constituent Council						
Adelaide Hills Council	2,591	2,414	23,486	46,228	26,077	48,642
The Barossa Council	12,983	12,099	23,486	46,228	36,469	58,327
Town of Gawler	25,967	24,198	23,486	46,228	49,453	70,426
Light Regional Council	12,983	12,099	23,486	46,228	36,469	58,327
Adelaide Plains Council	43,293	40,330	23,486	46,228	66,779	86,558
City of Playford	51,933	48,410	23,490	46,232	75,423	94,642
TOTAL	149,750	139,550	140,920	277,372	290,670	416,922

Gawler River Floodplain Management Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2026

Note 6- Contractual Services

	2026	2025
	\$	\$
Chairperson Honarium	21,166	20,400
Executive Officer	61,318	62,977
Audit Committee	3,250	2,600
Audit Fees	6,005	5,799
Consultancies	8,116	18,427
Business Case	-	65,612
Totals	99,855	175,815

Note 7 - Comparison of Budget and Actual Results (excluding depreciation)

	2026		2025	
	Budget	Actual	Budget	Actual
	\$	\$	\$	\$
Revenue				
Administration	151,350	156,882	278,341	278,798
Other Environment: Flood Mitigation	140,920	140,920	139,550	139,550
State Grant	10,000	10,000	156,000	85,094
Total Revenue	302,270	307,802	573,891	503,442
Expenditure				
Administration	127,020	118,722	117,315	118,227
Other Environment: Flood Mitigation	79,750	63,405	310,000	83,842
Maintenance	80,000	8,382	94,750	24,866
Total Expenditure	286,770	190,509	522,065	226,935
Surplus (deficit)	15,500	117,293	51,826	276,507

Note 8 - Expenditure Commitment

- i. GRFMA agreed to the engagement of David Hitchcock trading as LUVROK Pty Ltd to provide executive services to the GRFMA for the period 1 July 2023 through 31 December 2027.

Note 9 – Trade and Other Receivables

	2026	2025
	\$	\$
Trade Debtors	\$2,695	\$ 40,000
Accrued Interest	\$693	\$ 79
ATO Refunds	\$4,774	\$ 7,258
Prepayments	\$6,441	\$ 6,096
	\$14,603	\$ 53,433

Gawler River Floodplain Management Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2026

Note 10 – Trade and Other Payables

	2026	2025
	\$	\$
Grants Received in Advance	\$235,188	\$ 80,388
Creditors	\$17,261	\$ 19,098
	\$252,449	\$ 99,486

Note 11 - Reconciliation Statement of Cash Flows

(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:

	2026	2025
	\$	\$
Total cash & equivalent assets	328,366	24,685
Balances per Cash Flow Statement	328,366	24,685

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

Net Surplus (Deficit)	(588,805)	(429,591)
Non-cash items in Income Statement		
Depreciation, amortisation & impairment	706,098	706,099
	117,293	276,508
Add (Less): Changes in Net Current Assets		
Net (increase) decrease in receivables	38,830	156,971
Net increase (decrease) in trade & other payables	152,963	(102,120)
Net Cash provided by (or used in) operations	309,086	331,360

Gawler River Floodplain Management Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2026

Note 12 - Non-Current Assets Summary

		2026				2025			
		At Fair Value \$	At Cost \$	Accum Dep'n \$	Carrying Amount \$	At Fair Value \$	At Cost \$	Accum Dep'n \$	Carrying Amount \$
	Fair Value Level								
Land and Easements		477,000	-	-	477,000	477,000	-	-	477,000
Infrastructure - Dam	3	53,559,054	-	(12,841,307)	40,717,747	53,559,054	-	(12,135,209)	41,423,845
Total Infrastructure Property Plant & Equipment		54,036,054	-	(12,841,307)	41,194,747	54,036,054	-	(12,135,209)	41,900,845
Comparatives		54,036,054	-	(12,135,209)	41,900,845	54,036,054	-	(11,429,110)	42,606,944

	2025	Carrying Amount Movements During the Year							2026
		Additions							
	Carrying Amount \$	New / Upgrade \$	Renewals \$	Disposals \$	Depreciation \$	Impairment \$	Transfers \$	Net Valuation \$	Carrying Amount \$
Land and Easements	477,000	-	-	-	-	-	-	-	477,000
Infrastructure - Dam	41,423,845	-	-	-	(706,098)	-	-	-	40,717,747
Total Infrastructure Property Plant & Equipment	41,900,845	-	-	-	(706,098)	-	-	-	41,194,747
Comparatives	42,606,944	-	-	-	(706,099)	-	-	-	41,900,845

Gawler River Floodplain Management Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2026

Note 13 - Financial Instruments

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

Accounting Policies - Recognised Financial Instruments

Bank, Deposits at Call, Short Term Deposits	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 3.90% and 4.65% (2025: 4.15% and 4.55%). Carrying amount: approximates fair value due to the short term to maturity.
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 the authority is not materially exposed to any individual debtor, credit risk exposure is concentrated within the Authorities boundaries. 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 Authority. Terms & conditions: Liabilities are normally settled on 30 day terms. Carrying amount: approximates fair value.
Liabilities – Interest Bearing Borrowings	Accounting Policy: initially recognised at fair value and subsequently amortised cost, interest is charged as an expense using the effective interest rate. Terms & conditions: secured over future revenues, borrowings are repayable; interest is charged at fixed or variable rates between 5.25% and 5.50% (2025: 5.50% and 6.15%). Carrying amount: approximates fair value.

Liquidity Analysis

2026	Due < 1 year	Due > 1 year ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
<u>Financial Assets</u>	\$	\$	\$	\$	\$
Cash & Equivalents	328,366	-	-	328,366	328,366
Receivables	8,162	-	-	8,162	8,162
Total	336,528	-	-	336,528	336,528
<u>Financial Liabilities</u>					
Payables	246,007	-	-	246,007	246,007
Borrowings		-			
Total	246,007	-		246,007	246,007

Gawler River Floodplain Management Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2026

2025	Due < 1 year	Due > 1 year ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
<u>Financial Assets</u>	\$	\$	\$	\$	\$
Cash & Equivalents	24,685	-	-	24,685	24,685
Receivables	53,433	-	-	53,433	53,433
Total	78,118	-	-	78,118	78,118
<u>Financial Liabilities</u>					
Payables	99,348	-	-	99,348	99,348
Borrowings	137	-	5,404	5,541	5,404
Total	99,485	-	5,404	104,889	104,752

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

	2026		2025	
	Weighted Av Interest Rate	Carrying Value \$	Weighted Av Interest Rate	Carrying Value \$
Variable Interest Rates	5.50%	0	5.5%	5,404
		0		5,404

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 Authority is the carrying amount, net of any impairment. All Authority investments are made with the SA Local Government Finance Authority and are guaranteed by the SA Government. Exposure in relation to individual classes of receivables is concentrated within the Authorities 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 the Authority'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 Authority 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.

Interest Rate Risk is the risk that future cash flows will fluctuate because of changes in market interest rates. The Authority 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.

**Gawler River Floodplain Management Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2026**

Note 14 – Contingencies & Assets & Liabilities not recognised in the Balance Sheet

There are no contingencies, asset or liabilities not recognised in the financial statements for the year ended 30 June 2026.

Note 15 - Events Occurring After Reporting Date

There were no events subsequent to 30 June 2026 that need to be disclosed in the financial statements.

Note 16 - Related Parties Disclosures

Key Management Personnel

The Key Management Personnel of the Gawler River Floodplain Management Authority (GRFMA) include the Chairman, Board Members, Deputy Board Members and Executive Officer.

Two KMP's own businesses from which Services were contracted. Total contracted services from these businesses was \$82,484.

	Amounts received from Related Party during the financial year	Amounts received from Related Party during the financial year
	2026	2025
	\$	\$
Adelaide Hills Council	26,077	53,506
The Barossa Council	36,469	64,160
Town of Gawler	49,453	77,469
Light Regional Council	36,469	84,540
Adelaide Plains Council	66,783	95,214
City of Playford	75,419	104,106
TOTAL	290,670	478,995

The Authority has been established for the following purposes:

1. To co-ordinate the construction, operation and maintenance of flood mitigation infrastructure for the Gawler River. This purpose is the core business of the Authority;
2. To raise finance for the purpose of developing, managing and operating and maintaining works approved by the board;
3. To provide a forum for the discussion and consideration of topics relating to the Constituent Council's obligations and responsibilities in relation to management of flood mitigation for the Gawler River;
4. Upon application of one or more Constituent Councils pursuant to clause 12.4:
 1. to coordinate the construction, maintenance and promotion and enhancement of the Gawler River and areas adjacent to the Gawler River as recreational open space for the adjacent communities: and
 2. to enter into agreements with one or more of the Constituent Councils for the purpose of managing and developing the Gawler River.

Gawler River Floodplain Management Authority
PO Box 366, Seacliff Park, SA 5049
Telephone: 0407717368 Email: eo@grfma.com
Website: www.gawler.sa.gov.au/grfma

20 August 2026

Samantha Creten
Director
Dean Newbery
PO Box 755
NORTH ADELAIDE SA 5006

Dear Samantha

Management Representations: External Audit, Financial Year Ended 30 June 2026

This Management Representation letter is provided in connection with your audit examination of the General Purpose Financial Report (**2026 Financial Report**) of the Gawler River Floodplain Management Authority (**'the Authority'**) for the financial year ended 30 June 2026.

We hereby confirm, at your formal request, that to the best of our knowledge and belief, the following representations relating to the 2026 Financial Report are correct.

In making these representations, we understand that they are provided to you in connection with your external audit of the Authority for the year ended 30 June 2026 as prescribed by the Local Government Act 1999, for the express purpose of your expressing an opinion as to whether the 2026 Financial Report is, in all material respects, presented fairly in accordance with all applicable standards and requirements, including statutory. In making these representations, we have read and understood the standard unqualified Audit Opinion that would be normally expressed to the Authority by you as is required under Section 129(3) of the Local Government Act 1999 for the financial year ended 30 June 2026. We therefore understand, without exception, the potential ramifications of making any representations to you that are not correct, to the best of our knowledge and belief as of the date of this letter.

We understand and acknowledge that it is the Authority management's responsibility for the fair presentation of the 2026 Financial Report and that management, as appropriate, have approved the Financial Report. Accordingly, management of the Authority are of the opinion that the 2026 Financial Report is free of material misstatements, including omissions.

1. Compliance with all Applicable Standards, including Statutory

The Financial Report of the Authority has been prepared so as to present a true and fair view of the state of affairs of the Authority as at 30 June 2026 and of the results of operations of the Authority for the financial year ended on that date, including for all post balance date matters, as applicable.



The Barossa Council

Gawler



The accounting and financial management policies, practices and records of the Authority were at all times maintained in accordance with the requirements of the Local Government Act 1999, Local Government (Financial Management) Regulations 2011 and that the Financial Report was prepared in accordance with the Local Government Act 1999, Local Government (Financial Management) Regulations 2011, Australian Accounting Standards, other authoritative pronouncements of the Australian Accounting Standards Board together with all other mandatory professional reporting requirements in Australia.

ASSETS

Cash and Cash Equivalents

- (1) Cash on hand at balance date was represented by cash floats reconciled and on hand as at 30 June 2026.
- (2) Cash at bank at balance date represented the reconciled operating account(s) of the Authority.
- (3) Short term deposits represented amounts held with the LGFA by the Authority.

Trade and Other Receivables

- (1) Current trade receivables at balance date represented all outstanding amounts owed by debtors.
- (2) Current other receivables at balance date represented all outstanding amounts owed by debtors.
- (3) Debts due at balance date that are known to be uncollectible have since been written-off and adequate provision has been made for impairment to cover allowances, discounts and losses that may be sustained by Authority in the collection of the debts

Inventories

- (1) All inventories were the property of the Authority and have either been paid for or the liability has been brought to account.
- (2) All inventories have been physically counted and valued in accordance with the applicable Australian Accounting Standard.

Other Current Assets

- (1) Prepayments at balance date represented payments for goods and services to be received in the 30 June 2026 financial year.

Infrastructure, Property, Plant & Equipment and Depreciation

- (1) Infrastructure, property, plant and equipment at the 2026 balance date was represented by the following fair values, cost, accumulated depreciation and carrying amounts for each class of asset, in accordance with all prescribed requirements and standards, as follows:

Non – Current Asset Summary

		2026				2025			
	Fair Value Level	At Fair Value \$	At Cost \$	Accum Dep'n \$	Carrying Amount \$	At Fair Value \$	At Cost \$	Accum Dep'n \$	Carrying Amount \$
Land and Easements		477,000	-	-	477,000	477,000	-	-	477,000
Infrastructure - Dam	3	53,559,054	-	(12,841,307)	40,717,747	53,559,054	-	(12,135,209)	41,423,845
Total Infrastructure Property Plant & Equipment		54,036,054	-	(12,841,307)	41,194,747	54,036,054	-	(12,135,209)	41,900,845
Comparatives		54,036,054	-	(12,135,209)	41,900,845	54,036,054	-	(11,429,110)	42,606,944

	2025	Carrying Amount Movements During the Year							2026
	Carrying Amount \$	Additions						Net Valuation \$	Carrying Amount \$
		New / Upgrade \$	Renewals \$	Disposals \$	Depreciation \$	Impairment \$	Transfers \$		
Land and Easements	477,000	-	-	-	-	-	-	-	477,000
Infrastructure - Dam	41,423,845	-	-	-	(706,098)	-	-	-	40,717,747
Total Infrastructure Property Plant & Equipment	41,900,845	-	-	-	(706,098)	-	-	-	41,194,747
Comparatives	42,606,944	-	-	-	(706,099)	-	-	-	41,900,845

- (2) The additions during the 2026 financial year to Infrastructure, property, plant and equipment general ledger control accounts and asset registers represents the cost of additions and or improvements to existing facilities or replacements thereof. All units of property which have been replaced, sold, dismantled or otherwise disposed of, or which are permanently unusable, have been removed from general ledger and applicable asset register. Adequate provision, determined in a manner consistent with that of the preceding financial year, has been made to write-off depreciable assets over their useful economic working lives.

No circumstances have arisen which render adherence to the existing basis of depreciation misleading or inappropriate and that depreciation expense for the financial year ended 30 June 2026 is reliable.

- (3) All additions to depreciable assets represent actual additions or improvements of a capital nature, based on capitalisation thresholds consistently applied for the 2026 financial year and unchanged from the 2025 financial year.
- (4) Where the recorded carrying amount of any depreciable assets exceeds its recoverable amount as at 30 June 2026, that asset's recorded carrying amount has been written down to its recoverable amount.
- (5) Contractual commitments for capital expenditure(s) included in the Financial Report payable not later than one year are as described in the notes accompanying the Financial Report.
- (6) There are no deficiencies or encumbrances attaching to the title of the assets of the Authority at 30 June 2026 other than those reflected in the financial report and those are not greater than the value of the asset.
- (7) No Operating or Finance Lease commitments exist that have not been disclosed in the Financial Report. All Operating Lease expenses have been fully disclosed in the notes to the 2026 Statement of Comprehensive Income. Finance Leasing commitments have been fully disclosed in the notes to the 2026 Balance Sheet.
- (8) The asset revaluations of all land and buildings owned by the Authority were undertaken by independent valuers Town and Country Valuers on 11th April 2024.

Valuations have been formally accepted by Authority and recognised in the 2025 Financial Report.
- (9) Depreciation expense reported in the 2026 Statement of Comprehensive Income is reliable, being based on reliable 'whole of life' asset management information for each class of depreciable non-current asset.

LIABILITIES – Current and Non-Current

- (1) All liabilities which have arisen or which will arise out of the activities of the Authority to the end of the 2026 financial year have been included in the 2026 Financial Report.
- (2) All outstanding trade payables at balance date have been taken up as at the 2026 balance date.
- (3) All applicable accrued wages and salaries and accrued employee entitlements at the 2026 balance date have been taken up.
- (4) All accrued interest at the 2026 balance date have been taken up.
- (5) All revenue received in advance as at the 2026 balance date have been taken up.
- (6) Borrowings as at the 2026 balance date represented amounts owed to the Local Government Finance Authority.
- (7) There were no contingent liabilities including for:

- a) guarantees;
- b) bills and accounts receivable discounted, assigned or sold and which are subject to recourse;
- c) endorsements;
- d) pending law suits, unsatisfied judgements or claims;
- e) repurchase agreements; or
- f) contractual disputes between the Authority and any contractor / service provider that may result in an increased liability as at 30 June 2026; which are not fully disclosed in the notes to the 2026 Financial Report.

EQUITY

- (1) There have been no adjustments to the Accumulated Surplus other than those allowable under the Australian Accounting Standards.
- (2) There have been no adjustments to the Asset Revaluation Reserve other those allowable under the Australian Accounting standards and the balance of the reserve has been reconciled to each class of asset.
- (3) All reserve funds required by legislation to be maintained have been at all times maintained in the accounting records of the Authority
- (4) All transfers to and from reserve funds (including the Accumulated Surplus) have been prior authorised by Authority.
- (5) Other than for the Asset Revaluation Reserve, all other reserve accounts are those applied for 2026 Authority budget purposes and have the same balances as at 30 June 2026.

2026 STATEMENT OF COMPREHESIVE INCOME

- (1) Please find attached a summary of all variations greater than 10% for all income and expense amounts (variances less than \$5,000 have been deemed immaterial and not included) disclosed in the 2026 Statement of Comprehensive Income, compared to 2025.
- (2) Please find enclosed a summary of all 2026 amounts that have been re-classified in the 2026 Statement of Comprehensive Income, including the reasons for the reclassification.
- (3) All depreciable physical resources received free of charge have been included in the appropriate asset register and depreciated from the date when Authority assumed control (of the asset).
- (4) Depreciation expense for 2026 is in accordance with Authority's asset registers and has been determined on the same basis as for 2025.

OTHER REQUIRED REPRESENTATIONS

- (1) No events have occurred (or are known to occur) subsequent to the 30 June 2026 that would require any consideration for adjustment to or additional disclosure in the 2026 Financial Report.
- (2) The Authority does not have any plans or intentions that may materially affect the carrying value or classification of all assets and liabilities as at 30 June 2026.
- (3) The Authority has complied with all aspects of contractual arrangements and agreements that would have a material effect on the 2026 Financial Report in the event of non-compliance.
- (4) There were no material commitments for construction or acquisition of property, plant and equipment or to acquire other non-current assets, other than those disclosed in the 2026 Financial Report.
- (5) There are no violations or possible violations of laws, compulsory standards or regulations whose effects should be considered for disclosure in the 2026 Financial Report or as a basis for recording as an expense or otherwise.
- (6) The methods, the data, and the significant assumptions used in making accounting estimates, and their related disclosures are appropriate to achieve recognition, measurement or disclosure that is reasonable in the context of the applicable financial reporting framework.
- (7) The Authority has full title to all assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- (8) All details concerning related party transactions and related amounts receivable or payable (including sales, purchases, loans and guarantees) have been correctly recorded in the accounting records. All related parties have been identified and disclosed to you during your audit.
- (9) The Authority reviews, at least on an annual basis, the adequacy of insurance cover on all assets and insurable risks. This review has been consistently performed, and where it is considered appropriate, assets and insurable risks of the Authority are at all times adequately covered by appropriate insurance.
- (10) The minutes of all meetings of Authority and its Committees were made available to you and are complete and authentic records of all such meetings held during the 2026 financial year and to the date of this letter. All other statutory records were properly kept at all times during the year and have been made available to you for audit purposes.
- (11) All audit correspondence has been formally and promptly responded.
- (12) All audit correspondence has been referred to Authority and Authority's Audit & Risk.

- (13) Records for the Goods and Service Tax were at all times fully maintained in accordance with the requirements of the Australian Taxation Office, as applicable.
- (14) All documentation relating to the capture of Related Party Disclosures and Transactions (AASB 124 Related Party Disclosures) including all authorised forms provided by the deemed Key Management Personnel, evidence of review of total related party transactions processed during the financial year by the Authority e.g. Transaction reports of payments made by Authority to related parties and any working papers of calculation methodologies for the disclosures in the 30 June 2026 financial statements have been made available to the auditors.
- (15) All deemed material transactions relating to Related Party Disclosures and Transactions (AASB 124 Related Party Disclosures) have been included and adequately disclosed in the 30 June 2026 financial statements.
- (16) Authority has formally in place and has at all times maintained an appropriate standard of accounting, internal control structure and framework, segregation of duties and risk management structure and framework across the entire organisation, including appropriate controls and mechanisms specifically designed to prevent and detect fraud and error. Further, we advise that there have not been any instances of fraud or error during the financial year ended 30 June 2026 or to the date of this letter. In addition, there are no matters that should be brought to your attention for the purposes of your making an assessment as to Sections 129(5) and 129(6) of the *Local Government Act 1999*.
- (17) Authority's Audit & Risk has addressed all of its prescribed responsibilities and no member of the Committee has undertaken other professional services for the Authority.
- (18) In our opinion, there are no grounds to believe that the Authority will not be able to pay its debts as and when they fall due, that assets will be at all time maintained to the service standards currently determined by Authority and accordingly, the Authority is long term financially sustainable.

Yours sincerely



David Hitchcock
Executive Officer

3 August 2026

Mr Peter Brass
Chair – Audit & Risk Committee
Gawler River Floodplain Management Authority

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North Adelaide SA 5006

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Dean Newbery
ABN: 48 007 865 081

Dear Mr Brass

RE: External Audit Management Letter - Financial Year Ended 30 June 2026

We are pleased to report that we have completed our external audit of the Gawler River Floodplain Management Authority (**Authority**) for the financial year ended 30 June 2026.

The purpose of this report is to provide members the Audit & Risk Committee a summary of the significant matters that have arisen from our audit which we believe covers material matters dealt within our work completed.

As at the time of preparing this report, we have completed a sufficient level of work to enable us to provide you with our expected audit opinion subject to finalisation of the outstanding matters outlined within this report.

We are pleased to report that we expect to issue an unmodified audit report subject to the successful completion of the outstanding matters noted.

1. Executive Summary

1.1 Scope

The audit procedures have been designed and carried out by the audit team in accordance with Australian Auditing Standards and per the audit scope prescribed under the *Local Government Act 1999* and applicable Regulations for the financial year ended 30 June 2026.

1.2 Audit Status

All requested audit adjustments have been processed and disclosures within the financial report appropriately modified based on audit testing completed.

All requested information has been provided by the Administration during the course of the audit.

Subject to the finalisation of the matters outlined in this report, our audit opinion for the financial year ended 30 June 2026 will be signed without reference to any qualification.

1.3 Independence

In accordance with our professional ethical requirements, we confirm that for the financial year ended 30 June 2026, all members of our audit team have maintained their independence in accordance with the requirements of APES 110 – Code of Ethics for Professional Accountants, Part 4A, published by the Accounting Professional and Ethical Standards Board and in accordance with *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011*.

1.4 Outstanding Matters

Subject to the following work being satisfactorily completed, we expect an unmodified audit opinion to be issued for the financial year:

- Undertake a review of subsequent events since balance date.
- Obtain certified financial statements as required.
- Receipt of the signed Management Representation Letter.

2. Summary of Misstatements

Audit procedures did not identify any material misstatements.

3. Key Audit Matters Considered

3.1 Management Override of Internal Controls

The Australian Auditing Standards mandate that the external auditor must assume there is a risk that the Authority's Administration can override internal controls, even those that appear to be functioning effectively, leading to potential manipulation of accounting records.

The following audit work was undertaken:

- Review and observation of controls in operation to assess whether controls are operating effectively as intended throughout the period.
- Perform analytical reviews and recalculation of transactions.
- Test the appropriateness of journal entries processed to prepare the financial statements.
- Review of accounting estimates and assumptions applied to the preparation of those estimates to evaluate its appropriateness and relevance.

No matters were identified during the course of our audit as a result of sample testing conducted.

3.2 Accounting for Grant Income

The following audit work was undertaken:

- Examined the key assumptions used in recognising and treating grant income to ensure it is appropriately recognised and classified (e.g. operating versus capital) in accordance with *AASB 1058 Income of Not-for-Profit Entities* and the Model Financial Statements.

Our audit procedures have not identified any material misstatements.

3.3 Budget Review – Compliance with Regulations

Audit procedures have not identified any issues with budget timing or composition and there has been no repeat of the prior year matters raised in relation to the Regulation 10 report not being completed and budget review 3 not being completed within the statutory timeframe.

4. Other Matters for Those Charged with Governance and Management

4.1 Risk Assessment Review – Insurance Cover Options

We have been informed that an application has been made to the LGA Asset Mutual Fund to consider insurance coverage on the Bruce Eastick North Para Mitigation Dam and that further studies on the Dam are required before insurance coverage can be considered. We understand that a resolution to this matter is not expected until the 2027/28.

Due to the high level of importance on this matter, we ask that this be made a standing item at all Board and Audit and Risk Committee meetings to provide constant updates.

Conclusion

I would like to thank the Authority's Administration for the assistance provided during the course of the financial year.

Should you require further information, please contact me on 8267 4777 or samanthac@deannewbery.com.au.

Yours sincerely

DEAN NEWBERY

A handwritten signature in black ink, appearing to read 'Samantha', with a large loop at the start and a trailing flourish.

Samantha Creten
Director

C. Executive Officer

GAWLER RIVER FLOODPLAIN MANAGEMENT AUTHORITY
ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2026

CERTIFICATION OF AUDITOR INDEPENDENCE

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of the Gawler River Floodplain Management Authority for the year ended 30 June 2026, the Authority's Auditor, Dean Newbery, 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) of the *Local Government (Financial Management) Regulations 2011*.

.....

David Hitchcock

EXECUTIVE OFFICER

.....

Peter Brass

PRESIDING MEMBER
AUDIT AND RISK COMMITTEE

.....

Lino Di Lernia

CHAIRMAN

HEAD OFFICE

214 Melbourne Street
North Adelaide SA 5006

PO Box 755
North Adelaide SA 5006

T: (08) 8267 4777
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Dean Newbery
ABN: 48 007 865 081

Certification of Auditor's Independence

I confirm that, for the audit of the financial statements of the Gawler River Floodplain Management Authority for the year ended 30 June 2026, I have maintained my independence in accordance with the requirements of APES 110 – Code of Ethics for Professional Accountants, 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

Director

DEAN NEWBERY

3 August 2026

GAWLER RIVER FLOODPLAIN MANAGEMENT AUTHORITY
ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2026

CERTIFICATION OF AUDITOR INDEPENDENCE

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

.....
Jade Ballantine
Acting Chief Executive Officer
Adelaide Hills Council

.....
James Miller
Chief Executive Officer
Adelaide Plains Council

.....
Chris Cowley
Chief Executive Officer
Town of Gawler

.....
Martin McCarthy
Chief Executive Officer
The Barossa Council

.....
Sam Green
Chief Executive Officer
City of Playford

.....
Daryl Whicker
Chief Executive Officer
Light Regional Council

Agenda Item:	5.2
Committee:	GRFMA Audit and Risk Committee
Meeting Date:	10 August 2026
Title:	GRFMA 2025/2026 Annual Report

Recommendation:

That the GRFMA Audit and Risk Committee:

- 1. Receives and notes the GRFMA 2024/2025 Annual Report, as amended.**
 - 2. Recommends that the report be adopted by the GRFMA Board and distributed to Constituent Councils.**
-

The Annual Report of the Gawler River Floodplain Management Authority has been prepared for the period 1st July 2024 to 30th June 2025.

It has been prepared pursuant to Clause 17 of the Charter which requires that the Authority must submit an annual report on its work and operations, including its audited financial statements, to each Constituent Council before 30 September.

See attached for a copy of the GRFMA 2024/2025 Annual Report.

Note: the 2025/2026 Annual Financial Statements are to be inserted in the report following consideration and adoption of the recommendation of agenda Item 5.1 of the 10/08/2026 GRFMA Audit and Risk Committee meeting.



The Barossa Council

ANNUAL REPORT 2025-2026

Gawler River Floodplain Management Authority

Draft for adoption August 2026

Constituent Councils:

Adelaide Hills Council

Adelaide Plains Council

The Barossa Council

Town of Gawler

Light Regional Council

City of Playford

Gawler



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1. **Chairman's Report**
2. **Gawler River Floodplain Management Authority (GRFMA)**
3. **Governance**
4. **Financial Statements 2025-26**

Chairman's Report

The highlight of the 2025/26 year was GRFMA's success in securing a \$774,000 grant from the Commonwealth Government's Disaster Ready Fund to complete the Gawler River Flood Management Business Case.

With a \$290,000 contribution from the GRFMA, largely funded from existing cash reserves, a total of \$1,064,000 is available to address the gaps in the current version of the Business Case as identified in 2023 by the State Government's agency, Infrastructure SA.

In subsequent discussions with State Ministers and bureaucracy, the Department of Housing and Urban Development (DHUD) has agreed to lead the Business Case project, with support from the GRFMA.

The project is underway and expected to be completed by mid 2027, enabling governance and funding considerations to be addressed by the key government stakeholders in the second half of 2027.

This will mark a key juncture for the GRFMA and its Constituent Councils as the Business Case will trigger important decisions on long-term ownership of infrastructure and capacity to contribute to what are expected to be major capital projects.

In this regard, the coming year will involve a review of GRFMA's Charter to clarify the purpose of the GRFMA and to examine the current financial definitions and cost allocation methodologies.

This review is important as it will help inform GRFMA's strategic approach to negotiations with other stakeholders and beneficiaries of the flood management initiatives identified in the Business Case.

Other major work planned for 2026/27 is completion of a safety review of the Bruce Eastick North Para Flood Mitigation Dam in line with ANCOLD (2003) guidelines and an update of the dam's safety management documentation.

The Board

The GRFMA acknowledges and thanks the following retiring Board members for their contributions to the Authority: Greg Pattinson, Playford City Council; and Mark McShane, Light Regional Council.

Greg Pattinson represented the Playford City Council on the Board since 2015, which included membership on the Board's Audit and Risk Committee, and its Funding Advisory Sub-Committee. Greg's strategic insights on GRFMA matters have been invaluable.

We also acknowledge the sad passing of Cr Paul Koch, Town of Gawler. Paul's membership on the Board commenced in November 2018 and he was also a member of the Funding Advisory Committee. His attention to detail and thoughtful contributions will be missed.

The Board welcomes: Daryl Whicker, Light Regional Council

Lino Di Lernia

Chairman and Independent Member

Gawler River Floodplain Management Authority (GRFMA)

The Gawler River

The Gawler River is formed by the confluence of the North Para and South Para in the town of Gawler and is in the Adelaide Plains district of South Australia. The district surrounding the river produces cereal crops and sheep for both meat and wool, as well as market gardens, almond orchards and vineyards. The farm gate output of the Gawler River Floodplain horticultural areas is estimated to be at least \$500 million.



Purpose of the GRFMA

The GRFMA was formed as a Regional Subsidiary under Section 43 and Schedule 2 of the Local Government Act 1999 on 22 August 2002. The Constituent Councils are the Adelaide Hills Council, The Adelaide Plains Council, The Barossa Council, The Town of Gawler, Light Regional Council, and the City of Playford.

The Charter sets down the powers, functions, safeguards, accountabilities, and an operational framework.

The Authority has been established for the purpose of coordinating the planning, construction, operation, and maintenance of flood mitigation infrastructure for the Gawler River, and for the following functions:

- To raise finance for the purpose of developing, managing, and operating and maintaining works approved by the Board;
- To provide a forum for the discussion and consideration of topics relating to the Constituent Council's obligations and responsibilities in relation to management of flooding of the Gawler River;
- To advocate on behalf of the Constituent Councils and their communities where required to State and Federal Governments for legislative policy changes on matters related to flood mitigation and management and associated land use planning with Gawler River flood mitigation;
- To facilitate sustainable outcomes to ensure a proper balance between economic, social, environmental, and cultural consideration; and
- To provide advice as appropriate to the Constituent Councils in relation to development applications relevant to the Authority's roles and functions.



Governance

The Board

The Authority is governed by the Board of Management. The Board comprises:

- One independent person, who is not an officer, employee, or elected member of a constituent council, to be appointed as the Chairman of the Board of Management of the GRFMA for a term of three years.
- Two persons appointed from each of the six constituent councils (12 members in total). Council appointees comprise of the Council CEO, or delegate and one Elected Member.
- Deputy Board members as appointed by each Constituent Council.

The Members of the Board are:

Council	Board Members	Deputy Board Members
Chairman & Independent Member	Mr Lino Di Lernia	
Adelaide Hills Council	Cr Malcolm Herrmann Ms Jade Ballentine	
Adelaide Plains Council	Cr Terry-Anne Keen Mr James Miller	Cr Mel Lawrence Mr Tom Jones
The Barossa Council	Cr Tony Hurn Mr Jake Mc Vicar	Ben Clark
Town of Gawler	Cr Brian Sambell Mr Ashley Curtis	
Light Regional Council	Cr William Close Mr Daryl Whicker	
City of Playford	Cr Clinton Marsh Vacant June 2026 Vide G Pattinson	Cr Peter Rentoulis Mr Dale Welsh

Meetings of the Board are held at such time and such place as the Board decides, subject only to the requirement that there will be at least one meeting in every two calendar months.

Any Constituent Council, the Chairman or three Board Members may by delivering a written request to the Executive Officer require a special meeting of the Board to be held, and any such special meeting shall constitute a special meeting of the Authority.

Ordinary meetings of the Board are generally held bi-monthly on the third Thursday of the even months commencing at 9:45am; excepting December, which is held on the second Thursday.

Meetings are hosted by the Constituent Councils on a rotational roster with six Board meetings and one Special Board meeting held during the year as follows:

Ordinary Board Meetings:

- Thursday 29 August 2025
- Thursday 16 October 2025
- Thursday 12 December 2025
- Thursday 12 February 2026, Light Regional Council
- Thursday 16 April 2026, Adelaide Hills Council
- Thursday 25 June 2026, The Barossa Council

No special meetings were held in October 2025.

Technical Assessment Panel

A Technical Assessment Panel has been appointed to support the decision-making processes of the Board with delegated powers to provide advice and manage the technical aspects of the design, assessment, and construction of the various parts of the plan.

The Members of the Panel are:

- Mr Lino Di Lernia, Independent Member, Chairman
- Ms Ingrid Franssen, Flood Management, DEW
- Vacant, Principal Engineer Dams, SA Water
- Mr Ben Clark, The Barossa Council, Council representative
- Mr Phillip Kuhn, City of Playford, Council representative
- Mr David Hitchcock, GRFMA Executive Officer

No formal meetings of the Panel were held; however, Panel members provided out-of-session assistance and advice to DEW to facilitate delivery of the Gawler River Flood Management Business Plan.

Audit and Risk Committee

An Audit and Risk Committee has been appointed to review:

- The annual financial statements to ensure that they present fairly the situation to the Board; and
- The adequacy of the accounting, internal control, reporting and other financial management systems and practices to the Board on a regular basis.

The Committee held four meetings during the year:

- 12 August 2025
- 25 November 2025
- 02 February 2026
- 08 April 2026

The members of the Committee are:

- Mr Peter Brass, Independent Member and Chairman
- Mr Vincent Righer, City of Playford
- Cr Malcolm Herrmann, Adelaide Hills Council

Mr Peter Brass, Independent Member and Chairman, has been appointed for a two-year term ending 30 June 2028.

Cr Malcom Herrmann and Mr Phillip Kuhn have been appointed until the next periodical Local Government elections occur in April 2027.

Executive Officer

On 28/06/2023 the GRFMA engaged LUVROK Pty Ltd to undertake Executive Officer Services, in accordance with the agreed contract for service, for the term 1 July 2023 to 31 December 2025. On 27 February 2025, the contract was varied with an extension of service to expire 31 December 2027. Mr David Hitchcock is identified as the key person providing the services pursuant to the agreed terms.

External Auditor

Dean & Newbery Pty Ltd are the appointed external auditor.

On 14 December 2023, the GRFMA Board reappointed Dean & Newbery Pty Ltd as GRFMA External Auditor for a term of three plus two years, effective 1 July 2024.

GRFMA Policies

The following Policies have been adopted to provide management guidelines for the day-to-day business of the GRFMA.

- Procurement Policy
- Grant Policy
- Fraud, Corruption and Maladministration Prevention Policy
- Internal Review of Decisions Policy
- Code of Practice Meeting Procedures
- Anti-Discrimination Fair Treatment Policy
- Consultation Policy
- Work Health and Safety Policy
- Access to Meetings and Documents Policy
- Dam Valuation Policy
- Treasury Management Policy
- Freedom of Information Statement
- Information Asset Management Policy

The purpose of these policies is to provide prudent management guidelines for the day-to-day management of the affairs of the Authority.

Meetings

All meetings of the GRFMA and its committees are open to the public, except for those matters considered under Section 90 of the *Local Government Act 1999*.

Forum	Total Resolutions for the year	Resolutions to exclude the Public – S90(3)	Purpose	Order for docs to remain confidential - S91(7)	%
Board	60	2 1	S 90(3)(d) (e) AS90 (3) (b)(i)(ii)	2 1	3
Technical Assessment Panel	0	0		0	0
Audit Committee	35			0	0

Freedom of Information

No Freedom of Information requests were received during the year.

Strategic Plan

The GRFMA Strategic Plan 2021-26 is arranged under three themes, each with its own objective, related to the outcomes to be pursued.

Theme 1: Design, build, and maintain physical flood mitigation infrastructure.

Objective: To have in place an agreed extent of physical flood mitigation infrastructure that is fit for purpose and achieves the targeted levels of performance.

Theme 2: Develop and evolve key relationships.

Objective: To maintain key relationships that are most important to the Authority achieving its purpose.

Theme 3: Ensure good governance and ongoing financial sustainability.

Objective: To ensure that the Authority meets legislative requirements and contemporary standards of governance and is financially sustainable for the long term.

Priority Actions 2025/2026

The Department for Environment and Water (DEW), in partnership with the GRFMA, has facilitated development of a Gawler River Flood Management Business Case to identify a shared vision and objectives to improve flood management in the Gawler River region.

The Gawler River Flood Management initiative was included in Infrastructure SA's (ISA) Capital Intentions Statement in 2021 as a priority for business case development. Further work was undertaken in conjunction with ISA, project partners and stakeholders throughout 2021 and 2022 to provide additional information and details regarding the initiative. The work culminated in DEW completing the ISA Assurance Framework (ISAAF) Gate 1 review in May 2022 and the Business Case and Gate 2 review process on 4 December 2023.

The Business Case recommends a portfolio of actions to improve flood protection in the Gawler River which provide complementary benefits for the management of flood in the Gawler River, including:

1. Raising the height of the Bruce Eastick North Para Flood Mitigation Dam
2. Improvements and ongoing maintenance of existing levee banks
3. Improved planning controls to improve resilience of future developments to flooding
4. Flood awareness campaign to improve community resilience to flooding.

The GRFMA is collaborating with DEW on the projects to enhance and maintain current levee banks, as well as running a flood awareness campaign to help communities better withstand flooding.

Additionally, the State Government is assessing planning regulations to strengthen the resilience of future developments against floods.

The main priority for the GRFMA has been completing the Business Case, which has already led to some positive outcomes.

When the State Government handed responsibility to complete the business case to the GRFMA, the then version of the business case had been reviewed by a State Agency, Infrastructure South Australia, and was found to have significant gaps that needed to be addressed if it was to support the case for government funding.

Some of these gaps have now been resolved; however, there remain key issues such as confirming the structural integrity of the dam and agreeing on a funding model that involve significant work estimated to cost around \$1.06 million.

The GRFMA secured a \$774,000 grant from the Federal Government's Disaster Ready Fund (DRF), allowing completion of the business case with contribution from its own resources, with grant funding available from April 2026.

Further discussion with the Department of Housing and Urban Development (DHUD), to again highlight the importance of mitigating flood in the floodplain, resulted in DHUD's offer to take a lead role in finalising the business case.

The GRFMA has worked closely with SAFECOM, who are administering the DRF grant on behalf of the Federal Government's National Emergency Management Authority (NEMA), and DHUD and things have progressed to a stage where the business case project is well underway.

Key outcomes achieved in this period include the following.

- A Grant Agreement has been executed between GRFMA and SAFECOM allowing the flow of grant monies to the GRFMA.
- A Project Implementation Plan has been agreed between GRFMA/DHUD and SAFECOM and endorsed by NEMA; the project has commenced and is scheduled to be completed by 30 June 2027. DHUD and GRFMA have separately set a goal to present the business case to State Cabinet by December 2027.

- DHUD and GRFMA have entered a Memorandum of Understanding (MoU); a statement of intent and mutual understanding on the purpose of the arrangement between the parties which is to work collaboratively to address critical gaps identified in the ISA Review, with DHUD taking the lead. The MoU also describes the responsibilities of the parties and funding protocols.
- DHUD and GRFMA have agreed on a governance structure which includes a steering committee with representatives from key State Government agencies, the GRFMA and three of its constituent councils.

Operation of the Regional Subsidiary

Performance Targets:	Timings:	To be measured by:	Actual Achievements
Reports to Stakeholders	Bi-Monthly	Key Outcomes Summary to be published following each Board Meeting	☒ Key Outcomes Summary prepared and sent to Councils following GRFMA meetings.
Maintain effective Regional Subsidiary	December	On 28/06/2023 the GRFMA engaged LUVROK Pty Ltd to undertake Executive Officer Services, in accordance with the agreed contract for service, for the term 1 July 2023 to 31 December 2025.	☒ Mr David Hitchcock is identified as the key person providing the services pursuant to agreed terms. ☒ Effective 1/05/2024 to 31/12/2027. ☒ Mr Lino Dilernia has been appointed as the Chairperson and Independent Member of GRFMA for a term of three years, concluding on 30 April 2027.
	August	The appointment of Auditor, Bank Operators, levels of insurance, appropriate registrations, delegations, and policies be reviewed annually.	☒ Dean Newbery has been reappointed as GRFMA's external auditor for a term of three years with a two-year option, effective 1 July 2024. ☒ Appropriate levels of insurance reviewed in July 2025.
Review of the Business Plan	By 31 st March	Review the Business Plan prior to preparing the Budget. Forward to the Councils	☒ June 2025 - Business Plan 2025-2026 adopted. ☒ June 2026- Achievements against the Business Plan 2025 - 2026 presented.

Performance Targets:	Timings:	To be measured by:	Actual Achievements
Annual Budget	By 31 st March, June, October, December	Adopt for consultation forward to Councils- Adopt Budget – copy to Councils in 5 days- Conduct Budget Reviews	☒ 2025 - 2026 Draft Budget adopted. ☒ Budget Reviews 1, 2 and 3 reviewed by GRFMA Audit Committee.
Subscriptions	June December	Send half-year subscriptions to Council.	☒ All first half subscriptions paid. ☒ All Second half subscriptions paid.
Report to Constituent Councils	Following each Board meeting By 30 th September	The receipt of the following reports by Councils, Board Meeting Key Outcome Summary Annual Report including Annual Financial Statements	☒ Key Outcomes Summary prepared for meetings. ☒ Annual Report forwarded electronically to Councils.
Governance	Ongoing	Policies and new management framework documents developed and reviewed.	☒ Review of GRFMA policies underway for 2026. ☒ Management Framework documents now adopted GRFMA Strategic Plan, Asset Management Plan and Long Term Financial Plan. ☒ The GRFMA Audit and Risk Committee Chairperson reappointed from 1 July 2026 to 30 June 2028. ☒ The other two GRFMA Audit and Risk Committee Members have been reappointed from 1 July 2026 until November 2026.

Performance Targets:	Timings:	To be measured by:	Actual Achievements
Annual Operations		Implementation of requirements of the BENPFM Dam Operation and Maintenance Manual. Periodic inspections of BENPFM dam and lands Removal of deposited flood debris at upstream wall of BENPFM Dam Continuation of the revegetation program around land associated with the BENPFM Dam. Weed control	☑ Ongoing. Programmed management costed and funded in 2025/2026 Budget. ☑ Ongoing. ☑ As required. ☑ Ongoing, budgeted funds, 3 year Grant funding from Northern and Yorke Landscape Board concludes 30 June 2026. ☑ Annually.

Financial Statements 2025-26

To be attached following adoption August 2026

- 1. Certification of Financial Statements**
- 2. Financial Statements and Notes**
- 3. Related Parties Disclosures**
- 4. Statement of Auditors Independence**
- 5. Certification of Auditor Independence**

Agenda Item:	5.3
Committee:	GRFMA Audit and Risk Committee
Meeting Date:	10 August 2026
Title:	Policy Review

Recommendation 1:

That the GRFMA Audit and Risk Committee notes the 2026 review process for GRFMA policies and recommends that the following policy documents undergo further legal review:

(to be identified as appropriate)

Recommendation 2 (as a separate option for consideration)

That the GRFMA Audit and Risk Committee receives the 2026 review of GRFMA policies and recommends the documents be presented to the GRFMA Board for adoption.

The following Policies have been previously adopted to provide management guidelines for the day-to-day business of the GRFMA:

- Procurement Policy
- Grant Policy
- Fraud, Corruption and Maladministration Prevention Policy
- Internal Review of Decisions Policy
- Code of Practice Meeting Procedures
- Anti-Discrimination Fair Treatment Policy
- Consultation Policy
- Work Health and Safety Policy
- Dam Valuation Policy
- Treasury Management Policy
- Freedom of Information Statement
- Information Asset Management Policy

GRFMA policies are reviewed every three years, with the next review scheduled for 2026.

The last review occurred in 2023, during which the following policies underwent legal review:

- GRFMA Consultation with Councils Policy;
- Code of Practice for Meeting Procedures
- Internal Review of Decisions
- Procurement Policy;
- Fraud, Corruption, Misconduct, Maladministration Prevention Policy

The remaining policies were reviewed against comparable policies from Constituent Councils:

- GRFMA Grant Policy
 - Anti-Discrimination Fair Treatment Policy
 - Work Health and Safety Policy
 - Dam Valuation Policy
 - GRFMA Treasury Management Policy
-

- Freedom of Information Statement
- GRFMA Information Asset Management Policy (via records management consultant)

At its meeting on 16 April 2026, GRFMA endorsed a review of the current policies through the following resolution:

That the GRFMA Executive Officer, in collaboration with the GRFMA Audit and Risk Committee, coordinates a review of GRFMA policies, with an initial 2025/2026 budget allocation of \$5,000 designated for this purpose.

The GRFMA Executive Officer has completed a document review, including AI-supported checks of formatting, legislation and comparisons with relevant Council policies.

The Audit and Risk Committee is invited to consider which policy documents require further legal review, or whether the amended policies should be recommended to the GRFMA Board for adoption.

As the 2025/26 financial year has ended, any future review costs will need to be addressed through the 2026/27 Budget Review 1.

See attached draft of policy documents.

GAWLER RIVER FLOODPLAIN MANAGEMENT AUTHORITY

Website: www.gawler.sa.gov.au/grfma

Anti-Discrimination Policy

Strategic Reference:	Policy Documents
File Reference:	GRFMA, Admin, Policy
Responsibility:	Executive Officer
Applicable Legislation:	Local Government Act 1999 <i>Equal Opportunity Act 1984 (SA)</i> <i>Work Health and Safety Act 2012 (SA)</i>
Adopted:	2026
Minutes Reference:	
Revision Number:	3
Frequency of Review:	Every three Years
Next Review Due:	June 2029

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1. INTRODUCTION

- 1.1 This Policy has been developed recognising the need to reflect GRFMA's commitment to fairness and equal opportunity in the workplace.
- 1.2 This Policy applies to all GRFMA Board members, employees (including employees of other entities seconded to or otherwise placed in GRFMA), contractors, consultants and volunteers. In this Policy, these people are referred to as "Workers."

- 1.3 This Policy aims to provide information and set boundaries for Workers in terms of appropriate and acceptable behaviour in the workplace, and what constitutes inappropriate and unacceptable behaviour in the workplace.
- 1.4 This Policy intends to create a positive, respectful and productive working environment. It is important that all areas within GRFMA are working harmoniously and effectively.

2. PURPOSE

- 2.1 The objective of this Policy is to provide information and set boundaries for Workers in terms of appropriate and acceptable behaviour in the workplace, and negative behaviour that will not be accepted.
- 2.2 The objectives of the Policy are as follows:
 - 2.2.1 Provide access to all Workers about information and advice so they are able to carry out their duties in accordance with GRFMA's expectations;
 - 2.2.2 Educate and inform all Workers with respect to how to positively interact with each other, and what behaviour will be considered to be negative, harmful and unacceptable.
 - 2.2.3 Create a supportive environment among Workers that encourages a positive atmosphere;
 - 2.2.4 Encourage all Workers to have a healthy work/life balance, to not be subject to undue pressure;
 - 2.2.5 Ensure all Workers show respect to each other and to other GRFMA stakeholders;
 - 2.2.6 Inform all Workers of how to deal with conflicts in an appropriate manner, and if required follow due process; and
 - 2.2.7 Emphasise that negative and unacceptable behaviour that may include, but is not limited to: Bullying; Harassment; Sexual Harassment; racial discrimination; stereotyping cultures or behaviour; and intimidation, will not be tolerated in any form. These behaviours will be faced up to firmly and will be positively addressed.
- 2.3 GRFMA is committed to providing a safe and Harassment free workplace for Workers.
- 2.4 Workers must not harass, discriminate against, or support others who harass and discriminate against colleagues or members of the public. This includes, but is not limited to Harassment and discrimination on the grounds of sex, pregnancy, age, race (including colour, nationality, descent, ethnic or religious background), political affiliation, marital status, disability, sexuality, transgender or intersex status or carer's responsibility. It is the responsibility of everyone who is a part of, or associated with, GRFMA to eliminate such behaviours to create a positive and constructive culture for all to enjoy at work.

- 2.5 GRFMA has a duty of care and needs to balance Confidentiality of these issues with our legislative obligations. GRFMA will endeavour to maintain Confidentiality where applicable.

3. SCOPE AND APPLICATION

- 3.1 This Policy applies to all Workers engaged by GRFMA.
- 3.2 This Policy applies to behaviours that occur:
- 3.2.1 in connection with work, even if it occurs outside normal working hours;
 - 3.2.2 during work activities, for example at meetings of GRFMA or when dealing with employees of Constituent Councils;
 - 3.2.3 at work-related events, for example at conferences and work-related social functions; and
 - 3.2.4 on social media where Workers interact with colleagues or other stakeholders and their actions may affect them either directly or indirectly.

4. DEFINITIONS

Alleged Offender	Person against whom a Complaint has been lodged.
Bullying	Workplace Bullying is repeated and unreasonable behaviour directed towards a Worker or a group of Workers that creates a risk to health and safety.
Complaint	A type of problem, concern or complaint related to work or the work environment. A Complaint may be about any act, omission, situation or decision that a person thinks is unfair, discriminatory or unjustified.
Complainant	Person who feels they have been subjected to some form of unfair, discriminatory or unjustified treatment.
Confidentiality	Only those persons directly involved in lodging or investigating a Complaint (which may include the Alleged Offender) will have access to information about the Complaint.
Executive Officer	The Executive Officer of GRFMA
GRFMA	Gawler River Floodplain Management Authority
Harassment	Any unwanted, unsolicited and unreciprocated behaviour, act or statement that offends, humiliates or distresses the recipient.
Sexual Harassment	A person sexually harasses another person (the person harassed) if:

Victimisation	• the person makes an unwelcome sexual advance, or an unwelcome request for sexual favours, to the person harassed; or • engages in other unwelcome conduct of a sexual nature in relation to the person harassed, in circumstances in which a reasonable person, having regard to all the circumstances, would have anticipated the possibility that the person harassed would be offended, humiliated or intimidated.
	Any unfavourable treatment of, or disadvantage to, a person lodging a Complaint and/or person acting as a witness or assisting the Complainant, as a consequence of their involvement in a Complaint. The law protects the abovenamed persons from further disadvantage or mistreatment and management will take all necessary steps to ensure Victimisation does not occur.
Vilification	Any act that happens publicly, as opposed to privately, and that could incite (encourage, urge or stir up) others to hate or have serious contempt for, or severely ridicule a person, or a group of people, because of a personal attribute such as their race, sexuality, HIV or AIDS status or transgender status. Exceptions under the law include a fair report by media, acts of vilification that are done “reasonably and in good faith” for academic, artistic, scientific, research or other purposes in the “public interest” and material in parliamentary, court or tribunal proceedings or other Government inquiries.

5. GENERAL BEHAVIOUR

5.1 GRFMA’s constructive culture requires:

- 5.1.1 Treating everyone with respect, courtesy and dignity;
- 5.1.2 Open and balanced communication;
- 5.1.3 Respecting the roles of the other person;
- 5.1.4 Remembering basic courtesies;
- 5.1.5 Including people, rather than excluding people because of prejudice; and
- 5.1.6 Moving from blame to problem solving to deal with differences of opinion.

5.2 Workers must, at all times:

- 5.2.1 Act honestly in the performance of official duties at all times;

- 5.2.2 Act with reasonable care and diligence in the performance of official duties;
- 5.2.3 Discharge duties in a professional manner;
- 5.2.4 Act in a way that generates community trust and confidence in GRFMA;
- 5.2.5 Act in a reasonable, just, respectful and non-discriminatory way when dealing with all people;
- 5.2.6 Behave in a responsible and professional manner;
- 5.2.7 Treat others in the workplace with courtesy and respect;
- 5.2.8 Be fair and honest in their dealings with others.

6. BULLYING AND HARASSMENT

- 6.1 GRFMA has a zero-tolerance stance in relation to Bullying and Harassment in the workplace.
- 6.2 Bullying can adversely affect the psychological and physical health of a person.
- 6.3 Bullying can be harmful to the person experiencing it and to those who witness it. The effects will vary depending on individual characteristics as well as the specific situation and may include one or more of the following:
 - 6.3.1 distress, anxiety, panic attacks or sleep disturbance;
 - 6.3.2 physical illness, for example muscular tension, headaches, fatigue and digestive problems;
 - 6.3.3 loss of self-esteem and self-confidence;
 - 6.3.4 feelings of isolation;
 - 6.3.5 deteriorating relationships with colleagues, family and friends;
 - 6.3.6 negative impact on work performance, concentration and decision-making ability;
 - 6.3.7 depression; and
 - 6.3.8 thoughts of suicide.
- 6.4 Bullying can be harmful to organisations as well as individuals, resulting in:
 - 6.4.1 high levels of absenteeism and staff turnover;
 - 6.4.2 breakdown of teams and work relationships;
 - 6.4.3 poor public image in terms of becoming known as a difficult place to work;
 - 6.4.4 reduced efficiency, productivity and profitability;

- 6.4.5 unsafe work environment;
- 6.4.6 poor morale, erosion of loyalty and commitment;
- 6.4.7 increased costs associated with counselling, mediation and compensation claims, recruitment and retraining of new staff, management time; and
- 6.4.8 potential litigation and associated costs.
- 6.5 **Bullying** is repeated and unreasonable behaviour directed towards a worker or a group of workers that creates a risk to health and safety.
- 6.6 **Repeated behaviour** refers to the persistent nature of the behaviour and can involve a range of behaviours over time.
- 6.7 **Unreasonable behaviour** means behaviour that a reasonable person, having considered the circumstances, would see as unreasonable, including behaviour that is victimising, humiliating, intimidating or threatening.
- 6.8 Examples of behaviour, whether intentional or unintentional, that may be workplace Bullying if they are **repeated, unreasonable** and **create a risk to health and safety** include but are not limited to:
 - 6.8.1 abusive, insulting or offensive language or comments;
 - 6.8.2 aggressive and intimidating conduct;
 - 6.8.3 belittling or humiliating comments;
 - 6.8.4 victimisation;
 - 6.8.5 practical jokes or initiation;
 - 6.8.6 unjustified criticism or Complaints;
 - 6.8.7 deliberately excluding someone from work-related activities;
 - 6.8.8 withholding information that is vital for effective work performance;
 - 6.8.9 setting unreasonable timelines or constantly changing deadlines;
 - 6.8.10 setting tasks that are unreasonably below or beyond a person's skill level;
 - 6.8.11 denying access to information, supervision, consultation or resources to the detriment of the worker;
 - 6.8.12 spreading misinformation or malicious rumours;
 - 6.8.13 changing work arrangements such as rosters and leave to deliberately inconvenience a particular worker or workers;
- 6.9 If the behaviour involves violence, for example physical assault or the threat of physical assault, it should be reported to the police.

- 6.10 A single incident of unreasonable behaviour is not workplace Bullying, however it may be repeated or escalate and so should not be ignored.
- 6.11 Reasonable management action taken in a reasonable manner **does not** constitute workplace Bullying. Reasonable management action may include:
 - 6.11.1 setting realistic and achievable performance goals, standards and deadlines;
 - 6.11.2 fair and appropriate rostering and allocation of working hours;
 - 6.11.3 transferring a worker to another area or role for operational reasons;
 - 6.11.4 deciding not to select a worker for a promotion where a fair and transparent process is followed;
 - 6.11.5 informing a worker about unsatisfactory work performance in an honest, fair and constructive way;
 - 6.11.6 informing a worker about unreasonable behaviour in an objective and confidential way;
 - 6.11.7 implementing organisational changes or restructuring; and/or
 - 6.11.8 taking disciplinary action, including suspension or terminating employment where appropriate or justified in the circumstances.
- 6.12 Workers must not engage in Bullying or Harassment inside or outside of the workplace and are expected to comply with the standards of conduct set out in this Policy at all times.

7. **UNACCEPTABLE BEHAVIOUR**

- 7.1 Further to section 6 of this Policy, the following types of conduct constitute unacceptable behaviour (these are non-exhaustive):
 - 7.1.1 Workers demanding, without appropriate notice, access to information in a way that is not respectful of the position or time constraints of the other;
 - 7.1.2 Displaying confronting behaviour, such as abusive language, rudeness and aggression (e.g. swearing, making a fist with hand);
 - 7.1.3 Undermining other Worker(s);
 - 7.1.4 Workers making personal attacks in a public forum;
 - 7.1.5 Behaviour, such as threats or intimidation (e.g. invading personal space);
 - 7.1.6 Excluding others;
 - 7.1.7 Gossiping;
 - 7.1.8 Racist or sexual slurs;

- 7.1.9 Victimization or Harassment (including Sexual Harassment);
- 7.1.10 Vilification;
- 7.1.11 Workers, outside of their contractual responsibility, becoming directly involved in our business;
- 7.1.12 Intimidation or use of perceived position of power to coerce others by fear, reprimand, humiliation or other threats;
- 7.1.13 Psychological or physical Harassment, including Bullying or psychological threats;
- 7.1.14 Violence and assault of another.

8. RESPONSIBILITIES

- 8.1 **All Workers** have a role in demonstrating acceptable workplace behaviour.
- 8.2 **The Executive Officer and the Board** have a strong leadership role in demonstrating acceptable workplace behaviour. They are responsible for ensuring the endorsement, support and implementation of the policy and procedure. They are also responsible for:
 - 8.2.1 Making sure that GRFMA meets its legal obligations with respect to Bullying and Harassment prevention;
 - 8.2.2 Fostering the development of a culture within the organisation that is respectful of individual Workers, and discourages Bullying, Harassment and discrimination of any sort;
 - 8.2.3 Assisting reconciliation between the parties and investigating Complaints whether written or verbal;
 - 8.2.4 Ensuring that this Policy and information is made available to all Workers;
 - 8.2.5 Being available to other persons to answer enquiries about Harassment and Bullying and to assist in the resolution of Harassment and Bullying Complaints if requested;
 - 8.2.6 Ensuring Confidentiality and privacy is maintained in all matters as far as practicable;
 - 8.2.7 Considering and, where appropriate, investigating all Complaints, whether written, verbal, formal or informal;
 - 8.2.8 Acting as a mediator, when requested, ensuring that mediation meetings are fair, that all parties are heard without bias, and that all known facts of the Complaint are given the opportunity to be brought forward;
 - 8.2.9 Ensuring Complaints are resolved promptly, sensitively and with impartiality; and

8.2.10 Continually monitoring Complaints that have been resolved to ensure that the negotiated outcomes have been implemented and that an assessment of the effectiveness of the negotiated strategies is conducted.

8.3 **Workers** are responsible for respecting the rights of other persons and to never encourage or condone Harassment or Bullying. Workers must comply with this Policy at all times. If a Worker believes that a fellow colleague is being harassed, he or she can help prevent further incidents of Harassment occurring by offering support to the person being harassed. Examples include:

8.3.1 Informing them that he or she is willing to act as a witness if the person being harassed decides to lodge a Complaint;

8.3.2 Refusing to join in with any harassing activity; and

8.3.3 Supporting the person being harassed.

8.4 It is not the responsibility of the person witnessing the Harassment to say anything to the offender.

9. **REVIEW**

9.1 This Policy shall be reviewed by GRFMA every three years.

9.2 Upon review, GRFMA will communicate the updated Policy to all relevant persons.

GAWLER RIVER FLOODPLAIN MANAGEMENT AUTHORITY

Website: www.gawler.sa.gov.au/grfma

Code of Practice for Meeting Procedures

Strategic Reference:	Policy Documents
File Reference:	GRFMA, Admin, Policy
Responsibility:	Executive Officer
Applicable Legislation:	Local Government Act 1999
Adopted:	<i>[Note for review: adoption date not yet entered]</i>
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1. INTRODUCTION

1.1 Pursuant to clause 6.3.10 of the Charter of the Gawler River Floodplain Management Authority (**GRFMA**), the Board of GRFMA must adopt a Code of Practice for Meeting Procedures to apply to the proceedings at and conduct of meetings of the Board.

1.2 This Code of Practice for Meeting Procedures sets out the procedures to be

followed at all meetings of the Board.

- 1.3 This Code should be read in conjunction with the GRFMA Charter.
- 1.4 In the event of any inconsistency between the Charter and this Code, the Charter shall prevail.

2. SCOPE

This Code applies to all meetings of the Board of GRFMA.

3. PRINCIPLES

The following principles should be applied with respect to the procedures to be observed at Board meetings:

- 3.1 Procedures should facilitate open, transparent and informed decision-making;
- 3.2 Procedures should encourage appropriate community participation in the affairs of GRFMA;
- 3.3 Procedures should reflect levels of formality appropriate to the nature and scope of responsibilities exercised at a meeting; and
- 3.4 Procedures should be sufficiently certain to provide decision-makers with confidence in the deliberations undertaken at the meeting.

4. NOTICE OF MEETINGS

- 4.1 Meetings will be held every two months on the third Thursday of the month, or as otherwise agreed between the members of the Board.
- 4.2 At least three clear days before a Board meeting, the Executive Officer must give written notice to all Board Members and Constituent Councils:
 - 4.2.1 setting out the date, time and place of the meeting;
 - 4.2.2 the agenda for the meeting; and
 - 4.2.3 providing any relevant documents or reports to be discussed at the meeting, to allow Board members sufficient time to review.

5. THE ROLE OF THE CHAIR

- 5.1 The Chair is required to control the meeting procedures and has the task of:
 - 5.1.1 ensuring proper notice was given and an agenda provided;
 - 5.1.2 checking (and usually signing) the minutes of previous meetings;
 - 5.1.3 ensuring the meeting gets through its business in a timely fashion;
 - 5.1.4 dealing with the order of business;
 - 5.1.5 keeping order and facilitating discussion;

- 5.1.6 receiving motions, putting them to the vote and declaring the result;
 - 5.1.7 making sure decisions are reached on issues discussed and that everyone understands what the decisions are; and
 - 5.1.8 declaring the meeting closed.
- 5.2 The Chair has a deliberative vote but in the event of an equality of votes does not have a casting vote.

6. MEETING PROCEDURES

6.1 Convening meetings

- 6.1.1 All Board meetings must be properly convened in accordance with the Charter.
- 6.1.2 Ordinary meetings may be convened at such times and places as determined by the Board, except that there must be at least one ordinary meeting of the Board every two months.
- 6.1.3 Special meetings may be convened in accordance with clause 6.3.7 of the Charter.

6.2 Quorum

Before the Board meeting, a quorum must be established in accordance with the Charter. A quorum must then be maintained during the meeting. A valid resolution cannot be made unless a quorum is established.

6.3 Electronic meetings

- 6.3.1 At the discretion of the Board, a meeting may be held by telephone or audiovisual means (e.g. Zoom or Microsoft Teams) rather than in person.
- 6.3.2 Any electronic meeting is deemed to constitute a meeting of the Board provided that a quorum is present.
- 6.3.3 Each Board member taking part in the electronic meeting must at all times be able to hear and be heard by each of the other Board members present.
- 6.3.4 At the commencement of or upon entering an electronic meeting, each Board member must announce their presence to all other Board Members taking part in the meeting.
- 6.3.5 A Board member must not disconnect from an electronic meeting without first notifying the Chair of the meeting.
- 6.3.6 Public access should be provided to any electronic meeting in accordance with clause 6.4 of this Code.

6.4

6.5 Public access to meetings

- 6.5.1 The Charter provides that Chapter 6, Part 3 of the *Local Government Act 1999* (SA) (**LG Act**) extends to GRFMA as if it were a Council.
- 6.5.2 Accordingly, all Board meetings are open to the public, except to the extent that it is appropriate for the meeting to be closed to the public as set out in section 90 of the LG Act.

7. VOTING PROCEDURES

7.1 Putting forward and voting on a motion

- 7.1.1 All motions provided with notice must be included in the agenda and circulated to Board members for consideration before a meeting for discussion and a decision. If a motion is passed it becomes a resolution. Resolutions are binding and should be recorded in the minutes of the meeting.
- 7.1.2 A motion may be proposed and passed in accordance with the following procedure:
 - 7.1.2.1 a Board member puts forward a motion, being a clear and concise proposal for a decision or action, to the meeting via the Chair.
 - 7.1.2.2 a second Board member agrees to 'second' the motion so it can be put before the meeting for consideration. A motion that is not seconded will lapse.
 - 7.1.2.3 there is an opportunity for Board members to discuss and speak for or against the motion.
 - 7.1.2.4 the motion is read aloud and voted on.
 - 7.1.2.5 if the motion is passed, it becomes a resolution. A resolution passed by a simple majority of votes (more than half of the Board members who cast a vote) is known as an ordinary resolution.
 - 7.1.2.6 the resolution is formally documented in the minutes along with the name of mover and seconder.
- 7.1.3 The Chair may refuse to accept a motion if the subject matter is, in their opinion, beyond the power of the Board.

7.2 Formal motions

- 7.2.1 A Board member who has not spoken in the debate on a question may move a formal motion.
- 7.2.2 A formal motion must be in the form of a motion set out in Clause 7.2.3 (inclusive) and no other formal motion to a different effect will be recognised.
- 7.2.3 If the formal motion is:

- 7.2.3.1 that **the meeting proceed to the next business**, then the effect of the motion, if successful, is, in the case of an amendment, that the amendment lapses and the meeting proceeds with the consideration of the motion before the meeting without further reference to the amendment and, in the case of a motion, that the motion lapses and the meeting proceeds to the next item of business;
- 7.2.3.2 that **the question be put**, then the effect of the motion, if successful, is that debate is terminated and the question put to the vote by the Chair without further debate;
- 7.2.3.3 that **the question lie on the table**, then the effect of the motion, if successful, is that the meeting immediately moves to the next item of business and the question can then only be retrieved at a later time by resolution (and, if so retrieved, debate is then resumed at the point of interruption);
- 7.2.3.4 that **the question be adjourned**, then the effect of the motion, if successful, is that the question is disposed of for the time being but debate can be resumed at the later time (at the point of interruption);
- 7.2.3.5 that **the meeting be adjourned**, then the effect of the motion, if successful, is that the meeting is brought to an end immediately without the consideration of further business.
- 7.2.4 If seconded, a formal motion takes precedence and will be put by the Chair without discussion unless the motion is for an adjournment (in which case discussion may occur (but only occur) on the details for resumption).
- 7.2.5 A formal motion does not constitute an amendment to a substantive motion.
- 7.2.6 If a formal motion is lost:
 - 7.2.6.1 the meeting will be resumed at the point at which it was interrupted; and
 - 7.2.6.2 if the formal motion was put during debate (and not at the end of debate) on a question, then a similar formal motion (ie a motion to the same effect) cannot be put until at least 1 Board member has spoken on the question.
- 7.2.7 A formal motion for adjournment must include the reason for the adjournment and the details for resumption.

7.3 **Motions without notice**

- 7.3.1 A Board member may bring forward any business by way of a motion without notice.

- 7.3.2 The Chair may refuse to accept a motion without notice if, after taking into account the principles (at Clause 3), they consider that the motion should be dealt with by way of a written notice of motion.

7.4 Varying a motion or resolution

- 7.4.1 The mover with the agreement of the meeting may vary a motion. Alternatively, a Board member may move an amendment to the original motion, which if successful will form part of the motion.
- 7.4.2 Any Board member may move an amendment to the original motion. Every proposed amendment must have a seconder.
- 7.4.3 A maximum of two (2) amendments can be made to any motion. However, there is no limit on the number of times the mover may vary the motion with the agreement of the meeting.
- 7.4.4 Resolutions can be withdrawn or cancelled at the same meeting by using the same procedure that applies for moving and adopting a resolution.

7.5 Questions

- 7.5.1 A Board member may ask a question on notice by giving the Chair written notice of the question at least five clear days before the date of the meeting at which the question is to be asked.
- 7.5.2 If notice of a question is given under Clause 7.5.1:
 - 7.5.2.1 the Chair must ensure that the question is placed on the agenda for the meeting at which the question is to be asked; and
 - 7.5.2.2 the question and the reply must be entered in the minutes of the relevant meeting.
- 7.5.3 A Board member may ask a question without notice at a meeting.
- 7.5.4 The Chair may allow the reply to a question without notice to be given at the next meeting.
- 7.5.5 A question without notice and the reply will not be entered in the minutes of the relevant meeting unless the Board members present at the meeting resolve that an entry should be made.
- 7.5.6 The Chair may rule that a question with or without notice not be answered if the Chair considers that the question is vague, irrelevant, insulting or improper.

7.6 Voting methods

- 7.6.1 The following methods of voting may be adopted at a meeting where the majority of Board members agree:

- 7.6.1.1 show of hands: Board members vote by raising their hand when asked if they are in favour or against the motion and a count is taken.
- 7.6.1.2 voice vote: a simple method by which Board members indicate their vote by saying 'yes' or 'no'. The decision is based on the volume of sound and there is no clear count of those in favour and against the motion;
- 7.6.1.3 rising method: similar to show of hands but Board members exercise their vote by standing up;
- 7.6.1.4 ballot: Board members cast their vote in writing;
- 7.6.1.5 proxy and/or postal votes;
- 7.6.2 In the absence of specific agreement otherwise, any vote will be conducted by show of hands.

7.7 Points of order

- 7.7.1 When a Board member is speaking in a meeting, another Board member should not interrupt that Board member unless:
 - 7.7.1.1 the Chair interrupts in the interest of orderly conduct; or
 - 7.7.1.2 there is a point of order.
- 7.7.2 A Board member may challenge a speaker's right to continue by raising a point of order. It may be that:
 - 7.7.2.1 the speaker is addressing issues outside the subject matter of the motion;
 - 7.7.2.2 fair rules of debate are not being followed;
 - 7.7.2.3 the speaker is taking an unreasonable amount of time;
 - 7.7.2.4 a quorum is not present; or
 - 7.7.2.5 the language is offensive or abusive.
- 7.7.3 The original debate is suspended while the Chair listens to the reasons why the point of order has been raised and may invite discussion about the issue. It is the task of the Chair to rule on the point of order and their decision is final.

8. REVIEW

- 8.1 This Policy shall be reviewed by GRFMA every three years.
- 8.2 Upon review, GRFMA will communicate the updated Policy to all relevant persons.

GAWLER RIVER FLOODPLAIN MANAGEMENT AUTHORITY

Website: www.gawler.sa.gov.au/grfma

Fraud, Corruption, Misconduct and Maladministration Prevention Policy

Strategic Reference:	Policy Documents
File Reference:	GRFMA, Admin, Policy
Responsibility:	Executive Officer
Applicable Legislation:	Independent Commission Against Corruption Act 2012 (SA) Ombudsman Act 1972 (SA) Public Interest Disclosure Act 2018 (SA)
Adopted:	
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1. Introduction and Scope

- 1.1 The Gawler River Floodplain Management Authority (GRFMA) is committed to acting in the best interests of its constituent councils and the community and to upholding the principles of honesty, integrity and transparency.
- 1.2 The purpose of this Policy is to:
 - 1.2.1 provide a clear statement to all Board members and employees that fraudulent conduct, Corruption, Misconduct and/or Maladministration is not acceptable and will not be tolerated;
 - 1.2.2 protect GRFMA assets, interests and reputation from the risks associated with Fraud, Corruption, Misconduct and/or Maladministration;
 - 1.2.3 outline GRFMA's approach to the prevention, detection and response to Fraud, Corruption, Misconduct and Maladministration;
 - 1.2.4 foster an ethical environment and culture which is conscious of, actively discourages, does not tolerate and appropriately deals with Fraud, Corruption, Misconduct and Maladministration;
 - 1.2.5 educate GRFMA Board members, employees, contractors, consultants, volunteers and members of the public about requirements and processes for reporting conduct reasonably suspected of being Fraud, Corruption, Misconduct and/or Maladministration;
 - 1.2.6 ensure that GRFMA develops a consistent approach to the establishment and maintenance of effective systems and internal controls to guard against fraud, corruption, misconduct and maladministration.
- 1.3 This Policy is intended to complement and be implemented in conjunction with the GRFMA Charter and GRFMA policies.
- 1.4 GRFMA will review and update this Policy every three years, consistent with the review cycle set out in section 10.1.
- 1.5 This Policy applies to all GRFMA Board members, employees, contractors, consultants and volunteers of GRFMA.
- 1.6 This Policy is separate from any obligations which may arise under the Public Interest Disclosure Act 2018 (SA).

2. Definitions

For the purposes of this Policy the following definitions apply:

- 2.1 Commissioner means the person holding or acting in the office of the principal officer of the Independent Commission Against Corruption per section 8 of the ICAC Act.

- 2.2 Corruption means corruption in public administration, as provided for in section 5(1) of the ICAC Act, and in particular means conduct that constitutes:
- 2.2.1 an offence against Part 7 Division 4 (offences relating to public officers) of the Criminal Law Consolidation Act 1935, which includes the following offences:
 - 2.2.1.1 bribery or corruption of public officers;
 - 2.2.1.2 threats or reprisals against public officers;
 - 2.2.1.3 abuse of public office;
 - 2.2.1.4 demanding or requiring benefit on basis of public office;
 - 2.2.1.5 offences relating to appointment to public office; or
 - 2.2.2 an offence against the Public Sector (Honesty and Accountability) Act 1995 or the Public Corporations Act 1993, or an attempt to commit such an offence; or
 - 2.2.3 an offence against the Lobbyist Act 2015, or an attempt to commit such an offence; or
 - 2.2.4 any of the following in relation to an offence referred to in a preceding paragraph:
 - 2.2.4.1 aiding, abetting, counselling or procuring the commission of the offence;
 - 2.2.4.2 inducing, whether by threats or promises or otherwise, the commission of the offence;
 - 2.2.4.3 being in any way, directly or indirectly, knowingly concerned in, or party to, the commission of the offence;
 - 2.2.4.4 conspiring with others to affect the commission of the offence.
- 2.3 GRFMA means Gawler River Floodplain Management Authority.
- 2.4 Employee refers to all GRFMA employees whether they are working in a full-time, part-time or casual capacity and includes persons employed by other entities (such as Constituent Councils) who are seconded to or otherwise placed in GRFMA.
- 2.5 Fraud includes an intentional dishonest act or omission done with the purpose of deceiving.

Note: There is no statutory or agreed common law definition of Fraud. Offences addressed under Part 5 and Part 6 of the Criminal Law Consolidation Act 1935 are considered to constitute Fraud offences. An ordinary or lay meaning of Fraud is 'to obtain dishonestly that which the person is not entitled to'. Fraud is a broad label applicable to conduct / practices that involve knowingly dishonest or deceitful behaviour meant to obtain an unjust benefit. Dishonesty is the key element in fraudulent behaviour, as provided for under section 131 of the Criminal Law Consolidation Act 1935.

- 2.6 ICAC Act is the Independent Commission Against Corruption Act 2012.
- 2.7 Maladministration means maladministration in public administration as defined in section 4(2) of the Ombudsman Act and in particular
 - 2.7.1 means:
 - 2.7.1.1 conduct of a public officer, or a practice, policy or procedure of a public authority, that results in an irregular and unauthorised use of public money or substantial mismanagement of public resources; or
 - 2.7.1.2 conduct of a public officer involving substantial mismanagement in or in relation to the performance of official functions; and
 - 2.7.2 includes conduct resulting from impropriety, incompetence or negligence; and
 - 2.7.3 is to be assessed having regard to relevant statutory provisions and administrative instructions and directions.
- 2.8 Misconduct means misconduct in public administration as defined in section 4(1) of the Ombudsman Act and in particular means 'an intentional and serious contravention of a code of conduct by a public officer while acting in their capacity as a public officer that constitutes a ground of disciplinary action against the officer.'
- 2.9 Office for Public Integrity (OPI) is the office established under the ICAC Act that has the function to:
 - 2.9.1 receive and assess complaints about public administration from members of the public;
 - 2.9.2 receive and assess reports about corruption, misconduct and maladministration in public administration from inquiry agencies (including the Ombudsman), public authorities (including GRFMA) and public officers; and
 - 2.9.3 refer complaints and reports to inquiry agencies, public authorities and public officers in circumstances approved by the Commissioner or make recommendations as to whether and by whom complaints and reports should be investigated.
- 2.10 Ombudsman Act means the Ombudsman Act 1972 (SA)
- 2.11 PID Act means the Public Interest Disclosure Act 2018.

2.12 Public Officer has the meaning given by section 4 and Schedule 1 of the ICAC Act, and includes:

2.12.1 a GRFMA Board member; and

2.12.2 an employee or officer of GRFMA;

2.13 Publish is defined in section 4 of the ICAC Act, and means publish by:

2.13.1 newspaper, radio or television;

2.13.2 internet or other electronic means of creating and sharing content with the public or participating social networking with the public; or

2.13.3 any similar means of communication with the public.

3. Prevention

3.1 GRFMA recognises that the occurrence of Fraud, Corruption, Misconduct and Maladministration will be more likely to prevail in an administrative environment where opportunities exist for waste and abuse.

3.2 GRFMA also recognises that the most effective way to prevent the occurrence of Fraud, Corruption, Misconduct and Maladministration is to instill and continually reinforce a culture across GRFMA of acting lawfully, ethically and in a socially responsible manner, and to support this culture with the implementation of appropriate internal control mechanisms.

3.3 GRFMA expects Board members, employees, contractors, consultants and volunteers will assist in facilitating a sound ethical culture and preventing Fraud, Corruption, Misconduct and Maladministration by:

3.3.1 understanding the responsibilities of their positions;

3.3.2 familiarising themselves with GRFMA policies and procedures and adhering to them;

3.3.3 understanding what behaviour constitutes Fraud, Corruption, Misconduct and/or Maladministration;

3.3.4 maintaining an awareness of the strategies that have been implemented by GRFMA to minimise Fraud, Corruption, Misconduct and Maladministration;

3.3.5 being continuously vigilant to the potential for Fraud, Corruption, Misconduct and Maladministration to occur in the GRFMA environment; and

3.3.6 reporting suspected or actual occurrences of Fraud, Corruption, Misconduct and Maladministration in accordance with Part 5 and 6 of this Policy.

4. Education and Awareness

4.1 GRFMA recognises that the success and credibility of this Policy will largely depend upon how effectively it is communicated throughout the organisation and beyond.

4.2 GRFMA will, therefore, from time to time take proactive steps towards ensuring that the wider community is aware of GRFMA's zero-tolerance stance towards Fraud, Corruption, Misconduct and Maladministration, including by:

4.2.1 promoting GRFMA's initiatives and policies regarding the control and prevention of Fraud, Corruption, Misconduct and Maladministration on the GRFMA website and at GRFMA offices; and

4.2.2 referring to GRFMA's Fraud, Corruption, Misconduct and Maladministration initiatives in GRFMA's Annual Report.

5. Reporting Corruption, Misconduct or Maladministration

5.1 Any Public Officer who has or acquires knowledge of actual or reasonably suspected Corruption in GRFMA or in other public administration must report this information to the OPI as soon as practicable in accordance with the Directions and Guidelines for Public Officers published by the OPI pursuant to section 18B(1) of the ICAC Act.

5.1.1 A report to the OPI should be made using the online report form available at: <http://publicintegrity.sa.gov.au>

Note: Particulars of what a report should include are available in the Directions and Guidelines for Public Officers.

5.2 Any Public Officer who has or acquires knowledge of actual or reasonably suspected Misconduct or Maladministration should report this information to the Ombudsman as soon as practicable in accordance with the Ombudsman's Directions and Guidelines.

5.2.1 A report to the Ombudsman should be made using the online report form available at: <https://www.ombudsman.sa.gov.au/make-a-report>

Note: Particulars of what a report should include are available in the Ombudsman's Directions and Guidelines.

5.3 Any member of the public who has or acquires knowledge of reasonably suspected Corruption, Misconduct or Maladministration may make a complaint to the OPI or Ombudsman, as the case may be.

5.4 Nothing in this section is intended to prevent a Public Officer or member of the public from reporting reasonably suspected Corruption or Maladministration in GRFMA or in other public administration to another relevant authority for the purposes of the PID Act. Relevant authorities for the purposes of the PID Act include (depending on the circumstances) the Environment Protection Agency, the Auditor-General or a member of the police force. Such a disclosure may be protected under the PID Act.

5.5 Further information about reporting requirements is available at the OPI's website: <https://publicintegrity.sa.gov.au> and the Ombudsman's website: <http://ombudsman.sa.gov.au>

- 5.6 Where a GRFMA Board member, employee, contractor, consultant, volunteer or member of the public acquires knowledge of reasonably suspected Corruption, Misconduct or Maladministration in GRFMA, they are encouraged to also bring this matter to the attention of the Executive Officer (separate to any report or complaint made to OPI or the Ombudsman), but only if they feel comfortable to do so. The Executive Officer will endeavour to keep the matter confidential as far as practicable and to the extent permissible by law.

6. Reporting Other Fraud

- 6.1 Where a GRFMA Board member, employee, contractor, consultant or volunteer has or acquires knowledge of actual or reasonably suspected Fraud or other similar conduct that does not constitute Corruption or Misconduct or Maladministration, that knowledge should be reported to GRFMA's Executive Officer. The Executive Officer will endeavour to keep the matter confidential as far as practicable and to the extent permissible by law.

7. Confidentiality and Publication Prohibitions

- 7.1 A person who receives information knowing that the information is connected with a matter that forms or is the subject of a complaint, report, assessment, investigation, referral or evaluation under the ICAC Act must not disclose that information, other than in the limited circumstances set out in section 54(3) of the ICAC Act or section 29A(3) of the Ombudsman Act.
- 7.2 A person must not, other than as authorised by the Commissioner or the Director of OPI in the case of matters under the ICAC Act, or the Ombudsman or a person approved by the Ombudsman in the case of matters under the Ombudsman Act, publish or cause to be published any of the following:
- 7.2.1 information tending to suggest that a particular person is, has been, may be, or may have been, the subject of a complaint, report, assessment, investigation or referral under the ICAC Act or the Ombudsman Act;
 - 7.2.2 information that might enable a person who has made a complaint or report under the ICAC Act or the Ombudsman Act to be identified or located;
 - 7.2.3 the fact that a person has made or may be about to make a complaint or report under the ICAC Act or the Ombudsman Act;
 - 7.2.4 information that might enable a person who has given or may be about to give information or other evidence under the ICAC Act or the Ombudsman Act to be identified or located;
 - 7.2.5 the fact that a person has given or may be about to give information or other evidence under the ICAC Act or the Ombudsman Act; or
 - 7.2.6 any other information or evidence which the Commission or the Ombudsman has prohibited from publication.

- 7.3 A failure to comply with confidentiality requirements pursuant to the ICAC Act or the Ombudsman Act can constitute an offence. A GRFMA employee who fails to comply with these requirements may also face disciplinary action which may include dismissal from employment.

8. Action by the Executive Officer

- 8.1 Unless otherwise directed by the OPI, ICAC, Ombudsman or SAPOL, the Executive Officer will investigate how the alleged Corruption, Fraud, Misconduct or Maladministration occurred to determine the cause for the breakdown in controls and identify if any recommendations as to changes in policies, procedures or internal controls should be made to GRFMA. The investigation should:
- 8.1.1. occur as soon as practicable after the alleged incident; and
 - 8.1.2. not impose on or detract from any investigation being undertaken by ICAC, the Ombudsman or SAPOL;
 - 8.1.3. have regard to any recommendations in any report received from the ICAC, the Ombudsman or SAPOL on the incident.
- 8.2 The Executive Officer will, in conducting the investigation and deciding whether and how to report on the investigation to GRFMA, have regard to any confidentiality requirements under the ICAC Act, Ombudsman Act or PID Act.
- 8.3 Action taken by the Executive Officer following an investigation into alleged Fraud, Corruption, Misconduct or Maladministration may include disciplinary action against any employee involved in the incident.

9. False Disclosure

- 9.1 A person who knowingly makes a false disclosure or a false or misleading statement in a complaint or report may be guilty of an offence under the ICAC Act or the Ombudsman Act.
- 9.2 A GRFMA employee who makes a false disclosure may also face disciplinary action which may include dismissal from employment.

10. Review

- 10.1 This Policy shall be reviewed by GRFMA every three years.
- 10.2 Upon review, GRFMA will communicate the updated Policy to all relevant persons.

Gawler River Floodplain Management Authority

GAWLER RIVER FLOODPLAIN MANAGEMENT AUTHORITY

Website: www.gawler.sa.gov.au/grfma

FREEDOM OF INFORMATION STATEMENT

Strategic Reference:	Policy Documents
File Reference:	GRFMA, Admin, Policy
Responsibility:	Executive Officer
Applicable Legislation:	Freedom of Information Act 1991 (SA)
Adopted:	2026
Minutes Reference:	
Revision Number:	3
Frequency of Review:	Every Three Years
Next Review Due:	June 2029

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Gawler River Floodplain Management Authority

1. Introduction

This Freedom of Information Statement is published by the Gawler River Floodplain Management Authority (**GRFMA**) in accordance with Section 9 of the *Freedom of Information Act 1991* (SA) (**FOI Act**). The GRFMA is pleased to comply with the legislation and publishes an updated Information Statement every twelve months to provide an overview of the types of information held by the Authority.

The purpose of this statement is to assist members of the public to identify the functions and decision making processes of GRFMA, detail the type of information held by GRFMA and advise how it can be accessed by the public.

2. Structure of GRFMA

The GRFMA was formed as a Regional Subsidiary under Section 43 and Schedule 2 of the Local Government Act 1999 on 22 August 2002. The Constituent Councils are the Adelaide Hills Council, The Adelaide Plains Council, The Barossa Council, The Town of Gawler, Light Regional Council, and the City of Playford.

3. Functions of GRFMA

The Charter sets down the powers, functions, safeguards, accountabilities, and an operational framework.

The Authority has been established for the purpose of coordinating the planning, construction, operation, and maintenance of flood mitigation infrastructure for the Gawler River, and for the following functions:

- to raise finance for the purpose of developing, managing, and operating and maintaining works approved by the Board;
- to provide a forum for the discussion and consideration of topics relating to the Constituent Council's obligations and responsibilities in relation to management of flooding of the Gawler River;
- to advocate on behalf of the Constituent Councils and their communities where required to State and Federal Governments for legislative policy changes on matters related to flood mitigation and management and associated land use planning with Gawler River flood mitigation;
- to facilitate sustainable outcomes to ensure a proper balance between economic, social, environmental, and cultural consideration; and
- to provide advice as appropriate to the Constituent Councils in relation to development applications relevant to the Authority's roles and functions.

Gawler River Floodplain Management Authority

4. Full GRFMA and provisions for meeting procedures

The Authority is governed by the Board of management. The Board comprises

- One independent person, who is not an officer, employee, or elected member of a constituent council, to be appointed as the Chairperson of the Board of Management of the GRFMA for a term of three years.
- Two persons appointed from each of the six constituent councils (12 members in total). Council appointees comprise the Council CEO, or delegate and one Elected Member.
- Deputy Board members as appointed by each constituent council

Meetings of the Board are held at such time and such place as the Board decides subject only to the requirement that there will be at least one meeting in every two calendar months. A special meeting of the Board may be held at any time and may be called at the request of the Chairperson or at the written request of six members of the Board representing all the Constituent Councils.

Ordinary meetings of the Board are generally held bi-monthly on the third Thursday of the even months commencing at 9.45am: excepting December which is held on the second Thursday. Meetings are hosted by the Constituent Councils on a rotational roster.

All meetings are open to the public, except for any matters subject to an order of confidentiality. (S90, LG Act).

Notices of all meetings of GRFMA and its Committees are available on the GRFMA website www.gawler.sa.gov.au/grfma

5. GRFMA Committees

The Authority may establish committees pursuant to clause 9 of the GRFMA charter.

A list of GRFMA Committees is listed below:

- GRFMA Audit and Risk Committee. The Audit Committee monitors and makes recommendations to GRFMA about a range of matters related to financial reporting, internal controls, risk management systems and other relevant functions, as set out in the Audit Committee's Terms of Reference.

6. GRFMA and GRFMA Committee Agendas and Minutes

All agendas and minutes of a meeting of the GRFMA, or a key GRFMA Committee are available on GRFMA's website.

Agendas can be accessed no less than three (3) working days prior to the meeting and minutes are available within five (5) working days after the meeting.

Items on the Agenda considered under Section 90 of the LG Act are unavailable for viewing and that part of the meeting will be closed to the public.

Gawler River Floodplain Management Authority

7. Information and Briefing Sessions

Informal gatherings are for information purposes only and not for decision making.

The GRFMA or the Executive Officer may arrange for the holding of an information or briefing session. To constitute an information or briefing session under the Local Government Act more than one (1) member of the GRFMA or GRFMA committee must be invited to attend or be involved in the session. The session must be convened for the purposes of providing information or a briefing to attendees (S90A(1) of the LG Act).

8. Consultation

The GRFMA Charter sets out the following circumstances in which GRFMA is required to engage in consultation with the constituent councils:

- The Authority must, in consultation with the constituent councils, conduct a review of its Asset Management Plan and Long Term Financial Plan as soon as practicable after the annual review of its Business Plan, concurrently with any review of the Strategic Plan, or in any event every four years.
- The Authority must review its Strategic Plan in consultation with the constituent councils every four years.
- The Authority must submit to each constituent council for approval, any proposed amendment to the budget.

GRFMA may also engage in consultation with the constituent councils in other circumstances at its discretion.

The types of factors that might be considered in determining whether consultation is warranted include:

- The number of stakeholders likely to be impacted.
- The scale of likely impacts; and
- Likely community interests

9. Access to GRFMA Documents

GRFMA holds a number of different types of documents. There is no charge to inspect certain documents without recourse to the *Freedom of Information Act 1991* (SA) and many are available on GRFMA's website. In most cases, copies of the documents (or extracts) may be purchased.

Where copyright laws apply to a document GRFMA must have written permission of the copyright owner to reproduce it.

10. Other Information Requests

Requests for other information not publicly available will be considered in accordance with the FOI Act. Under this legislation, applicants seeking access to documents held by GRFMA must provide sufficient information to enable the correct documents to be identified and must complete the required application form and lodge it at the GRFMA office.

Gawler River Floodplain Management Authority

Before making an application you may wish to speak to the Executive Officer who will be able to tell you if making an FOI application is the best approach.

Applications must be in writing and must specify that they are made under Section 13 of the FOI Act. Application forms are available from the GRFMA and [State Records Website](#).

Under freedom of information you can apply to have documents concerning your personal affairs amended, by completing an [Amendment Application Form](#), if they are incomplete, incorrect, misleading or out-of-date.

If the documents relate to the applicant's personal affairs, proof of identity may be requested. If documents are being sought on behalf of another person relating to their personal affairs, GRFMA may ask for a consent form signed by that person.

On receiving an FOI application, an officer may assist the applicant to direct the application to another agency or transfer the application to another agency if appropriate.

Requests will be dealt with as soon as practicable (and in any case, within thirty (30) days) after receipt.

In some cases, retrieving the requested information involves considerable officer time. It is important to specify what is required as clearly as possible so staff can assist quickly and efficiently. If extraordinary officer time is required to comply with an information request, charges may apply.

If GRFMA refuses access to a document, the GRFMA must issue a certificate stating why the document is a restricted document.

All general enquiries on FOI Act issues should be directed to Executive Officer.

Freedom of Information Application Fees and Processing Charges

Approved application fees are set in the *Freedom of Information (Fees and Charges) Regulations 2018*

If, in the GRFMA's opinion, the cost of dealing with an application is likely to exceed the application fee, an advance deposit may be requested. The request will be accompanied by a notice that sets out the basis on which the amount of the deposit has been calculated. The Executive Officer will endeavour to work with the applicant to define the scope of the request and the costs involved.

11. Review of Statement

This Statement will be reviewed every three years and the updated Statement published on GRFMA's website.

GAWLER RIVER FLOODPLAIN MANAGEMENT AUTHORITY

Website: www.gawler.sa.gov.au/grfma

Consultation with constituent councils Policy

Strategic Reference:	Policy Documents
File Reference:	GRFMA, Admin, Policy
Responsibility:	Executive Officer
Applicable Legislation:	GRFMA Charter
Adopted:	2026
Minutes Reference:	
Revision Number:	3
Frequency of Review:	Every Three Years
Next Review Due:	June 2029

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1 · Introduction

The Gawler River Floodplain Management Authority (GRFMA) is committed to open, accountable and responsive decision making, which is informed by effective communication and consultation with its Constituent Councils.

2 · Policy Objective

The purpose of this policy is to ensure that the GRFMA engages in an appropriate level of consultation with its Constituent Councils before making decisions by:

- Using appropriate and cost-effective methods which are relevant to the specific circumstances of each consultation topic;
- Identifying the level of impact on the community and key stakeholders;
- Informing and involving the local community, key stakeholders and interested parties (underpinned by a communication strategy); and
- Using feedback to enhance decision making.

3 · Scope

This policy applies to the Board of GRFMA, and contractors, agents and consultants acting for or on behalf of the GRFMA.

The Executive Officer is responsible for the implementation of the Consultation with Constituent Councils Policy, establishing the consultation level, reporting outcomes of the consultations to the GRFMA, reviewing the value of the policy, and determining elements within that process where GRFMA has delegated responsibility.

GRFMA may, from time to time, alter this policy or substitute it with a new policy.

4 · Consultation Required Pursuant to the Charter

The GRFMA Charter sets out the following circumstances in which GRFMA is required to engage in consultation with the Constituent Councils:

- The Authority must, in consultation with the Constituent Councils, conduct a review of its Asset Management Plan and Long Term Financial Plan as soon as practicable after the annual review of its Business Plan, concurrently with any review of the Strategic Plan, or in any event every four years.
- The Authority must review its Strategic Plan in consultation with the Constituent Councils every four years.
- The Authority must submit to each Constituent Council for approval, any proposed amendment to the budget.

5 · Other Consultation Requirements

GRFMA may also engage in consultation with the Constituent Councils in other circumstances at its discretion.

The types of factors that might be considered in determining whether consultation is warranted include:

- The number of stakeholders likely to be impacted;
- The scale of likely impacts; and
- Likely community interests.

6 · Methods of Consultation

- Generally, the Executive Officer is responsible for carrying out consultation and maintaining relationships with relevant contacts at Constituent Councils.
- The Executive Officer will report the fact and outcome of consultation to the GRFMA Board as often and in the manner deemed appropriate by the Executive Officer, or as directed by the Board of GRFMA.
- GRFMA generally does not perform public consultation. Public consultation is typically carried out by Constituent Councils. However, if circumstances arise which in the view of the GRFMA Board may warrant GRFMA undertaking public consultation, the Executive Officer will communicate this to the Constituent Councils. GRFMA will only conduct public consultation if directed by the Constituent Councils pursuant to clause 26 of Schedule 2 of the Local Government Act 1999 (SA).

7 · Review

- This Policy shall be reviewed by GRFMA every three years.
- Upon review, GRFMA will communicate the updated Policy to all relevant persons.

This policy is available for inspection and download, free of charge, from the GRFMA website:
www.gawler.sa.gov.au/grfma

GAWLER RIVER FLOODPLAIN MANAGEMENT AUTHORITY

Website: www.gawler.sa.gov.au/grfma

Dam Valuation Policy

Strategic Reference:	Policy Documents
File Reference:	GRFMA, Admin, Policy
Responsibility:	Executive Officer
Applicable Legislation:	Local Government (Financial Management) Regulations 2011
Adopted:	
Minutes Reference:	
Revision Number:	3
Frequency of Review:	Every three Years
Next Review Due:	June 2029

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Bruce Eastick North Para Flood Mitigation Dam Valuation Policy

The next valuation of the Bruce Eastick North Para River Flood Mitigation Dam (Dam) is scheduled for 2028/29.

1 · Background

In December 2007, the GRFMA completed the construction of the Bruce Eastick North Para River Flood Mitigation Dam (Dam), which is one of the major items of capital infrastructure implementing the Gawler River Flood Mitigation Scheme. The Dam is located on land owned by

the GRFMA, which also owns a number of 'Right to Flood' easements over the land upstream of the dam wall that will be inundated by the water held by the dam during a flood event.

2 · Regulations and Standards

The Local Government (Financial Management) Regulations 2011 require the revaluation of all material non-current assets in accordance with AASB 116, which in effect limits the choice of carrying value otherwise available under the Standard. The effect of this is that these assets must be carried at fair value.

Australian Accounting Standards require that depreciation methods reflect "the pattern in which the asset's future economic benefits are expected to be consumed" (paragraph 60, AASB 116: Property, Plant and Equipment). Depreciation methods are based on either the asset's expected lifetime or its usage during its life, and Councils should choose a method that best practically reflects the way an asset is used up.

AASB 116 requires assets to be recorded at fair value or historical cost less accumulated depreciation. However, the Local Government (Financial Management) Regulations 2011 restrict this to fair value only for infrastructure assets, while allowing historical cost valuation for short-lived assets such as plant and equipment. Paragraph 6 of AASB 116 defines fair value as "the amount for which an asset could be exchanged between knowledgeable, willing parties in an arm's length transaction." Paragraph 33 advises that, in the absence of market-based evidence, fair value may be estimated using a depreciated replacement cost basis — i.e. the cost of replacing the asset today less the value that has been 'used up' to date. This is the basis Councils must use for infrastructure assets.

Paragraph 31 of AASB 116 requires revaluations to be made with sufficient regularity to ensure the carrying amount of assets at the reporting date is not materially different from that determined using the 'fair value' definition. In practice, external auditors are usually satisfied if a Council formally reviews all asset values approximately every three to five years.

3 · History of Valuation

The original cost of the dam in 2007 included a number of elements comprising design, relocation of a water main, supervision, construction, land and easements, replacement flow gauge weir, survey monuments and floodplain mapping. In 2009 the capitalised costs were impaired to align with the actual assets owned and controlled by the GRFMA.

The Dam Valuation Policy and Worksheet (2011), prepared by the Gawler River Floodplain Management Authority (GRFMA), states that the SA Local Government (Financial Management) Regulations 2011 require the revaluation of all material non-current assets in accordance with AASB 116 at fair value.

The Worksheet (2011) also specifies that revaluation should be carried out every five years, with the commencement date for revaluation being 1 July 2008.

The first asset valuation of the Bruce Eastick Flood Mitigation Dam was undertaken by Entura for GRFMA in 2014/15. As the Worksheet (2011) requires revaluation every five years, GRFMA subsequently requested Entura undertake a revaluation to determine the replacement cost of the dam at 2018/19 prices.

In November 2023, North Projects (NP) was engaged by the Gawler River Floodplain Management Authority (GRFMA) to conduct a revaluation of the Bruce Eastick North Para Flood Mitigation Dam structure, to determine the replacement cost of the dam at 2023/24 prices.

The revaluation was conducted based on a review of the Dam Valuation Policy and Worksheet (2011) provided by the GRFMA.

4 · Revaluation Process

Step 1 — Is the Structure Complex?

The dam comprises a dam wall and secondary spillway constructed of 44,000 cubic metres of Roller Compacted Concrete (RCC) with no internal reinforced steel, apart from the primary spillway crest wall, spillway side channel walls, stilling basin walls and baffle blocks. The dam wall is bedded onto excavated bedrock of the river valley; the secondary spillway is bedded onto the deep clay of the high terrace. The bedrock under the dam wall was treated with curtain grouting to seal the footing against the egress of water under pressure, protecting the integrity of the dam foundation. There are no moving parts, gates or valves. While the dam wall was constructed in full-width layers, it is separated into 15-metre-wide monoliths divided by 1mm stainless steel inducer plates and neoprene water stops. These may deteriorate over time, but the integrity of the dam wall as a flood mitigation structure will not be impaired.

Galvanised steel components include the access ladder, spillway railing, and the Low Level Outlet Pipe Trash Rack and High-Level Outlet Pipe safety screens. These components require maintenance and are itemised in the Operations and Maintenance Manual — Maintenance Schedule, and will be maintained and replaced as required as part of the operating costs of the dam. On this basis the dam is deemed NOT to be a complex asset and will be treated as one.

Step 2 — What will be revalued?

The 2023/24 revaluation process involved estimating the value of the existing dam based on 2023/24 market conditions to determine the Current Valuation, and estimating the depreciation since construction to determine its Written Down Value.

The Current Valuation for the Bruce Eastick North Para Flood Mitigation Dam is \$54,036,053 based on 2023/24 market conditions, and the Written Down Value is \$43,313,042.

These figures are based on the most recent construction rate information and adhere to the relevant accounting standards. Incorporated within these amounts is a Total Depreciation value of \$10,723,011, formulated using the straight-line depreciation method.

Step 3 — What is the start date for the revaluation?

The construction costs are at cost for the year ended 30 June 2024.

The commencement date for the revaluation is 1 July 2008, consistent with the Dam Valuation Policy and Worksheet (2011).

Step 4 — What method of revaluation will be applied?

NP based the revaluation on the schedule of rates prepared by Entura in 2007/08, and independently assessed the total asset value.

As specified in the 'Dam Revaluation Specs' provided by GRFMA, NP used the ABS Producer Price Index — specifically Index Number 3101, Road and Bridge Construction, South Australia (part of the 6427.0 catalogue, series ID A2333748X) — to extrapolate 2008 rates to 2024 rates.

NP forecast the June 2024 index based on prior years from June 2019 to September 2023. Market rates were also applied to specific line items where rates varied materially from this benchmark.

June 2008 Index: 84.20

September 2014 Index: 109.80

June 2019 Index: 122.10

Expected June 2024 Index: 159.04

Projected increase for 2008–2024: 88.88%

Using this index alone, NP calculated the project cost at \$22.6M; however, closer inspection of individual line-item rates showed that index-based escalation did not reflect current (2023/24) market conditions.

A schedule of rates was therefore prepared to mirror the construction costs incurred in 2007 and 2008, adjusted to 2023/24 asset values. The total construction cost in 2024 is projected to be \$54,036,053.

Step 5 — How frequently will the asset be revalued?

The actual construction cost will be revalued every five years.

Step 6 — How will the asset be depreciated?

URS Australia Pty Ltd, dam designers, have previously advised that a concrete RCC dam wall can be expected to have a life of 80 years after completion. On that basis, the dam wall is depreciated at the rate of 1.25% annually ($1 \div 80$ years).

Step 7 — What will be depreciated?

The actual construction cost, including some 'owner's costs' that would be incurred in the event of a replacement being necessary — for example, design work and superintendent costs for the construction contracts. Associated constructed access roads have also been depreciated. Non-depreciable components of the Current Valuation (such as land and easements, carried at cost per Step 9) are excluded from the depreciable base, which is why Total Depreciation of \$10,723,011 is calculated on a base smaller than the full \$54,036,053 Current Valuation.

Step 8 — What is the commencement date for depreciation?

The commencement date for depreciation is 1 July 2008.

Step 9 — What about the other dam costs?

Other dam costs — including land and easements — remain at cost and are not depreciated.

GAWLER RIVER FLOODPLAIN MANAGEMENT AUTHORITY

Website: www.gawler.sa.gov.au/grfma

Grants Policy

Strategic Reference:	Policy Documents
File Reference:	GRFMA, Admin, Policy
Responsibility:	Executive Officer
Applicable Legislation:	Local Government (Financial Management) Regulations 2011
Adopted:	
Minutes Reference:	
Revision Number:	2
Frequency of Review:	Every Three Years
Next Review Due:	June 2029

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1 • Introduction

As part of its normal operations, the GRFMA may receive revenue in the form of grants from various organisations. The nature of the grant affects the accounting treatment and recognition of the amount received by the Authority. One issue for the GRFMA to consider is whether a grant is:

- Restricted — the grant money can only be used for specific programs or purposes

- Unrestricted — the grant money can be used for any operational purposes
- Refundable — if the Authority does not comply with the terms of the grant, then all monies are to be refunded by the Authority
- Non-refundable — the Authority is not liable for any refunds.

If the GRFMA does not comply with the terms of any “restricted” and/or “refundable” grant, then the monies might have to be refunded to the original provider. Accordingly, it is extremely important that the Authority complies with the terms of the grant when utilising the funds provided.

For further guidance on the treatment, recognition, and disclosure of grant income, please refer to the following:

- AASB 15: Revenue from Contracts with Customers
- AASB 1058: Income of Not-for-Profit Entities
- AASB 1049: Whole of Government and General Government Sector Financial Reporting.

2 · Application

The following should be considered when applying for any External Grant Funding opportunities:

- a) Alignment with GRFMA’s objectives. All applications should align with GRFMA’s strategic plans, including the Annual Business Plan, Asset Management Plan and Long Term Financial Management Plan.
- b) The required contribution by GRFMA (both in kind and financial), alignment to existing approved budgets and future budget requirements, and the ability for the value of grant funding to be sufficient to meet stakeholder expectations.
- c) Upon developing a formal grant submission, the project scope should be clearly defined and all cost estimates should be sourced from a suitably qualified person. This is to ensure estimates are aligned with scope and preliminary contributions from GRFMA are clearly understood.
- d) Impact on internal and external stakeholders, with clearly defined roles and responsibilities for managing External Grant Funding and meeting the required outcomes.
- e) Assessment of relevance and risks to the GRFMA and Constituent Councils.
- f) Ability to comply with contractual terms and conditions, other relevant legal requirements (e.g. licence requirements) and GRFMA policies (e.g. Procurement Policy).
- g) Whole-of-life cost impacts of the funding that may be relevant, including capital, maintenance, management, insurance, disposal and operational costs.

- h) Project management and administrative costs that will be associated with the External Grant Funding (including but not limited to project management, procurement, monitoring, reporting and evaluation).
- i) GRFMA's ability to deliver the project within approved timelines.
- j) Opportunities for regional funding partnerships and any benefits and risks associated with these partnerships.
- k) Appropriate records will be kept in accordance with GRFMA's Records Management Policy.

3 · Approval

External grant applications must receive the approval of GRFMA via a GRFMA report or resolution. Due to funding timeframes, this approval may be retrospective of the grant application.

4 · Reporting

GRFMA must be informed when:

- External Grant Funding applications are successful or unsuccessful;
- The project scope is altered to the extent where the agreed project outcomes are required to be renegotiated with the funding body;
- External Grant Funding expenditure is completed;
- All External Grant Funding should be assessed to ensure that expected outcomes and objectives were met.

5 · Review

This Policy shall be reviewed by GRFMA every three years. Upon review, GRFMA will communicate the updated Policy to all relevant persons.

GAWLER RIVER FLOODPLAIN MANAGEMENT AUTHORITY

INFORMATION ASSET MANAGEMENT MANUAL

Incorporating the INFORMATION ASSET MANAGEMENT PROGRAM, PLAN, POLICY and PROCEDURES

GAWLER RIVER FLOODPLAIN MANAGEMENT AUTHORITY

Address: PO Box 366 Seacliff Park, South Australia 5049

Email: eo@grfma.com

Website: <https://www.gawler.sa.gov.au/your-council/grfma>

1. INFORMATION ASSET MANAGEMENT MANUAL

Strategic Reference:	Information Asset Management
File Reference:	GRFMA, 7.0 Information Asset Management, 7.1 Manual
Responsibility:	Executive Officer
Applicable Legislation:	State Records Act 1997, Freedom of Information Act 1991, Local Government Act 1999, GRFMA Charter 2020
Related Policies/Codes:	Access to Meetings and Documents Policy Freedom of Information Statement
Related Procedures:	As approved by the Executive Officer and included in this Information Asset Management Manual containing the Information Asset Management Program and Plan
External Regulations	Local Government Act 1999 State Records Act 1997 Freedom of Information Act 1991
Adopted:	17/10/2024
Minutes Reference:	GB59/24
Revision Number:	1. 2025 Update
Frequency of Review:	Annual as part of the Self-Assessment and Reporting Process
Next Review Due:	October 2026

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ACRONYMS AND DEFINITIONS

Access Derivatives	Compressed copies of the Digitised Hard Copy Information Asset created for dissemination and access
Authority	Gawler River Floodplain Management Authority
ASP	Approved Service Provider (as approved by SRSA)
BCS	Business Classification Scheme is a structure for arranging and managing information assets according to their function, activity and retention period (value).
Compromise	Includes, but not limited to, loss, misuse, interference, unauthorised access, unauthorised modification, unauthorised disclosure of Information Assets
Converted	Hard Copy (physical) Information Assets that have undergone a process of change from analogue to a permanent digital format.
Digitised	A hard copy information asset that has undergone a scanning process, resulting in conversion to a digital format, either for access (derivative) or preservation (surrogate) representation.
Disposal	The process of either permanently destroying or transferring custody or ownership of information assets.
EDRMS	Electronic Documents Records Management System. Software applications designed specifically for the management of collated information assets and items.
EO	Executive Officer
FOI	Freedom of Information
GDS	General Disposal Schedule
Hard Copy	Physical information assets as opposed to digital. The term is used in relation to digitisation. Previously referred to as “hard copy source records”, the preferred term is “physical information assets ”.
In Place	The practice of managing information assets within the software application where they are created as opposed to transferring to a dedicated EDRMS .
Information Asset (IA)	Includes data and records in any format, where it is created or received through the conduct of the Authority’s business. Usually applies to a series or system rather than an individual Item .

IAM	Information Asset Management
ICT	Information and Communication Technology
Item	A single Information Asset (physical or digital) of evidential value to the Authority. The term Item is used to distinguish from a series, collection or data set managed In Place rather than within a dedicated EDRMS .
Master	Applied to the original or permanent version of an Item . Particularly used to refer to the hard copy source record that has been digitised and retained for as long as needed as digitisation process and digital storage are not fully compliant with SRSA Standards. Master versions must not be destroyed until after the minimum retention period has been reached.
NAP	Normal administrative Practice
Plan	Information Asset Management Plan
Program	Information Asset Management Program
RADL	Records Access and Description List
SRSA	State Records of South Australia

INFORMATION ASSET MANAGEMENT PROGRAM



Collectively, these elements will assist in developing a clear strategic direction for the management of information assets as well as foster a good information management culture with a view towards continuous improvement.

A Program should support broader strategic and corporate goals and objectives, carrying the same executive level commitment.

The following steps, in any order, assist to develop and implement a Program:



1. Information Asset Audit

Undertake an information asset audit to identify what information assets are held. The identified information assets must be linked back to the business activities and functions.



2. Value and Risk Assessment

Assess and value what information assets should be created to support an agency's business and regulatory requirements. To do this, consider legal and regulatory requirements, associated risks and business objectives.

Identify and manage risks associated with not creating information assets to support requirements. This can be achieved by undertaking a value and risk assessment.



3. Information Management Plan

A Plan provides practical direction for implementing a Program. The Plan should be based on the outcomes of the information asset audit and value and risk assessment and identify information priorities.



4. Education

Induct and train staff on the Program. A large part of the success of a Program relies on the commitment of staff to information management policies and procedures and an awareness of their information management responsibilities.

Educating staff in the value and management of information is key to fostering a culture of good information management.



5. Self-assessment and Reporting

Continue to formally assess and review the Program using the Self- Assessment Tool (Tool). This assessment can also assist agencies to understand gaps in their Program and can be used as a first step in the review of the Program.

1. INFORMATION ASSET AUDIT

All the Authority's digital information assets are stored and managed within **M365** (Basic Business licence). Physical information assets are stored and managed in a **Physical** filing system. All information Assets must be handed over to the Authority or the Authority's representative at the termination of the Executive Officer's Contract.

The Executive Officer and other Contractors are likely to utilise a range of software applications (business systems) to manage activities or tasks. Examples include MYOB for financial management and Adobe DC Pro for digital signatures (DocuSign). Licences for these software applications are the responsibility of the Contractor who will ensure that all required information assets such as reports, data sets and signed documents are captured into the Authority's OneDrive for management. Outgoing Contractors must ensure that all relevant data is exported from software applications in an accessible and useable format, to be retained for as long as needed with the capability of being imported into another compatible software application.

Further details are included in the *Information Asset Control Register* sheet 'Audit' (Excel).

Information Assets	BCS	Locations	Owner/Administrator
Board and Committee proceedings including agenda, supporting documents and minutes.	1.0 Board and Committees	M365 / Physical / SRSA	GRFMA / EO
Annual Reports and material produced for public information.	2.0 Publications	M365 / SRSA	GRFMA / EO
Dam proposals, construction, inspection and maintenance including plans, maps, reports and images.	3.0 Infrastructure Management	M365 / SRSA	GRFMA / EO
Accounting including invoices, Profit & Loss Reports, Budgets Audit Reports	4.0 Finance	M365 / Physical	GRFMA / EO
Asset management, long-term financial and strategic management plans	5.0 Strategic Management	M365	GRFMA / EO

Routine operational items including enquiries, drafts, planning and preparation of budgeted activities, managed in subject files.	6.0 Admin	M365	GRFMA / EO
Member case files including applications, declarations and inductions	6.1 Member Management	M365	GRFMA / EO
IAM Manual, Control Register, Self-Assessment, SRSA survey Responses, Destruction Authorisations, Reports, SRSA Transfers (including proposals, series and consignment descriptions and transfer receipts),	7.0 Information Asset Management	M365	GRFMA / EO

2. VALUE AND RISK ASSESMENT

Value of assets increases when the consequence of not creating, retaining and managing securely increases. Risk is measured based on the consequences of non-compliance with internal operational needs and external legislative requirements. The [Risk Assessment Matrix is included as Appendix C](#).

In addition to the requirements of the Local Government Act and GRFMA Charter, under the State Records Act 1997, Part 5, Clause 16, inadequate information asset management may be reported to the Minister and intentional unauthorised destruction or damage to information assets incur a maximum penalty of \$10,000 or 2 years imprisonment (Clause 17).

Further details are included in the *Information Asset Control Register* sheet 'Audit' (Excel).

Information Assets	BCS	Business Objectives	Legislative/Regulatory Requirements	Associated Risks with not creating and retaining	Risk Rating
Board and Committee Proceedings	1.1 1.2 1.3	Document decision making, ensuring accountability and historical reference.	Local Government Act 199, Schedule 2. State Records Act 1997, Part 5	Lack of accountability and documented evidence of decision making. Inadequate information asset management.	Extreme Risk
Annual Reports	2.1	Summary of activities of the past year provides public transparency, retained permanently for accountability and historical purposes.	Local Government Act 199, Chapter 8 Administrative and financial accountability. State Records Act 1997, Part 5	Lack of compliance and summary for historical evidence. Inadequate information asset management.	High Risk

Other Publications	2.2	Ad hoc presentation of information for public consumption	Open Data	Lack of proactively releasing information on activities and progress with projects.	Low
Infrastructure Management	3.1 3.2 3.3 3.4	Documenting the process of construction and management of significant infrastructure requiring ongoing active management.	LGA Schedule 1A Environment Protection Act Native Title Act, SA 1994 / Cth 1993 Native Vegetation Act 1991 Natural Resources Management Act 2004 Water Resources Act 1997 Planning, Development and Infrastructure Act 2016 State Records Act 1997, Part 5	Lack of compliance, accountability, evidence and information required for ongoing management leading to series consequences including potential loss of life. Inadequate information asset management.	Extreme Risk
Finance	4.0	Financial accountability and management of funds for current and long-term sustainability.	Local Government Act 199, Chapter 8 Administrative and financial accountability. State Records Act 1997, Part 5	Lack of compliance, accountability, evidence and information required for ongoing management. Inadequate information asset management.	High Risk
Strategic Management	5.1 5.2 5.3 5.4	Planning for ongoing sustainability of fiscal assets and infrastructure.	Local Government Act 199, Chapter 8 Administrative and financial accountability. State Records Act 1997, Part 5	Lack of compliance, accountability, evidence and information required for ongoing management. Inadequate information asset management.	High Risk

Admin	6.0	Operational planning and routine business activities	GRFMA Charter, Chapter 10 State Records Act 1997, Part 5	Lack of documented activities resulting in poor operational management, lack of evidence and inadequate information asset management.	High Risk
Member Management	6.1	Manage Member appointments, declarations and inductions.	LGA - Chapter 5, Part 4 Privacy Act 1988 (Cth) State Records Act 1997, Part 5	Lack of accountability, compliance and evidence of activity. Inadequate information asset management.	High Risk
Information Asset Management	7.1 7.2 7.3 7.4 7.5	IA Control, ensuring documented creation, classification, management and disposal according to endorsed policy and procedures.	State Records Act 1997, Part 5 State Records Act 1997, GDS 40 Libraries Act 1982 ISO 15489 Records Management	Lack of accountability and evidence of activity. Inadequate information asset management.	High Risk
All information assets		Managing in M365 rather than system full compliance with SRSA <i>Managing Digital Records in Systems</i> Standard.	State Records Act 1997, Part 5, Section 14(2)	Compliance SRSA Standards, although ideal, is not required by Local Government Authorities	Low

3. INFORMATION ASSET MANAGEMENT PLAN

3.1 POLICY and PROCEDURES

Information Asset Management Policy v1 (GB85/23)

1. Introduction

It is the aim of this policy to establish the roles, responsibilities, and requirements of the Authority as a manager of government information assets, as required by:

- The State Records Act 1997.
- Approved Information Management Standards, Schedules and Guidelines as issued by State Records South Australia.
- The Local Government Act 1999.
- The Gawler River Floodplain Management Authority Charter (28/01/2020).

2. Scope

This policy applies to the Authority including its Board members, Executive Officer and employees including volunteers and contractors.

3. Policy Statement

The Authority recognises the value of managing information assets effectively, accountably, and strategically, understanding the explicit link between information assets and information technology. This approach underpins both good governance principles and business success.

The Authority will provide efficient and appropriate access to information assets and ensure they are managed and disposed of in accordance with Standards, Schedules and Guidelines approved by State Records of South Australia (SRSA), under the State Records Act 1997 (SA).

To support this intent, the Authority will provide appropriate resources and training to successfully meet its commitment to the planned management of information assets.

4. Principles

The Authority recognises and applies the following principles and behaviours:

4.1 The value of information is known. Information is treated as an asset of the Authority. Its value to enable business activities and functions, both current and future, is determined, understood and leveraged to improve business outcomes.

The Authority will:

- 4.1.1 identify and document what its information assets are, where they are stored and who is responsible for their management;
 - 4.1.2 understand and document how its information assets support its business objectives, operations and compliance obligations;
 - 4.1.3 ensure information assets are linked to business functions and activities;
 - 4.1.4 induct and train staff in the value of information and in their information asset management responsibilities; and
 - 4.1.5 foster an organisational culture that values and manages information as an asset that supports business objectives, decision making and activities.
- 4.2 Information assets are created and managed appropriate to risk. The Authority understands what information needs to be created and maintained to support business objectives, drive decision making and meet compliance obligations. In doing so, business risks are mitigated.

The Authority will:

- 4.2.1 analyse and document what information assets must be created and managed across the organisation applicable to the regulatory environment in which it operates;
- 4.2.2 develop and issue policy and procedures outlining how information assets will be managed;
- 4.2.3 assess the risks of not creating or managing information assets where there is a legal, evidential, or business need;
- 4.2.4 manage information assets digitally unless there are specific reasons for keeping physical formats;
- 4.2.5 design and implement systems according to relevant standards so that they support the effective management and disposal of information assets;
- 4.2.6 manage and store information assets appropriately, to ensure they remain secure and accessible for as long as need;
- 4.2.7 only dispose of information assets in accordance with current, approved disposal determinations issued by State Records;
- 4.2.8 review and audit how well its information asset management policy, procedures and practices support its business, and
- 4.2.9 monitor, report and improve staff adherence to the internal Information Asset Management Program, including policy and procedures.

4.3 Ownership of information assets is assigned. Responsibility for the governance of information assets is assigned appropriately to ensure information assets are managed for the best outcomes of the Authority, its customers and the broader community.

The Authority will:

- 4.3.1 ensure ownership of information assets are assigned;
 - 4.3.2 ensure that owners are aware of their responsibilities and accountabilities for managing the information assets;
 - 4.3.3 ensure responsibilities for information assets management are delegated appropriately, in writing;
 - 4.3.4 ensure that roles and responsibilities relating to the ownership and management of information assets are defined in policy, procedures and the Information Asset Management Program and the Information Asset Management Plan; and
 - 4.3.5 ensure that ownership and accountability for information assets is managed consistently through a governance structure.
- 4.4 Information assets can be relied upon. Policy, procedures, practices and systems are implemented to ensure information assets can be relied upon as trusted and authentic evidence of decisions made and actions taken.

The Authority will:

- 4.4.1 make and keep full and accurate information assets, appropriate to its business processes, regulatory environment and accountability requirements to mitigate risk;
 - 4.4.2 ensure information assets are saved into systems in a timely manner, that meet relevant SRSA Standards¹, the SA Protective Security Framework (SAPSF) and the SA Cyber Security Framework (SACSF), to ensure they are protected from compromise;
 - 4.4.3 record relevant details (metadata) in systems so that the business context of information assets can be readily understood;
 - 4.4.4 use established and existing definitions for information assets where possible, so that there is consistency across the Authority; and
 - 4.4.5 implement practices and systems that ensure the quality and authenticity of information assets.
- 4.5 Information assets are accessible for as long as needed and are shared appropriately (subject to access, security, and privacy rules) within a protected and trusted environment.

The Authority will:

- 4.5.1 implement information security classifications and requirements that are applicable to the sensitivity of the information in accordance with whole of government policies and administrative directions;

¹ Standards include *Managing Digital Records in Systems*; *Minimum Recordkeeping Metadata Standard*, *Contracting and Information Assets Standard*; and *Management and Storage of Temporary Value Information Assets Standard*.

- 4.5.2 review access restrictions on information assets and amend as sensitivity alters;
- 4.5.3 migrate digital information assets as systems, software and media are upgraded or become obsolete, to ensure they remain accessible for as long as needed;
- 4.5.4 identify requirements for retaining information assets not covered by general disposal schedules, and seek a disposal determination for these information assets;
- 4.5.5 ensure that no information asset is destroyed unless no longer needed for business purposes and in accordance with current, approved disposal determinations;
- 4.5.6 collect, use, disclose, store, and dispose of personal information in accordance with the information privacy principles;
- 4.5.7 share information assets across government as appropriate and where authorised;
- 4.5.8 proactively publish information in line with government policy; and
- 4.5.9** not sell, abandon or donate information assets to external parties where such action would result in the agency not having access to that information and without authorisation in the form of a disposal determination.

5. Resourcing

With limited resources, no employees and one external consultancy, the Authority endeavors to maintain its Information Asset Management Plan by allocating resources within its budget and engaging appropriately skilled Consultants as required.

6. Planning

The Authority recognises the importance of planning the management of its information assets at an agency-wide level. The Information Asset Management Program supports the Authority's broader strategic and corporate goals and objectives through the framework of policy, procedures, education, technology and the Information Asset Management Plan which provides practical direction. Integral to planning is the SRSA Information Governance Guideline and Self-Assessment Tool (Tool) used to identify gaps and review the Program.

7. Review

7.1 This Policy shall be reviewed by GRFMA every three years.

7.2 Upon review, GRFMA will communicate the updated Policy to all relevant persons.

Information Asset Business Classification, Titling and Filing Procedures

1. Introduction

This Procedure covers the business classification, titling and filing of temporary, long-term and permanent value information assets created, received and held by the Authority.

This Procedure ensures consistency in the description of information assets and provides a link to the Authority's business functions and activities. Consistency in classification and descriptive terminology facilitate efficient retrieval, management and disposal of information assets.

2. Scope

This Procedure is applicable to the descriptive classification, titling and filing of all temporary, long-term or permanent value information assets, undertaken by the Authority contractors, employees and third parties as a routine administrative process.

3. Background

Most of the Authority's information assets are now created and received in digital format, however ad hoc physical records, such as invoices and correspondence, may continue to be received, resulting in hybrid information asset management. Some information assets will have short-term retention periods, others may require permanent retention.

This Procedure, and the entire *IAM Manual* complies with the requirement to document IAM behaviours in relation to the *Information Asset Management Policy (GB85/23)* principles, meeting SRSA Standards to the extent where risk mitigation is maximised in relation to the resources available to the Authority and the context with which it operates.

4. Procedures

4.1 Consistency - Apply the Business Classification Scheme, titles and file locations consistently.

Locations include email Inbox folders, MS365 One Drive digital folders, physical files and business systems such as MYOB.

Save in a digital folder or file in a physical folder, as appropriate, and title using hierarchical terminology from the general to the specific. Folder titles form the first part, or highest level of the hierarchical title. Sub-folder titles describe a more specific level with the file title providing the most specific description.

Applying the date in reverse format (yyyy.mm.dd) at the beginning of the file title will ensure items appear in chronological order. Decide on applying either date issued, date due or date paid and

consistently apply for the folder contents. Be consistent with the method of applying the date. For example:

GRFMA>Finance>Invoices 2024>2024.04.30 XYZ Services

Folders containing multiple subjects can be arranged firstly in alphabetical order then chronological order by applying the date at the end of a constantly applied descriptor. Using this titling method will display the correspondence Received immediately above the Reply (alphabetically, Received comes before Reply). For example:

GRFMA>Administration>Correspondence>DoxLite IAM Manual Received 2024.05.28

GRFMA>Administration>Correspondence>DoxLite IAM Manual Reply 2024.06.07

GRFMA>Administration>Correspondence>DoxLite MS365 Received 2024.06.03

Another example of consistent titling is applying an identifier at the start of the title then consistent descriptors that will keep the related items in order. The example below shows the two related documents required for annual information asset destruction:

 GRFMA-DA-2021-01 AuthorisedDisposal Signed
 GRFMA-DA-2021-01 CertificateDestruction
 GRFMA-DA-2022-01 AuthorisedDisposal Signed
 GRFMA-DA-2022-01 CertificateDestruction
 GRFMA-DA-2023-01 AuthorisedDisposal Signed
 GRFMA-DA-2023-01 CertificateDestruction

- 4.2 Emails - Digital files will often be received via email which can be saved to appropriately titled Inbox Folders. No further action is required for short term, facilitative messages which can be deleted under Normal Administrative Practice (see Appendix A).

For emails that contain decisions, instructions or other official business, save the email, including any attachments in .msg format, in the appropriate MS365 OneDrive digital folder. This will allow the .msg file to be opened in the email client from which it originated (e.g. MS365 Outlook). Saving the email as a .pdf (print or export to PDF) allows the file to be opened without the email client application but means that email attachments must be saved separately.

For emails with attachments where the body of the email does not contain official business information, save the attachments in .pdf (or the appropriate file format from the list in section 7. Sustainable File Formats). The email can then be moved to the appropriate Inbox Folder for quick access.

- 4.3 Physical records may be scanned then processed as a digital record with the original physical record filed and managed as the Master version. Retaining the physical version for the minimum retention period as identified in GDS 40 (as amended) removes the need to meet the requirements of GDS 21 (as amended) which allows for the early destruction of hardcopy source records after scanning,

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according to documented specifications, quality assurance and saving into a business system which
has been certified as compliant with SRSA Standard *Managing Digital Records in Systems*.

5. Business Classification Scheme

Functions, the highest descriptive level in the Business Classification Scheme, and their relationship to GDS 40 and retention requirements are listed in the table below. Activities are included in the full Business Classification Scheme in Appendix B and in the *Information Asset Control Register*, sheet 'BCS' (Excel)

Business Classification Scheme	Code	GDS 40 Class	Retention Period
Board & Committee	1.0	3.1	Permanent
Publications	2.0	5.3 and 100.6	Permanent
Dam / Infrastructure Management	3.0		Indefinite / Permanent
Finance	4.0		Temporary
Strategic Management	5.0		Temporary when Plans are included in Board Agenda Items
Administration	6.0		Temporary
Information Asset Management	7.0		

6. Sustainable Digital File Formats

The Authority is responsible for ensuring that information assets remain available and useable for as long as needed – at least as long as the minimum retention period. This can be achieved by ensuring that digital information assets are saved in a sustainable format and converted or migrated to new systems as technology changes. Sustainable file formats include those which are:

- widely used and supported
- identifiable and well documented
- independent of specific software, developers or vendors
- stable (rare releases of newer versions) and backwards and forwards compatible with other versions
- uncompressed or use lossless compression
- metadata friendly or have the ability to embed metadata.

Use sustainable formats when:

- creating new records and information

- converting or migrating records
- considering the file formats of any new software applications or design requirements when developing or implementing new systems
- requesting files or data sets from a cloud service provider.

[Sustainable file formats](#) include:

Audio files	.mp3 and .mp4
CAD (Computer-aided Design)	.dxf
Data Files and Databases	.csv and .xml
Email – as single messages including attachments	.msg and .eml
Encapsulation	.zip
Image files	.tif and .jpg
Office (Microsoft Office Suite)	.docx, .xlsx, pptx,
Text only	.txt, .csv and .xml
Video	.mpg, .mp4, mjp2,
Websites	.html, .htm, .xml and .warc (for archived websites)

7. Risk Assessment

This procedure applies to managing information assets in digital and physical folder structures, aligned to the BCS, rather than a software application specifically designed for IAM such as an EDRMS. Under the State Records Act 1997, Local Government Authorities are not required to comply with SRSA Standards, however compliance with disposal schedules in mandatory. Compliance with GDS 20 for the early destruction of digitised hard copy source records can only be achieved with compliance to the following:

- *Managing Digital Records in Systems Standard*
- Minimum Recordkeeping Metadata Standard

Non-compliance with the above Standards simply means that physical information assets must be retained for the minimum retention periods prescribed in GDS 40 as amended, even after scanning and saving into the M365 OneDrive digital folder structure.

Knowingly damaging, altering or disposing (destroying, selling or donating) of official records may result in a penalty of \$10,000 or imprisonment for 2 years (State Records Act 1997, Section 17(1)).

The [Risk Assessment Matrix \(Appendix C\)](#) has been utilised to determine risk ratings associated with not complying with internal and external requirements to create, retain and manage information assets. Under the State Records Act 1997, Local Government Authorities are not required to comply with Standards issued by SRSA, although doing so is ideal where practical given sufficient size and resources.

Information Asset Digitisation Procedures

1. Introduction

This Procedure covers the digitisation of temporary, long-term and permanent value, hardcopy source records created, received and held by the Authority, to facilitate workflows.

This Procedure does not allow for the destruction of hardcopy source records after digitisation.

Well planned and documented digitisation processes meet all five principles of the *Information Asset Management Policy (GB85/23)*.

2. Scope

This Procedure is applicable to the digitisation of temporary, long-term or permanent value physical information assets, undertaken by the Authority contractors, employees and third parties as a routine administrative process. These *Procedures* do not fully comply with the requirements of GDS 21 (as amended) to allow for the early destruction of hard copy source after digitisation, as the Authority does not have the capacity to maintain digital systems fully compliant with the *SRSA Managing Records in Digital Systems Standard*.

3. Background

Most of the Authority's information assets are now created and received in digital format, however ad hoc hardcopy source records such as invoices and correspondence may continue to be received. Some will have short-term retention periods; others may require permanent retention.

To maximise the efficiency of workflows and access to information assets, digitising the ad hoc physical records may be desirable. Once digitised (scanned) the physical record must be retained and maintained as the Master version. The digital version is an access copy. The Master version (original hard copy) must be filed in the physical file system and retained for the minimum retention period. This process results in a hybrid filing system consisting of digital and physical items. Management, including disposal, must be applied regardless of format, therefore when the Invoices for a specified period have been authorised for destruction, this action is applied to digital and physical items.

4. Procedures

Follow the Digital First principle; ask suppliers to issue invoices, submit reports or correspond in digital formats and only create physical records within the Authority when there is no other reasonable option.

4.1 The following actions should be applied to ad hoc physical records received and created by the Authority.

Appraisal - All information assets must be filed according to the *Information Asset Business Classification, Titling and Filing Procedures* and sentenced according to the relevant GDS as amended, either:

- GDS 40v1 Local Councils and Local Governing Bodies and Authorities (Expiry 31/12/2029)
- GDS 16v1 Native Title Claims (ongoing)
- This process identifies the required retention period (value) of the record and its business classification.

4.2 Digital File Formats - PDF is the preferred file format for all documents. Multi-page documents need to be scanned as a multi-page PDF.

JPG is the preferred format for all access images. Images need to be scanned in full colour as a single page file. Compression is acceptable as the scanned image is the access derivative and does not replace the Master physical image.

4.3 File Titling - All digital files must be titled and saved in the appropriate location. Retaining the automatically applied file title is not acceptable for access or management of information assets. Follow the *Information Asset Business Classification, Titling and Filing Procedures* to ensure consistency, maximising efficiency of retrieval and management.

4.4 Filing the physical item – once digitised, the physical item needs to be filed in the physical file system (a box) after adding the digital file location in pencil (ink marking is not permitted on permanent value items). Due to the size and context of the Authority and the small quantity and range of information assets, unique identifiers are not allocated. Instead, the file path to the digital version is applied. For example, the file path for an invoice or correspondence might be:

GRFMA>Finance>Invoices 2024>[yyyy.mm.dd]

GRFMA>Administration>Correspondence>{yyyy.mm.dd] [ABC Sender]

4.5 Destruction - Once the information asset is eligible and authorised for destruction, all formats, digital and physical, are to be destroyed securely and permanently with a certificate of destruction obtained and saved for long term retention.

Information Asset Disposal Procedures

1. Introduction

This Procedure covers the **disposal** of the Authority's information assets in accordance with the State Records Act and the Authority's *Information Asset Management Policy (GB85/23)*. Disposal includes permanent, confidential destruction of temporary records, transfer to other South Australian government agencies as required, and transfer for permanent retention to SRSA.

This Procedure ensures **disposal** programs are conducted lawfully and efficiently and ensures the permanent retention of information assets of importance to the Authority and the State. **Disposal** programs benefit business operations, reduce costs and support compliance with regulatory requirements including the *Local Government Act 1999*, the *State Records Act 1997* and *Information Privacy Principles*.

Well planned and documented **disposal** processes meet all five principles of the *Information Asset Management Policy (GB85/23)*.

2. Scope

This Procedure is applicable to the **disposal** of the Authority's information assets of temporary, long-term or permanent value, by staff and third parties. This procedure applies to the disposal of information assets in all formats including the permanent deletion of digital data such as electronic files and database entry records, regardless of storage location.

3. Background

Disposal programs include processes associated with implementing records destruction or transfer decisions which have been documented and authorised by the relevant, current SRSA **disposal** schedule.

Lawful **disposal** of information assets includes:

- a) Authorised destruction conducted confidentially and permanently
- b) Transferring custody to SRSA for permanent retention
- c) Storage at an Approved Service Provider (ASP)
- d) Transferring ownership to another SA Government agency
- e) Migrating information from one system or platform to another

Adherence to the State Records Act, Standards and the Authority's *Information Asset Management Policy* along with application of these *Procedures* ensures information assets are managed and monitored to minimise risk of loss due to:

- a) Environmental hazards (e.g. flood or fire) resulting in permanent damage or loss

- b) ICT infrastructure failure or compromise (e.g. hacking, viruses) that delete or corrupt digital information assets
- c) Use of legacy or bespoke software that is not capable of enabling comprehensive or accurate migration of data to a replacement system
- d) Storage on media that is damaged or obsolete, e.g.:
 - i. Degraded magnetic media
 - ii. Media for which hardware is no longer available
 - iii. Software that is no longer usable
- e) Staff practices not meeting the Authority's *Information Asset Management Policy* and the following procedures, resulting in:
 - i. Destruction of information due to deliberate or accidental action, lack of knowledge or unlawful **disposal** (including destruction without authorisation, abandonment, transfer to a non-government entity and selling).
 - ii. Lack of accountability trails for **disposal** decisions.
 - iii. Incomplete destruction resulting in remaining information assets being accessible and / or discoverable.
 - iv. Taking information assets offsite without authorisation or transferring them to non-government entities.

Implementation of the following procedures ensure that the **disposal** of information assets is:

1. Authorised
2. Underpinned by appraisal
3. Managed
4. Complete and secure
5. Accountable

4. Procedures

The following procedures address the above criteria, through the compilation of well-documented **disposal** activities conducted in accordance with an SRSA authorised **GDS** and Standards.

4.1 Disposal Program

- 5.1.1 Annual review of this *Procedure* and related documents, and whenever business changes.
- 5.1.2 Continuous sentencing as information assets are processed and entered into a system.
- 5.1.3 Annual destruction of eligible records including those stored in Cloud based software.
- 5.1.4 Routine transfer of eligible records to SRSA for permanent retention.

4.2 Appraisal

All information assets must be sentenced according to the relevant GDS as amended, either:

[GDS 40v1 Local Councils and Local Governing Bodies and Authorities](#) (Expiry 31/12/2029)

[GDS 21v5 Disposal of Hardcopy Source Records after Digitisation](#) (expiry 31/12/2028)

[GDS 16v1 Native Title Claims](#) (ongoing)

4.3 Destruction of temporary retention information assets

4.3.1 Register – Prior to authorising destruction, all items must be entered into the *Information Asset Control Register* (Excel Workbook) and sentenced according to GDS 40, 21 and 16 as amended and approved by SRSA. This process provides intellectual control by providing the following details for each item:

- a) Physical or digital location
- b) Title and description sufficient to indicate the purpose, content and context:
 - i. Function / Activity in accordance with the Business Classification Scheme
 - ii. Start and End dates, with the end date being the date of last action, completion or expiry
 - iii. Applicable GDS, class and retention period
 - iv. Action date to indicate when the item becomes eligible for review, destruction or transfer to SRSA.

4.3.2. Review - Once items are eligible for destruction, sentencing must be reviewed for any changes in business or legislative requirements including amendments to the applicable GDS, which may have occurred since sentencing.

4.3.3. Authorise - After review, a consignment list of items eligible for destruction must be created and inserted into an *Information Asset Disposal Authorisation Form*. Destruction is authorised once all required parties have reviewed the consignment list and signed the form to authorise destruction. Parties include the:

- a) Sentencer
- b) Executive Officer (EO)

4.3.4. Destroy - Secure and confidential destruction must be undertaken by a third-party provider within 60 days and a Certificate of Destruction obtained. *Note: The same process applies to the permanent destruction of data in digital business systems.

4.3.5. Evidence - The records documenting this process, including the completed *Information Asset Disposal Authorisation Form* and *Certificate of Destruction* are to be managed and maintained according to GDS 40 minimum requirements and for as long as needed. Add the destruction Date and Destruction Certificate details to the 'Destroyed' sheet in the *Information Asset Control Register* (Excel Workbook).

4.4 Transfer of Custody to SRSA

4.4.1 Register - all items must be entered into the *Information Asset Control Register* (Excel Workbook) and sentenced according to GDS 40, 21 and 16 as amended and approved by SRSA. This process provides intellectual control by providing the following details for each item:

- a) Physical location
- b) Title and description sufficient to indicate the purpose, content and context
- c) Start and end dates, with the end date being the date of last action or expiry
- d) Applicable GDS, class and retention period
- e) Action date to indicate when the item becomes eligible for destruction

4.4.2 Review - Once items are eligible for transfer, sentencing must be reviewed for any changes in business or legislative requirements including amendments to the applicable GDS, which may have occurred since sentencing.

4.4.3 Propose – Prepare and submit a Transfer Proposal in accordance with SRSA standards and guidelines. The Proposal must be authorised by the EO. If the Proposal is accepted, a Records Access and Description List (RADL) must be submitted for each series and approved by SRSA before physical transfer can be arranged.

4.4.4 Evidence - The records documenting this process, including the Transfer Proposal, RADL and Receipts, are to be managed and maintained according to GDS 40 minimum requirements and for as long as needed.

4.5 Transfer to Approved Service Provider

5.5.1 Refer to SRSA guideline for [Storing Information Assets with Approved Service Providers](#).

4.5.1 Register - all items must be entered into the *Information Asset Control Register* (Excel Workbook) and sentenced according to GDS 16, 21 or 40, as amended and approved by SRSA. This process provides intellectual control by providing the following details for each item:

- Physical or digital location
- Title and description sufficient to indicate the purpose, content and context
- Start and end dates, with the end date being the date of last action or expiry
- Applicable GDS, class and retention period
- Action date to indicate when the item becomes eligible for destruction

4.5.2 Permanent records – SRSA must approve the transfer of permanent records that are more than 15 years old and not required for current business purposes, to storage with an ASP, as these are eligible for transfer to SRSA.

4.6 Transfer of ownership

In any instance where information assets are required to be transferred from the Authority to another South Australian Government agency, the relevant SRSA Standards and Guidelines must be followed. This will include the guideline for managing records during [Administrative Change, Caretaker Periods and Elections](#).

4.7 Migration

The migration, conversion or transfer of information assets from their original digital context must be undertaken by such methods as required to ensure ongoing authenticity, reliability, integrity and usability. Ensuring the process is compliant with the SRSA Standard [Managing Digital Records in Systems](#) will include:

- a) Planning to ensure data and associated metadata is not lost or corrupted.
- b) Documenting to ensure knowledge of the process remains accessible for as long as needed.

Digital Signature Procedures

1. Introduction

This Procedure covers the digital signing of documents created or issued by the Authority.

This Procedure ensures the reliability and authenticity of information assets created and maintained in a digital environment.

2. Scope

This Procedure is applicable to the signing of information assets requiring a signature as evidence of compliance, confirmation or agreement. Digital signatures are currently applied by the Chair of meetings to confirm meeting minutes and by the constituent Councils to declare independence of the external auditor.

3. Background

Most of the Authority's information assets are now created and received in digital format. Applying digital signatures ensures the documents remain in digital format, reducing the need to manage and store hardcopy information assets.

DocuSign, a tool within the Adobe tool collection, is commonly used for secure digital signatures. PDF documents are uploaded to the Adobe online account where names of signers are entered. A link is then sent to the signer(s), allowing the digital signing from various and remote locations without having to print, post or scan. Only an individual's email address should be associated with the named signer as the evidential value of digital signatures relies on only the signer having access to the specified email address. Do not use generic or shared email addresses such as Office@ or Council@ as these are accessed by many users and do not specifically name the individual signing.

4. Procedures

The following procedures ensure that digital information assets requiring a signature for completion are reliable and can be maintained in digital format for as long as needed.

- 4.1 Prepare, create or save a received .pdf document as a draft in appropriate folder.
- 4.2 Upload the document to DocuSign. Insert signer(s) and select options as appropriate for the document.
- 4.3 Review, checking all details are entered as required then Send for signing.
- 4.4 Once signing is completed, all signers will receive a copy of the fully signed document. Save the final, fully signed .pdf in the appropriate file location.
- 4.5 The draft document may now be deleted.

3.2 DEFINED RESOURCES, ROLES AND RESPONSIBILITIES

The scope of resources, roles and responsibilities of the Authority and its Executive Officer are defined in the GRFMA Charter and the Executive Officer Service Contract. Financial resources and planning are included in the Strategic Management Plan and Annual Budgets.

The Executive Officer is responsible for implementing the IAM Program and Plan as defined in this *IAM Manual*.

The GRMFA Board is responsible for ensuring adequate resources are available to allow implementation of the IAM Program and Plan. Resources also need to be allocated for:

- annual review and updating of the IAM Manual,
- utilising the Self-Assessment Tool annually,
- actioning one or more Assessment Priorities as identified from the annual Self-Assessment.

3.3 ACCESS AND RELEASE SCHEMES

The Authority proactively releases information to the public, aligning with the SA government statement on the benefits of [Open Data](#), including transparency, collaboration and informed participation. This is achieved through publication of digital information on the GRFMA webpage and transfer of permanent value physical items to SRSA for public access.

The [GRFMA webpages](#) are hosted on the [Council of Gawler website](#). Information assets proactively released include:

- Annual Reports
- Strategic and Business Plans
- Financial Statements and Budgets
- Feasibility Reports and Project Reviews
- Meeting Proceedings and Key Outcomes
- Board Member composition
- Policies

Permanent value physical items have been transferred to the custody of SRSA for ongoing preservation and public access. The SRSA [Public Access Determinations](#) are followed to ensure items are open for public access immediately, or at least as early as possible. The following series have been transferred to SRSA and are open to public access:

- GRS18311 Minute Books, 2002-2014
- GRS18312 Publications (including Annual Reports), 2002-2018
- GRS18313 Board and Committee Proceedings, 1986-2017

3.4 SECURITY CONTROLS

The Authority understands the value of its information assets and therefore the need to ensure they remain secure from accidental loss and leakage (internal) or external threats such as malware² and hacking.

External threats are mitigated by ensuring:

- Quality malware protection software is installed on all computers which store the Authority's information assets either for ongoing management or for temporary use (such as Members emails and digital storage).
- All computers and software applications are password protected.
- Passwords are frequently changed and unique for each application and device.
- Two-factor authentication is applied in all instances where available.
- Digital data is stored in Australia (achieved by selecting the M365 option for Advanced Data Residency). While not explicit, this requirement is preferable and implied in the SRSA [Cloud Computing and Records Management Guideline](#). Installing the Advanced Data Residency add-on ensures that the Authority's information assets are not subject to the data privacy requirements of any other another country. SRSA advice on [Cloud Computing](#) provides additional information in relation to requirements related to compliance with the Information Privacy Principles Instruction (IPPI) (see [3.5 Privacy Protection and Considerations](#)).

Internal threats are mitigated by ensuring:

- All software applications are backed-up so that data can be restored in cases of accidental deletion. M365 provides access to previous versions and deleted data for 30 days.
- Email recipient details are carefully checked before sending, especially when attachments are included, to ensure items are sent to the correct person / email address. Data leakage occurs when sending information assets to the wrong person / email address. This issue is particularly important when sending information to parties external to the Authority.
- Passwords and two-factor authentication details are not shared, and passwords or passphrases are routinely changed.
- All application Administrator details and passwords are changed during Executive Officer handovers.

3.5 PRIVACY PROTECTION AND CONSIDERATIONS

Personal information' is any information about a person where that person can be identified from the information. Personal information includes details such as name, address, date of birth, financial or health status, alleged behaviours and licensing details. Photographs, video footage and sound recordings may also include personal information.

The Authority ensures [Privacy Rights](#) surrounding personal information are protected by adopting and implementing the Information Privacy Principles Instruction (IPPI) as documented in [Premier and Cabinet Circular 12 – information Privacy Principles Instruction](#).

3.6 DISPOSAL DETERMINATIONS

Disposal actions include destruction and transfer to SRSA or another SA government agency due to administrative change. Actions are determined in accordance with SRSA authorised disposal schedules. All items are sentenced under [GDS 40 Local Councils and Local Governing Bodies and Authorities](#), as amended, prior to review and authorisation for disposal. Sentencing and review includes applying disposal freezes as appropriate. [GDS 16 Native Title Claims](#), ongoing, must be considered when sentencing any information assets related to land acquisition or development.

The Authority does not provide care to any persons including children, aged persons, veterans or persons with disabilities; therefore the following disposal freezes are not applied as the Authority's information assets are not of relevance to:

- [GDS 43v1 Records of Relevance in relation to the Royal Commission into Defence and Veteran Suicide](#) (Expiry 31/12/2025)
- [GDS 47v1 Records of Relevance to Allegations of Child Abuse Matters](#) (Expiry 31/12/2035)

Permanent value physical information assets are transferred to SRSA in accordance with the SRSA [Transfer Standard](#). Permanent value digital information assets must be retained and managed, ensuring they remain reliable, authentic, useable and accessible until such time as they can be transferred to a SRSA digital repository. See [Information Asset Disposal Procedures](#) for further details.

²Malware is any software intentionally designed to cause disruption to a computer, server, client, or computer network, leak private information, gain unauthorized access to information or systems, deprive access to information, or which unknowingly interferes with the user's computer security and privacy. [Wikipedia](#)

3.7 COMPLIANT SYSTEMS

The Authority is a micro agency. Executive Officer Services are engaged in accordance with an agreed contract for service. The Authority does not engage any employees, utilise volunteers, or require Board Members to manage information assets. Information assets created or received by Members are submitted to the Executive Officer for management. The information assets requiring management is narrow and confined by the scope of the GRFMA Charter.

Due to the unique nature of the Authority, it has not implemented an EDRMS (Electronic Document and Records Management System) with the capabilities that would enable full and certified compliance with the SRSA *Managing Digital Records in Systems Standard* and *Minimum Recordkeeping Metadata Standard*, allowing for the destruction of hard copy source records after digitisation (GDS 21).

Instead, this *Information Asset Management Manual* detailing the IAM Program and Plan, including Policy and Procedures, has been developed and implemented to ensure risk appropriate compliance with SRSA Standards. [2. Value and Risk Assessment](#) demonstrates low risks associated with 'in place' information assets management; managing information assets within the digital application where they are created and/or managed rather than capturing into a dedicated EDRMS. Information assets managed 'in place' (M365 OneDrive) are listed in section [1. Information Asset Audit](#).

4. EDUCATION

The Authority recognises the value of information assets, the importance of IAM and the need for awareness training as a minimum requirement. In addition, the Executive Officer must have additional FOI Officer training. IAM consultants are engaged as required for advice or to undertake tasks outside the capabilities of the EO and the scope of this *IAM Manual*.

- 4.1 Board Members, the Executive Officer, Employees and Volunteers undertake IAM awareness training as part of the induction process, if not previously undertaken. SRSA online module '[An Introduction to Information Management](#)' is used for this purpose. Course content may be modified from time to time.
- 4.2 The Accredited FOI Officer must have undertaken related [Freedom of Information](#) training available from SRSA. The Executive Officer, when not the Accredited FOI Officer, needs to have undertaken the minimal level of [FOI General Awareness](#) training. For further information go to SRSA factsheet [What is an Accredited FOI Officer? Replace with What is an Accredited FOI Officer?](#)
- 4.3 Familiarity with and implementation of this *IAM Manual* provides most of the information required to undertake routine, operational IAM. Ensuring this *Manual* is reviewed and updated annually will facilitate ongoing improvements to the Authority's IAM Program through implementation of the Plan, improving behaviours to align with the principles detailed in the IAM Policy.

5. SELF-ASSESSMENT AND REPORTING

The SRSA *Self-Assessment Tool* (Excel Workbook) is utilised to measure IAM maturity annually (July).

This Workbook includes four sheets:

- Instructions
- Detailed Assessment
- Capability Model
- Assessment Priorities

The 'Assessment Priorities' report generated from the 'Detailed Assessment' sheet is used to inform decision making for future improvements. The 'Capability Model', also generated from the 'Detailed Assessment', provides data for responding to SRSA Maturity Surveys. Surveys are likely to be issued every 3-6 years.

5.1 Create a new version of the *Self-Assessment Tool* each year.

5.2 Follow the 'Instructions' to review and update the 'Maturity and Capability Level' and 'Notes' fields on the 'Detailed Assessment' sheet.

5.3 Data automatically populates into the 'Capability Model' sheet. Ensure the Authority's details and version are updated at the top of this sheet.

5.4 Follow the instructions to generate the report on the 'Assessment Priorities' sheet.

5.5 Submit the 'Assessment Priorities' report to the Audit & Risk Committee for review.

5.6 Ensure that responses to all SRSA Surveys are submitted within the required timeframes.

Appendix A: NAP Guidelines - Destruction of Unofficial Records

What is Normal Administrative Practice (NAP)?

NAP is the concept applied to the routine destruction of material of a transitory, facilitative, ephemeral or non-business nature. NAP is primarily intended to permit disposal of ephemeral records that might technically be official records under the State Records Act definition but that have no ongoing value to agencies and where policies, procedures, knowledge and experience suggest that the document does not need to be saved into a business system.

Destruction is undertaken after applying the NAP test (below) to determine that no information of ongoing value to the Authority will be lost. It applies to the routine destruction of drafts, duplicates and publications, regardless of format, created or received by the Authority.

Authority to use NAP

NAP is provided in the interests of efficient recordkeeping and extends to material of ephemeral and transitory value only. Destruction of the Authority's unofficial information assets according to NAP is authorised by GDS 40 amended.

NAP in digital media

Recordkeeping and NAP principles apply to all formats including:

- voice mail,
- e-mail,
- facsimiles,
- word processed documents, spreadsheets, etc.

The NAP test

Where the information is not duplicated in the Authority's business system, ask:

- Does the material form part of an Authority transaction?
- Does it add value to an existing record?
- Does it show how a transaction was dealt with?
- Does it show how a decision was made?
- Does it show when or where an event happened?
- Does it indicate who was involved or what advice was given?
- Is it a formal draft of a Cabinet submission, an agreement or a legal document?
- Is the material included in the current GDS 40 or relevant to a disposal freeze?

If the answer to any of these questions is YES, then the material must not be destroyed according to NAP. File the item according to IAM procedures.

Examples of material that may be eligible for destruction under NAP

Only material or data included in the five categories outlined below may be deleted or destroyed securely and confidentially from business systems according to NAP. Disposal of any other records, physical or digital, must be undertaken in accordance with current disposal schedules.

	Category	Examples	Notes
1.	transitory or short-term items including electronic data	- phone messages, notes, compliment slips, - messages and notes, required for only a few hours or a few days, - information received including copies of office notices and circulars.	Includes voice-mail, email and facsimiles not required for ongoing Authority business evidence. Disposal of master notices, circulars and distribution records must be undertaken in accordance with a current, applicable GDS.
2.	rough working papers and/or calculations created in the preparation of official records and drafts not intended for further use or reference,	- rough notes not intended for further use, - word processing documents and spreadsheets in electronic format after updating (excluding official version drafts of agreements, submissions and legal documents), printing, or transfer to electronic recordkeeping systems	Some record classes cover the disposal of working papers. Rough working papers could be defined as pre first draft notes/calculations/outlines. Disposal of official drafts must be undertaken in accordance with a current, applicable GDS.
3.	duplicate copies of material retained for reference purposes only	- Superseded or distributed copies of instructions, guidelines, standards, etc., - extra copies of records no longer required for reference purposes, - copies of Authority material/records created for reference/ease of access.	To avoid confusion, always stamp or title as COPY to enable easy identification and NAP destruction. Disposal of master records must be undertaken in accordance with a current, applicable GDS.
4.	published material received or collected which does not form an integral part of an Authority record	- brochures, catalogues, price lists, unsolicited promotional material, etc. received from external sources, - copies of Legislation, regulations, standards etc., - copies of published items kept for personal reference.	For records of Authority input into the development or review of legislation, regulations etc. See GDS 30v2:13.13 for retention and disposal requirements.
5.	system printouts that are not part of regular reporting procedures and not required for ongoing use	- system log reports to verify or monitor data on an ad hoc basis, - printouts used to answer ad hoc queries, - copies printed for proofreading.	Printouts generated from routine reporting, including bona fide leave reports, must be disposed in accordance with GDS 30v2: 13.22.5

Appendix B: Business Classification Scheme

Business Classification Scheme	Code	GDS 40 Class	Retention Period
Board and Committee	1.0		
Board Meetings	1.1	3.1	Permanent
Audit & Risk Committee	1.2	3.1	Permanent
Technical Assessment Panel	1.3	3.1	Permanent
Publications	2.0		
Annual Reports	2.1	5.3	Permanent
Other Publications	2.2	100.6	Permanent
Infrastructure Management	3.0		
Inspections	3.1	82.7 (design / construction) and 82.13 (inspections / maintenance)	Indefinite - Retain 6 yrs. after asset disposal. (Permanent items captured in 1.0 Board and Committee)
Maintenance	3.2		
Plans	3.3		
Reports	3.4		
Finance	4.0		
(Sub Folders are arranged by Year)		6.3, 6.5, 6.7, 6.8, 6.9	Temporary (6 years)
Strategic Management	5.0		
Annual Business Plan	5.1	5.10 and 5.14	Temporary (6 years)
Long Term Financial Plan	5.2	5.10 and 5.14	Temporary (6 years)
Strategic Management Plan	5.3	5.10 and 5.14	Temporary (6 years)
Asset Management Plan	5.4	5.10 and 5.14	Temporary (6 years)
Admin	6.0		
Member Management	6.1	2.4	Temporary (6 years after exit)
(Subject Folders as required, arranged alphabetically)		Various routine administrative operations	Temporary (6 years) (Permanent items captured in Board or Committee agendas)
Information Asset Management	7.0		
Manual	7.1	66.9	Temporary (20 years)
Assessments	7.2	66.13	Temporary (6 years)
Destruction	7.3	66.14	Temporary (50 years)
Transfers	7.4	66.11	Indefinite
Reports	7.5	104.1	Temporary (6 yrs.)

Appendix C: Risk Assessment Matrix

The Risk Assessment Matrix identifies the risks associated with the Authority's non-compliance with internal and external requirements to create, retain and manage information assets.

The risk likelihood against the risk consequence determines the overall risk rating.

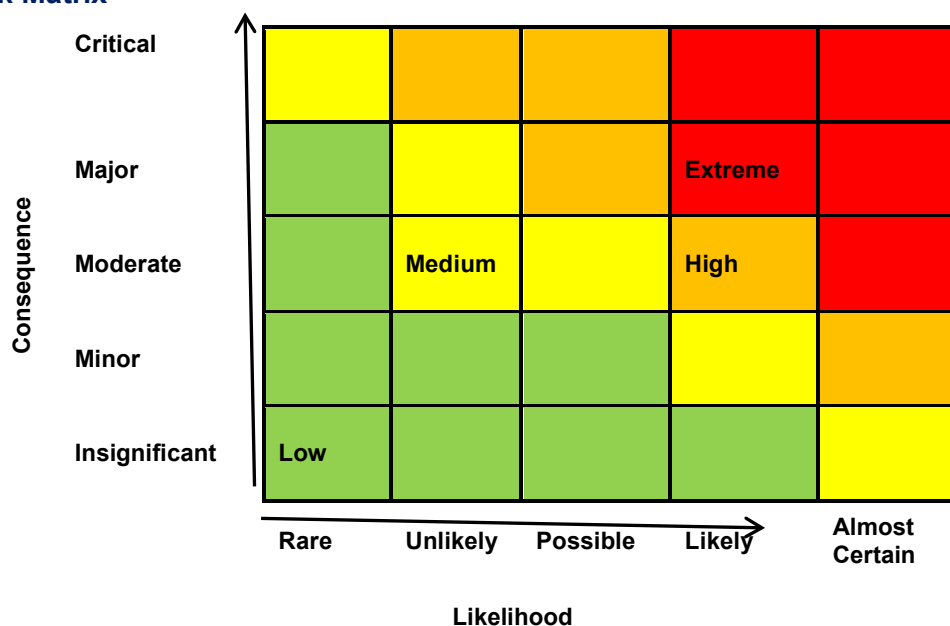
1. Overall Risk Rating

Extreme Risk	Immediate action required along with senior management commitment
High Risk	Senior management attention required, and development of an action plan
Medium Risk	Management responsibility must be specified (i.e. accountability defined)
Low Risk	Manage by routine procedures

2. Risk Likelihood

Almost certain	The event is expected to occur within the next 12 months
Likely	The event is more likely than not to occur within the next 12 months
Possible	The event may occur within the next 12 months
Unlikely	The event is not likely to occur in the next 12 months
Rare	The event will only occur in exceptional circumstances

3. Risk Matrix



4. Risk Consequence

	Financial	Stakeholders	People	Product / Service delivery	Compliance / Legal
Critical	- Financial loss greater than \$1 million (operating budget). - Financial loss greater than \$2 million (insurance reserves).	- Substantial long-term damage to brand and degradation of public perception of the Authority, affecting whole business. - Significant state-wide negative publicity, i.e. from TV and newspapers for more than one week. - the Authority subjected to state parliamentary enquiry.	- Death due to negligence. - Inability of the Contractor to have available adequate resources (such as personnel to work, finance to provide the services) - Dismissal of the Board and/or the EO.	Loss of any service delivery or business operations for more than 4 weeks.	- Significant legal, regulatory or internal policy failure. - Regulatory sanctions. - Class action against the Authority.
Major	- Financial loss greater than \$500k and less than \$1 million (operating budget). - Financial loss greater than \$1 million and less than \$2 million (insurance reserves).	- Long term damage to brand and degradation of public perception of the Authority, affecting whole of business. - Significant state-wide negative publicity, i.e. from TV and newspapers for up to one week. - Questions raised about the Authority in state parliament.	- Serious injury. - Dangerous near miss. - Inability of the Contractor to have available adequate resources (such as personnel to work, finance to provide the services) - Dismissal of a Board member or EO	Loss of any service delivery or business operations for more than 5 days.	- Major legal, regulatory or internal policy failure. - Regulatory fines. - Multiple litigation cases against the Authority.

	Financial	Stakeholders	People	Product / Service delivery	Compliance / Legal
		High impact/long term issue requiring Board intervention.			
Moderate	- Financial loss greater than \$100k and less than \$500k (operating budget). - Financial loss greater than \$500k and less than \$1 million (insurance reserves).	- Moderate term damage to brand and degradation of public perception of the Authority, affecting key areas of the business. - Minor state-wide negative publicity, although manageable through good public relations. - the Authority under scrutiny from the Treasurer. - High impact requiring Executive Officer intervention or Board notification.	- Lost time due to workplace injury. - Inability of EO services to attend the business for more than 2 weeks. - Unexpected / unplanned resignation or dismissal of a key senior staff members.	Loss of any service delivery for greater than 3 days.	- Moderate legal, regulatory or internal policy failure. - Regulatory investigation. - Individual litigation taken against the Authority.
Minor	- Financial loss greater than \$10k and less than \$100k (operating budget). - Financial loss greater than \$50k and less	- Short term damage to brand and degradation of public perception of the Authority, affecting key areas of the business. - Incident requiring management intervention.	- Minor workplace injury – no lost time. - Inability of EO services to attend the business for more than 1 week.	Loss of any service delivery or business operations of 1 day.	- Minor legal, regulatory or internal policy failure. - Regulatory attention.

	Financial	Stakeholders	People	Product / Service delivery	Compliance / Legal
	than \$250k (insurance reserves).				
In si g ni fi c a n t	- Financial loss less than \$10k (operating budget). - Financial loss less than \$50k (insurance reserves).	- Issue of limited impact. - Minor brand damage and degradation of public perception of the Authority's values i.e. trust, affecting areas of the business.	Unplanned resignation or dismissal of a small number of staff members. (Nil Employees)	Loss of any service delivery or business operations less than 1 day.	Insignificant legal, regulatory or internal policy failure.

Appendix D: Disposal Authorisation Proforma

GRFMA

Expired Records

Disposal Report - Review and Authorisation

Disposal Type	[Destruction / Transfer]
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Disposal Authority	GDS 40v1
Disposal Freezes	GDS 47 Not Applicable GDS 16 – Reviewed

Date Authorisation Form Compiled	[DD/MM/YYYY]
Records Date Range	[DD/MM/YYYY to DD/MM/YYYY]
Latest Expiry Date	[DD Month YYYY]
Number of Listed Items	[# items]
Sentenced by	[Company, Name]
Sentencer Signature	
Signed Date	

Disposal Authorised by	EO: [Name]
Authorised Signature	
Authorisation Date	

Disposal Process	[Method - Certified]
Disposal Authorisation No.	[GRFMA-DA-YYYY]

Box No.	Title / Description	Start Date	End Date	Disposal Class	Yrs	Action Date	Comments

GAWLER RIVER FLOODPLAIN MANAGEMENT AUTHORITY**Website:** www.gawler.sa.gov.au/grfma**Treasury Management Policy**

Strategic Reference:	Policy Documents
File Reference:	GRFMA, Admin, Policy
Responsibility:	Executive Officer
Applicable Legislation:	Local Government (Financial Management) Regulations 2011
Adopted:	2026
Minutes Reference:	
Revision Number:	2
Frequency of Review:	Every Three Years
Next Review Due:	June 2029

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The following Policy has been prepared in accordance with Clause 8.2.9 and 8.2.10 of the Charter of the Gawler River Floodplain Management Authority. The purpose of the Policy is to provide prudent management guidelines for the day-to-day management of the affairs of the GRFMA.

1. Introduction

This policy provides direction to the GRFMA in relation to the treasury function. It underpins GRFMA's decision-making regarding the financing of its operations as documented in its annual budget and associated projected and actual cash flow receipts and outlays.

2. Policy Objectives

This Treasury Management Policy establishes a decision framework to ensure that:

- 2.1 funds are available as required to support approved outlays;
- 2.2 the net interest costs associated with borrowing and investing are reasonably likely to be minimised on average over the longer term.

3. Policy Statements

GRFMA operating and capital expenditure decisions are made on the basis of:

- 3.1 facilitating construction, operation and maintenance of flood mitigation infrastructure in the Gawler River area ('the Floodplain');
- 3.2 cost effectiveness of the proposed means of service delivery; and
- 3.3 affordability of proposals having regard to GRFMA's long-term financial sustainability and the support of constituent councils.

4. Cash Reserves

The GRFMA shall maintain a minimum balance of cash reserves at any one time.

4.1 Such balance to be equivalent to 50% of the annual GRFMA Budget expenditure as determined in accordance with the approved GRFMA Business Plan as amended annually.

4.2 Any Board authorisation of payments from cash reserves that are extraordinary to the Business Plan shall be required to be repaid by constituent council contributions within 12 months following.

4.3 The cash reserve balance shall separately identify the proportional value of Consultancy budget values and operational/maintenance Budget values.

For clarity and example using the 2026/2027 GRFMA Budget.

Admin of GRFMA — Expense	2026/2027 Budget
Executive Officer Contract	\$64,000
Advertising, printing, stationery, post	\$1,000
Travelling Expenses	\$4,200
Insurance PL & PI	\$17,500
Audit Committee	\$3,250
Audit Fees	\$6,700
Bank Fees	\$102
Legal Fees	\$2,000
Honorarium — Chairperson	\$20,800
Other	\$13,400
Total Admin of GRFMA	\$132,952

Expenditure \$132,952 @ 50%	\$66,476
Executive Officer	\$32,000
Honorarium Chair	\$10,400
Total Consultancy	\$42,400
Operational/Mtce	\$24,076
Total	\$66,476

4.4 GRFMA funds that are not immediately required for operational needs and cannot be applied to either reduce existing borrowings or avoid the raising of new borrowings will be invested. The balance of funds held in any operating bank account that does not provide investment returns at least consistent with “at call” market rates shall be kept at a level that is no greater than is required to meet immediate working capital requirements.

Typically, this shall be lodgement of funds with the Local Government Finance Authority (LGFA).

4.5 GRFMA funds available for investment will be lodged “at call” or, having regard to differences in interest rates for fixed term investments of varying maturity dates, may be invested for a fixed term. In the case of fixed term investments, the term should not exceed a point in time where the funds otherwise could be applied to cost-effectively either defer the need to raise a new borrowing or reduce the level of GRFMA's variable interest rate borrowing facility.

Purpose	Action	Authority
Cash Flow	Use of cash reserves to maintain operational needs due to variations in cash flow	Executive Officer
Expenditure	Use of cash reserves for program expenditure (consultancy reports or extraordinary expenditure not in budget)	GRFMA resolution

5. Review

This Policy shall be reviewed by GRFMA every three years. Upon review, GRFMA will communicate the updated Policy to all relevant persons.

GAWLER RIVER FLOODPLAIN MANAGEMENT AUTHORITY

Website: www.gawler.sa.gov.au/grfma

Internal Review of Decisions Policy

Strategic Reference:	Policy Documents
File Reference:	GRFMA, Admin, Policy
Responsibility:	Executive Officer
Applicable Legislation:	Local Government Act 1999, Freedom of Information Statement
Adopted:	2026
Minutes Reference:	
Revision Number:	2
Frequency of Review:	Every Three Years
Next Review Due:	June 2029

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1. Introduction

- 1.1.1 The Gawler River Floodplain Management Authority (**GRFMA**) acknowledges that, as a regional subsidiary, its decisions made on behalf of its Constituent Councils should be subject to appropriate review, to ensure decisions made are fair, reasonable and objective.
- 1.1.2 Pursuant to section 270(1) of the *Local Government Act 1999* (SA), there must be policies, practices and procedures for dealing with complaints about actions of persons acting on behalf of local government councils.
- 1.1.3 GRFMA has implemented this Policy to facilitate the review of decisions made by GRFMA on behalf of its Constituent Councils.

2. Scope

- 2.1 This Policy applies to any decisions made by GRFMA on behalf of one or more Constituent Councils.
- 2.2 The following decisions will not fall under the scope of this policy:
 - 2.2.1 decisions made by GRFMA which are not on behalf of one or more Constituent Councils;
 - 2.2.2 decisions made by a Constituent Council (even if related to a matter in which GRFMA has an interest);
 - 2.2.3 any other decisions which are not subject to review for any of the reasons set out in clause **Error! Reference source not found.** of this Policy.

3. Definitions

Application	An application for review of a Reviewable Decision made in accordance with this Policy
Applicant	A person who has made an Application
Constituent Councils	The constituent councils of GRFMA
Executive Officer	The Executive Officer of GRFMA
Reviewable Decision	A decision made by GRFMA on behalf of the Constituent Councils which is reviewable under this Policy
Reviewed Decision	A Reviewable Decision which is the subject of an Application

4. Decisions Subject to Review

- 4.1 This Policy will not apply to all actions or decisions by GRFMA made on behalf of the Constituent Councils.
- 4.2 Actions or steps taken during the process of decision-making (including but not limited to requests for further information, internally considering a matter or referring a matter to an external advisor) are not Reviewable Decisions and this Policy will not apply to such actions.
- 4.3 Decisions which are reviewable under this Policy are those made when a matter, issue or query is finally determined.
- 4.4 This Policy will not apply where applicable legislation specifically provides for a different internal review process.
- 4.5 This Policy will not apply where its operation would override or operate inconsistently with statutory review or appeal processes which may apply to decisions GRFMA has made on behalf of its Constituent Councils.
- 4.6 GRFMA may refuse to consider an Application for review if:
 - 4.6.1 the Application is made by an employee of GRFMA and relates to an issue concerning their employment;
 - 4.6.2 the Application is trivial, frivolous or vexatious; or
 - 4.6.3 the Applicant does not have a sufficient interest in the matter.

5. Applying for Review

- 5.1 A person who has a sufficient interest in a Reviewable Decision may make a written Application to the Executive Officer.
- 5.2 The Applicant's written Application must include:
 - 5.2.1 the reasons for applying for the review (that is, why the applicant believes that the Reviewable Decision is wrong); and
 - 5.2.2 any additional information, material or evidence to support the application.
- 5.3 An Application must be made within three months of the Reviewable Decision being made (unless a longer period for submitting an Application has been approved by the Executive Officer).
- 5.4 GRFMA will provide assistance where appropriate to Applicants requiring assistance to apply for review, for example, providing access to interpreters or aids.

6. Review Process

- 6.1 Where possible, the Executive Officer will acknowledge receipt of an Application within 5 business days. The Executive Officer will also set out an expected timeframe in which the review will be finalised.
- 6.2 The Executive Officer is responsible for reviewing the Reviewed Decision at the first instance. However, the Board of GRFMA, at its discretion, may appoint an alternate reviewer.
- 6.3 The reviewer may be assisted by an external person or body in undertaking the review.
- 6.4 The reviewer will be required to:
 - 6.4.1 assess the Reviewed Decision and the Application;
 - 6.4.2 undertake a merits review of the Reviewed Decision, taking into consideration all materials and information which were before the original decision maker and any additional relevant material which has been provided or become available since the Reviewed Decision was made;
 - 6.4.3 determine the best or preferable decision; and
 - 6.4.4 prepare a report to the Board of GRFMA recommending whether to affirm, vary or revoke the Reviewed Decision (**the Recommended Outcome**).
- 6.5 The Board of GRFMA must consider the report prepared by the reviewer under clause 0. The Board of GRFMA may, but need not, adopt the Recommended Outcome. The Board of GRFMA will only depart from the Recommended Outcome if there are cogent reasons to do so.
- 6.6 The reviewer will provide the Applicant with reasons for the Outcome, unless this is not possible, practicable or lawful.
- 6.7 Throughout this process, the reviewer must observe the principles of procedural fairness. This means that:
 - 6.7.1 the Applicant will be entitled to put forward information and materials in support of their Application;
 - 6.7.2 the Applicant will be informed of the proposed outcome of the review, have the opportunity to make submissions to the reviewer on the proposed outcome, and have these submissions taken into account; and
 - 6.7.3 the reviewer must not have a bias or a perceived bias in respect of undertaking the review.
- 6.8 The reviewer will, as far as practicable, provide the Applicant with regular updates as to the progress of the review.

7. Policy Review

- 7.1 This Policy shall be reviewed by GRFMA every three years.
- 7.2 Upon review, GRFMA will communicate the updated Policy to all relevant persons.

GAWLER RIVER FLOODPLAIN MANAGEMENT AUTHORITY

Website: www.gawler.sa.gov.au/grfma

Procurement Policy June 2026

Strategic Reference:	Policy Documents
File Reference:	GRFMA, Admin, Policy
Responsibility:	Executive Officer
Applicable Legislation:	Local Government Act 1999
Related Policies/Codes:	
Related Procedures:	
Adopted:	
Minutes Reference:	
Revision Number:	2
Frequency of Review:	Every Three Years
Next Review Due:	June 2029

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1. Introduction

The purpose of this Procurement Policy and Procedure is to provide prudent management guidelines for the day-to-day management of the affairs of the Authority, to ensure transparency in its dealings with public funds.

2. Policy

2.1 Open and Fair Competition

GRFMA recognises the commercial and economic benefits of open and effective competition and must give fair and equitable consideration to all prospective suppliers.

2.2 Probity, Accountability and Transparency

All procurement shall be undertaken in a manner that ensures:

- Clearly established roles and responsibilities.
- Appropriate record keeping and documentation.
- Integrity through transparency of process and documentation of decisions made.
- Adherence to relevant legislation, policy and procedure.
- Identification and management of actual or potential conflicts of interest
- Confidentiality of all commercial information.

2.3 Ethical Behaviour and Fair Dealing

GRFMA representatives involved in procurement activities are to:

- Behave with impartiality, fairness, openness, integrity, and professionalism.
- Provide all suppliers with equal opportunity to supply to the GRFMA.
- Establish clear and easy to understand documentation requirements, evaluation criteria and methodology.
- Provide consistent processes and constructive feedback on decisions upon request from suppliers.
- Ensure effective communication and provision of information to all suppliers.

2.4 Value for Money

GRFMA seeks to achieve value for money and acquire quality goods and services. The concept of value for money is not restricted to price alone, the assessment must include consideration, where applicable, of:

- Ensuring that the goods and/or services meet the needs of the community,
- Procurement through purchasing groups, cooperatives and other councils,
- The performance history of each prospective supplier,
- Compliance with the GRFMA's commercial terms, fitness for purpose, quality, service, support and warranty;
- Financial considerations including all relevant direct and indirect benefits and costs both tangible and intangible;
- Delivery and/or timeliness;
- The flexibility to adapt to possible change over the lifecycle of the property or service; and
- Risk exposure.

2.5 Risk Management

2.5.1 GRFMA will ensure that appropriate consideration to risk identification and management is undertaken during the procurement activity.

2.5.2 The assessment of higher risk may necessitate supplier engagement via a contractual document in lieu of a system generated purchase order.

2.6 Environment and Sustainability

2.6.1 GRFMA promotes environmental sustainability through its procurement activities and will consider the purchase of environmentally sustainable goods and services that satisfy the value for money criteria and when all other financial and commercial considerations are equal.

2.6.2 GRFMA will endeavour to ensure legislative compliance and environmentally responsible practices by any contractor engaged to perform services for or on behalf of GRFMA.

3. Scope

3.1 This Policy applies to all procurement activities undertaken in the acquisition of goods and services on behalf of GRFMA, whilst giving due regard to financial thresholds outlined in the associated Procedures.

3.2 This Policy does not apply to real property acquisition, non-procurement expenditure such as the provision of funding by GRFMA for grants.

4. Policy

4.1 Legislation and References

4.1.1 This Policy is to be read in conjunction with the:

- Procurement Procedure
- *Local Government Act 1999*
 - Section 37 - Provision relating to contracts and transaction
 - Section 49 - Contracts and tenders policies,
 - Section 120 - Conflict of interest
 - Section 137 - Expenditure of funds.
- *Independent Commissioner Against Corruption Act 2012*
 - Section 3 – Objects, and
 - Section 5 - Corruption, misconduct and maladministration.
- *Competition and Consumer Act 2010* (Cth)
 - Section 2BA Application of Part IV to local government bodies
 - Section 45 - Contracts, arrangements or understandings that restrict dealings or affect competition.
- *Environment Protection Act 1993*
- *Freedom of Information Act 1991*
- *Fraud Corruption Misconduct and Maladministration Prevention*

- 4.1.2 This Policy should not be considered as the only document that may relate to procurement, other tiers of government, agencies or organisations may have legislation or policies that also apply.

5. Application

GRFMA Chairperson and Executive Officer	Execution of a Contract document requiring the affixation of the Common Seal of the Authority following the resolution of the Authority.
Executive Officer (EO)	Approval of expenditure of GRFMA funds and the process undertaken preceding the approval request, exceeding expenditure limits delegated. Execution of a Contract document, exceeding expenditure limits delegated.

6. Procedure Guidelines

6.1 Method of Procurement

- 6.1.1 GRFMA will select an approach to market best suited to the particular requirement and based on applying the procurement principles referenced in the above Procurement Policy. These may include:
- Request for Quote,
 - Request for Tender (Select or Open Market),
 - Request for Expression of Interest (EOI), and
 - Request for Proposal.
- 6.1.2 Here on referenced in this Procedure as Tender for simplicity, however consideration for all process listed above are further defined in the Procurement Guidelines.
- 6.1.3 Should the GRFMA procure using a different method than those listed, then the alternate method to be resolved by GRFMA Board.

6.2 Expenditure Thresholds (Individual Engagement)

- 6.2.1 All values stated are exclusive of GST and are in aggregate (Total contract/engagement value for the term of the contract/engagement).
- 6.2.2 Subject to risk assessment, GRFMA will have regard to the following expenditure thresholds:
- Purchases less than \$1,000 do not require written quotations.
 - Purchases between \$1,000 and \$20,000 require a minimum of one written quotation.
 - Purchases between \$20,000 and \$100,000 require a minimum of three written quotations and require consultation with the GRFMA Chairperson.
 - Purchases exceeding \$100,000 will be facilitated by a method of procurement deemed appropriate for the acquisition, generally an open market tender is preferred. Procurement activities in this value range will require consultation with and review by the GRFMA Board.

6.3 Evaluation

- 6.3.1 If GRFMA undertakes a tender process, it will issue a request for tender document. This may be done on either an open or select basis. In either case the process will be fair and transparent.
- 6.3.2 Tenders will be evaluated by a panel of key stakeholders and subject matter experts against the criteria stated in the tender request.
- 6.3.3 GRFMA may engage consultants or contractors to sit on the tender evaluation panel to provide specialist expertise where Council does not have that expertise available internally.
- 6.3.4 GRFMA is not obliged to accept the lowest offer. GRFMA may reject all offers and may invite further offers.

6.4 Conflict of Interest

- 6.4.1 GRFMA representatives must declare any actual or perceived conflict of interest linked to the selection of a supplier and or approval of a procurement transaction.
- 6.4.2 GRFMA representatives must declare in writing the nature of their interest, and take no further part in the selection of that supplier unless approved by the the GRFMA Chairperson or the Board.

6.5 Negotiation

- 6.5.1 Nothing in this procedure prevents GRFMA representatives from negotiating with suppliers to obtain a more favourable position for the GRFMA than that received in an initial quotation.
- 6.5.2 When negotiating with suppliers:
 - Note that GRFMA maintains Standard Payment Terms of 30 days EOM (payment at the end of the month following the month that the invoice is dated). Shorter payment terms in certain circumstances may be used as a negotiation mechanism. Non-standard payment terms require approval from the Executive Officer.
 - Avoid requirements for payment of deposits, and the issuance of other types of pro-forma (preliminary) invoices, either by negotiating terms or using an alternative supplier.
 - Any negotiations must be ethical and fair to all quoting parties. Quote detail from one party should never be disclosed to another subject to 6.6 below.

6.6 Confidentiality

Subject to the relevant provisions of the Freedom of Information Act 1991 (SA), Local Government Act 1999 (SA) and GRFMA's Confidentiality and Records Management Policy, GRFMA representatives must take all reasonable steps to preserve the confidentiality of any information it obtains via a procurement activity.

6.7 Documentation

- 6.7.1 All procurement activities with an expenditure value greater than \$20,000 must have the following minimum documentation recorded in the GRFMA records management system.
- All quotations/submissions received from participating companies.
 - All declinations to quote received.
 - The final evaluation documentation outlining the comparisons (monetary and nonmonetary) made to the quotations received.
 - Documentation outlining the decision to engage a supplier, including any approvals sought.
 - A declaration that no conflict of interest existed with any of the evaluating Workers involved in the process undertaken.
 - Countersigned contract document where this engagement mechanism is utilised.
- 6.7.2 All procurement activities with an expenditure value greater than \$1,000 and less than \$20,000 must have the following minimum documentation the GRFMA's records management system.
- All quotations/submissions received from participating companies.
 - All declinations to quote received.
 - Any conflict of interest declared.

6.8 Exemption from the Procurement Procedure

- 6.8.1 This procedure outlines the requirements of GRFMA representatives in respect of conducting procurement activities. There may be circumstances in which an open market process will not necessarily deliver the best outcome for the GRFMA, or where other market approaches may be more appropriate.
- 6.8.2 In these circumstances, the GRFMA Board by resolution, , may waive application of this Procedure or the methods of procurement listed and pursue a method which will bring the best outcome for the GRFMA
- 6.8.3 Situations where it may be appropriate for the application of this procedure to be waived include:
- the supply market is known to be limited
 - the pressures of time are such that a tender process is not feasible
 - the GRFMA is able to obtain value for money from an existing supplier of goods, works or services whose appointment was subject to a competitive process
 - GRFMA purchases goods at an auction
 - The contract is made with:
 - the commonwealth, state or local Government entity.
 - Local Government Association Procurement (LGAP), Procurement Australia or other recognised procurement group.
- 6.8.3 In circumstances of potential for significant public risk, such as emergency situations threatening life and property, the Executive Officer may waive application of this Procedure to the value of \$20,000.

6.8.4 Documentation – Unless specifically excluded in this Procedure, all departures from this Procedure must be appropriately documented. Approval via this process must precede the Procurement activity being undertaken.

6.8.5 Standing Exemptions from the Procurement Process

- Supply of goods or services where GRFMA has an active term contract executed with a sole provider.
- Supply of insurance coverage via the Local Government Association.
- Statutory taxes and levies and non-contestable costs, to other Government authorities.
- Software licensing and support fees for established GRFMA software systems.
- Mixed non-contestable and contestable supply of utility infrastructure (Electricity / Gas / Water & Sewer).

6.9 Supplier Engagement Mechanism

6.9.1 Minimum requirements.

- All engagements of a supplier, unless specifically excluded in this Procedure, must be preceded with a minimum of a documented record.
- Contract/Deed Execution requiring GRFMA Seal – Only the GRFMA Chairperson and Executive Officer may execute a contractual document requiring the Common Seal of the Authority to be affixed, following a Resolution by GRFMA.
- Variation – Any financial variation to an existing engagement of a supplier necessitates approval on the basis of the whole engagement value in the aggregate not the variation value in isolation.

6.10 Supplier Database

6.10.1 Payment Terms

- GRFMA maintains industry standard payment terms of 30 days from the end of the month in which a supplier invoice is dated.
- GRFMA may, upon request, accept shorter payment terms of 14 days from invoice date.

6.10.2 Supplier Banking Details

- GRFMA's standard method of payment is via Electronic Funds Transfer (EFT) into a supplier's nominated bank account. All supplier banking details must be provided by the supplier on company letterhead (where applicable) and signed by an authorised officer of the supplier. Where the supplier is a sole trader and not a company, a written and signed declaration listing the supplier name and bank details is required. This is applicable to both new supplier and existing supplier bank detail amendment processes.

6.10.3 Sole Trader Suppliers

- If a new supplier is a sole trader, evaluation of the terms of engagement is required to ensure that the engagement of the supplier could not be deemed an employee/employer relationship.

6.10.4 Supplier Insurance Coverage

- GRFMA mandates the requirement of particular insurance coverage in certain circumstances.
- *Public Liability Insurance* – Where a supplier performs works on behalf of GRFMA, Public Liability Insurance coverage to a minimum industry standard value of \$20,000,000 is required.
- *Professional Indemnity Insurance* – Where a supplier provides professional advice or design documentation to GRFMA and that advice or design is to be relied upon by GRFMA in its decision making or service delivery, Professional Indemnity Insurance coverage to a minimum industry standard value of \$2,000,000 is required. Consideration may be given to increasing this coverage amount based on the assessed risk or value of a project or engagement.
- *Certificate of Currency* – A certificate of currency is required to be provided by the supplier for any of the above insurances, where applicable.
- *ReturnToWorkSA / Workers Compensation Insurance* – Pursuant to the Return to Work Act 2014, all employers must register with WorkCover in respect of workers in employment to which the Act applies, however, large businesses operating in South Australia may apply to be self insured for work injuries as an alternative to insuring with ReturnToWorkSA.
- Where applicable, A ReturnToWorkSA certificate of registration is required to be provided by the supplier or if the supplier is self-insured, they must provide a certificate of currency.

7. Review

7.1 This Policy shall be reviewed by GRFMA every three years.

7.2 Upon review, GRFMA will communicate the updated Policy to all relevant persons.

GAWLER RIVER FLOODPLAIN MANAGEMENT AUTHORITY

Website: www.gawler.sa.gov.au/grfma

Work Health and Safety Policy June 2026

Strategic Reference:	Policy Documents
File Reference:	GRFMA, Admin, Policy
Responsibility:	Executive Officer
Applicable Legislation:	Work Health and Safety Act 2012 (SA)
Related Policies/Codes:	
Related Procedures:	
Adopted:	2026
Minutes Reference:	
Revision Number:	2
Frequency of Review:	Every Three Years
Next Review Due:	June 2029

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1. Introduction

- 1.1 Gawler River Floodplain Management Authority (GRFMA) is committed to:
 - 1.1.1 the proper management of work health and safety, which ranks equally with all other operational considerations; and
 - 1.1.2 compliance with its obligations under the Work Health and Safety Act 2012 (SA) (WHS Act), which includes all relevant Work Health and Safety Regulations and Codes of Practice.
- 1.2 GRFMA is committed to ensuring that all workers are safe from injury and risks to health while at work.
- 1.3 GRFMA recognises that work health and safety of workers is of primary importance in maintaining efficiency, staff morale, and ensuring that all legislative requirements are met. To ensure compliance with relevant legislation, so far as is reasonably practicable, GRFMA will, in particular:
 - 1.3.1 Provide a safe work environment;
 - 1.3.2 Arrange instruction, information and supervision for safe work procedures and provide information on workplace hazards and risks;
 - 1.3.3 Provide adequate facilities for the welfare of employees;
 - 1.3.4 Provide and maintain plant and equipment in a safe condition;
 - 1.3.5 Conduct regular audits to ensure the effectiveness of WHS systems; and
 - 1.3.6 Investigate all work-related incidents to minimise the chance of recurrence.

2. Scope

- 2.1 This Policy applies to all workers, which in this Policy means employees (including employees of other entities seconded to or otherwise placed in GRFMA), contractors, Board members, and volunteers.

3. Purpose

- 3.1 The purpose of this Policy is to ensure:
 - 3.1.1 All hazards and risks to health and safety are identified, assessed and eliminated where reasonably practicable. Where they cannot be eliminated they are to be effectively controlled;
 - 3.1.2 Measures to control hazards and risks to health and safety are regularly monitored and evaluated;

- 3.1.3 Workers are consulted and encouraged to contribute to the decision-making process on work health and safety matters affecting their health and safety at work;
- 3.1.4 All workers receive appropriate information, instruction, training and supervision they need to safely carry out their responsibilities;
- 3.1.5 Workers are supplied with the most appropriate safety equipment to successfully and safely complete each task.

4. Strategy

4.1 GRFMA will achieve its work health and safety objectives by:

- 4.1.1 Identifying hazards and risk to health and safety associated with tasks and activities carried out by GRFMA;
- 4.1.2 Assessing the degree and level of risk arising from hazardous tasks or activities;
- 4.1.3 Selecting, implementing and maintaining appropriate measures to control risk to health and safety;
- 4.1.4 Consulting with workers and their representatives on matters which may affect their health and safety;
- 4.1.5 Developing, implementing and monitoring plans to put our work health and safety policies and procedures into effect;
- 4.1.6 Reducing the incidence of work-related accidents and hazards.

5. Roles and Responsibilities

5.1 Executive Officer and the Board

The Executive Officer and the Board of GRFMA have a duty to ensure that GRFMA complies with its obligation to provide a healthy and safe workplace for all workers and will ensure that adequate resources are provided to meet the health and safety objectives and implement strategies, among other things. The Executive Officer and the Board will proactively ensure GRFMA meets its work health and safety obligations and keep up-to-date with work health and safety issues.

In particular the Executive Officer and the Board will ensure that:

- 5.1.1 Appropriate health and safety policies and procedures are developed and implemented to enable the effective management of health and safety and control of risks to work health and safety;
- 5.1.2 Mechanisms are provided to enable the identification, development, implementation and review of appropriate health and safety related policies and procedures;
- 5.1.3 Workers are provided with the necessary knowledge and skills to effectively enable them to carry out their health and safety responsibilities and comply with their duties and obligations;
- 5.1.4 Mechanisms are provided to regularly monitor and report on health and safety performance;
- 5.1.5 Work health and safety is an integral component of our business;
- 5.1.6 SafeWork SA is notified of any notifiable incidents arising out of the conduct of business or undertaking that has occurred;
- 5.1.7 They carry out their roles and responsibilities as detailed in the relevant work health and safety policies and procedures;
- 5.1.8 All relevant daily job risk assessments or job safety analysis are completed, documented and forwarded to the appropriate administration officer;
- 5.1.9 They take reasonable care for their own health and safety;
- 5.1.10 They take reasonable care that their actions do not adversely affect health and safety of other people;
- 5.1.11 They report any incident or hazards at work;
- 5.1.12 They comply with any reasonable instructions aimed at protecting their and others health and safety while at work;
- 5.1.13 Any equipment provided to protect their health and safety while at work is used;
- 5.1.14 They assist in the identification of hazards, the assessment of risks and the implementation of risk control measures;
- 5.1.15 Feedback is considered and provided on any matters which may affect their or others health and safety; and
- 5.1.16 They ensure that they are not affected by alcohol or another drug, to endanger their own or any other persons' health and safety.

5.2 Workers

All Workers have a legal duty to take care to protect their own health and safety and to avoid adversely affecting the health and safety of other people.

Workers have a responsibility to:

- 5.2.1 Report any incident or hazards at work to their manager or supervisor;
- 5.2.2 Carry out their roles and responsibilities as detailed in the relevant work health and safety policies and procedures;
- 5.2.3 Obey any reasonable instruction aimed at protecting their health and safety while at work;
- 5.2.4 Use any equipment provided to protect their health and safety while at work;
- 5.2.5 Assist in the identification of hazards, the assessment of risks and the implementation of risk control measures;
- 5.2.6 Consider and provide feedback on any matters which may affect their health and safety;
- 5.2.7 Ensure they are not affected by alcohol or another drug which may endanger their own or any other person's health and safety; and
- 5.2.8 Work safely to protect themselves and others in the workplace from injury.

6. Breaches of this Policy

- 6.1 Any substantiated breach of this Policy or the WHS Act will be treated seriously by GRFMA and may lead to disciplinary action, possibly including the termination of a worker's employment or engagement.

7. Reporting Incidents

- 7.1 It is GRFMA's aim that officers be informed of the management and reporting of work health and safety incidents, administering first aid and returning an injured worker as quickly as possible to productive work within established medical grounds in a supportive and encouraging environment.
- 7.2 Therefore, all workers are to report any work health and safety concerns, incidents or injuries to their Manager as soon as possible after the concern has arisen, incident taken place, or injury suffered.

8. Review

- 8.1 This Policy shall be reviewed by GRFMA every three years.
- 8.2 Upon review, GRFMA will communicate the updated Policy to all relevant persons.

Agenda Item:	5.4
Committee:	GRFMA Audit and Risk Committee
Meeting Date:	10 August 2026
Title:	GRFMA Insurance Completion Report

Recommendation:

That the GRFMA receives the report.

2026/2027 Insurance and Scheme Review

The Local Government Mutual Schemes, which include LGAWCS, LGAMLS, LGAAMF & LGIPF, are self-managed, discretionary Mutual Funds that retain risk and also procure a range of reinsurances to protect the funds and Members.

The GRFMA is part of the Local Government Mutual Scheme and participates in the annual insurance renewal process, which includes Membership Renewal questionnaires and meetings to finalise coverage.

The Member renewal is an annual declaration with specific questions that facilitates input of updated information, such as changes to the GRFMA risk profile/operations, acquisitions and disposals. It is essential to provide the Scheme with accurate and current information to help negotiate the best terms and conditions, ensuring adequate protection for Members through the Mutual Schemes and Funds.

The Membership Renewal Declarations, as they apply to GRFMA, for 2026/2027 have now been completed by the GRFMA Executive Officer.

Requested insurances were confirmed at the 17/6/2026 renewal meeting with JLT.

This includes renewal of Cyber insurance, from 1 July 2026, and accident and journey insurance for the GRFMA Chairman, Audit and Risk Committee Chairman and Executive Officer.

See attached for minutes of the 17/6/2026 renewal meeting with JLT.

MINUTES OF MEETING

Time and Date of Meeting:	10.15am 17/6/206
Council / Prescribed Body:	Gawler River Floodplain Management Authority
Persons Present:	Quenten Watkins (QW), David Hitchcock (DH) absent
Place of Meeting:	Via Teams
Minutes taken by:	Quenten Watkins

Purpose of Meeting

<u>Category</u>	<u>Discussed</u>	<u>Notes</u>
Risk Profile Overview (RPO):	☒	QW confirmed the updated Property Assets Questionnaire has been submitted. QW asked a 'general introductory' question about any changes to Council's Risk Profile (RPO) (ie: new activities and / or operational services). Have all major changes been updated in the various Questionnaires? YES
<u>2026 / 2027 LGRS General Insurances Questionnaire</u>		
Personal Accident:	☒	QW noted PA cover is required for 2026 / 2027.
Corporate Travel:	☒	QW noted Corporate Travel cover is required for 2026 / 2027.
Personal Accident (PA) / Corporate Travel (CT):	☒	QW confirmed the updated PA/CT Questionnaire has been submitted. QW reviewed the 2026 / 2027 Questionnaire to ensure all PA/CT questions have been answered. confirmed OK to renew on updated information declared.
Journey Injury (JI):	☒	QW confirmed the updated JI Questionnaire has been submitted. QW reviewed the 2026 / 2027 Questionnaire to ensure all JI questions have been answered. 24 Hr Private Cover included: NO confirmed OK to renew on updated information declared.
Marine Hull Insurance:	☒	Cover Required: /NO

<u>Category</u>	<u>Discussed</u>	<u>Notes</u>
Adhoc / Occasional Hirers of Council Owned or Controlled Facilities:	☒	Cover Required NO
Public & Products Liability (PPL) for Buskers: <i>(Buskers operating on Council property who don't have insurance cover & Council have issued a permit.)</i>	☒	Cover Required: NO
Council Youth Advisory Committees (YAC):	☒	Cover Required: NO
Council Working Parties – Non-Section 41 Committees:	☒	Cover Required: NO
Council Social Club: <i>(This cover is for Non-Endorsed Social Clubs / Committees who arrange social activities for Council Staff).</i>	☒	Cover Required: NO
Public & Products Liability (PPL) for Organised Christmas Parade Participants (eg: Stallholders & Entertainers):	☒	Cover Required: NO
Contingency / Event Cancellation:	☒	Cover Required: NO
Strata Plan:	☒	Cover Required: NO
Public & Products Liability (PPL) for Commonwealth Home Support Program (CHSP) Contractors:	☒	Cover Required: NO
Public Sector Construction Facility (PSCF) Contract Works:	☒	Cover Required: NO
Other Insurances Required:	☒	QW asked Council if they require any additional insurance cover for the 2026 / 2027 period. The following additional policies have been requested by Council:

<u>Category</u>	<u>Discussed</u>	<u>Notes</u>
2026 / 2027 LGRS General Insurances Questionnaire:	☒	QW confirmed the updated 2026 / 2027 General Insurances Questionnaire has been submitted. QW reviewed the General Insurances Questionnaire to ensure all questions have been answered. confirmed OK to renew on updated information declared.
Associations & Officials Liability:	☒	Not discussed during Meeting
Livestock:	☒	Not discussed during Meeting
GENERAL COMMENTS:		
<u>2026 / 2027 Other LGRS Member Renewal Questionnaires</u>		
LGAMLS Risk Profile & General Information Questionnaire:	☒	QW noted on-line Renewal Questionnaire has been submitted and was reviewed during Meeting.
LGAMLS Public Liability & Professional Indemnity Questionnaire:	☒	QW noted on-line Renewal Questionnaire has been submitted but not reviewed during Meeting.
LGAMLS Councillors & Officers Liability Questionnaire:	☒	QW noted on-line Renewal Questionnaire has been submitted but not reviewed during Meeting.
LGAMLS Aviation Liability Questionnaire:	☒	QW noted on-line Renewal Questionnaire has been submitted but not reviewed during Meeting.
LGAMLS Environmental Questionnaire:	☒	QW noted on-line Renewal Questionnaire has been submitted but not reviewed during Meeting.
~~LGAWCS Estimated Wages Declaration:~~	☐	~~QW noted on-line Renewal Questionnaire has been submitted but not reviewed during Meeting.~~

2026 / 2027 ACTION ITEM NOTES

<u>2026 / 2027 Questionnaires Submitted as "Complete"</u>	<u>Questionnaire re-opened for update</u>	<u>Corrected Questionnaire re-submitted</u>	<u>Action Required & Responsible Person(s)</u>
LGAAMF Property Assets:			
LGAAMF Motor Assets:			
LGAAMF Computer & Electronic Equipment:			
LGAAMF Cyber:			
LGAAMF Crime:			
LG Income Protection (LGIPF):			
LGRS General Insurances:			

<u>Action Items / Outstanding Matters</u>	<u>Responsible Person(s)</u>	<u>Action Required</u>
<u>LGRS Admin Contact References:</u> MC - Michelle Cameron (LGRS) NK - Nick Kalogerinis (LGRS) LGRS Renewals - Linda Mahoney (LM) E-mail - LGRSRenewals@jlta.com.au		

LGRS Client Services Manager: **Quenten Watkins**



Signed:

Date: 17/6/2026

Agenda Item:	5.5
Committee:	GRFMA Audit and Risk Committee
Meeting Date:	10 August 2026
Title:	Information Asset Management Annual Maintenance Program 2025/2026

Recommendation:

The GRFMA Audit and Risk Committee receives the Information Asset Management Annual Maintenance Program 2025/2026 Report and endorses completion of the recommendations.

The GRFMA has previously initiated a scheduled and ongoing Information Asset Management Maintenance Program.

The program manages data and records in any format, created or received during the Authority's business activities.

These elements collectively contribute to establishing a clear strategic direction for the management of information assets, while also promoting a robust information management culture aimed at continuous improvement.

The third self-assessment has been postponed to November 2026, after review of the Information Asset Management Policy v1, as there haven't been any changes in IAM practices since the second self-assessment.

The IAM Manual was reviewed in November 2025. Fourteen changes were made, including eight updated URLs and removing four disposal freezes, replaced by GDS 47, a disposal freeze which we have determined doesn't apply to GRFMA (relates to allegations of child abuse).

The Information Asset Management (IAM) Annual Maintenance Program Report 2025/2026 updates the GRFMA Board on activities from the 2024/2025 financial year.

Annual IAM maturity self-assessment:

- Annual destruction of eligible physical information assets
- Transfer the last physical Minute Book to SRSA

Summary of Report Recommendations

1. Review the IAM Policy in August 2026 for review by the Board.
2. Review the IAM Manual in November 2026, checking for any updates required due to changes in SRSA standards and disposal schedules.
3. Undertake the IAM Maturity Self-Assessment in November 2026, after the IAM Policy has been reviewed.
4. Continue with annual destruction of physical items for as long as required.
5. Continue to submit Annual Reports and other publications for legal deposit via the NED Publisher account established by the EO in October 2023.

Through this process, GRFMA has enhanced IAM from a predominantly physical system that lacked policy and procedures in 2021 to an almost fully digital system that complies with all SRSA Standards. Continued efforts in 2025/2026 will further support achieving this goal.

Costs for the 2026/2027 program are \$880.

See attached copy of the Information Asset Management Annual Maintenance Program 2025/2026.



Making light work of your records and archives projects.

Annual Maintenance Program Report

Gawler River Floodplain Management Authority

Information Asset Management Annual Maintenance Program 2025/2026

Prepared by Debra Leigo

For the GRFMA Board



Annual Maintenance Program Report – GRFMA

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Acronyms

GA – Government Agency number, a unique identifier applied each agency by SRSA

GDS - General Disposal Schedule

GRS – Government Records Series, a unique identifier applied to each series of records and
linked to the creating **GA**

IAM – Information Asset Management

SRSA – State Records South Australia

Annual Maintenance Program Report – GRFMA

Introduction

This report seeks to inform the GRFMA Board of the activities undertaken over the 2025/2026 financial year as recommended in the Final Project Report dated 20 May 2025 and included in quote QU0125 GRFAM 2025-2026.

IAM Maturity Self-Assessment

The third self-assessment has been postponed to November 2026, after review of the Information Asset Management Policy v1, as there hasn't been any changes in IAM practices since the second self-assessment.

The IAM Manual was reviewed in November 2025. Fourteen changes were made including eight update URLs and removing four disposal freezes, replaced by GDS 47, a disposal freeze which we have determined isn't applicable to GRFMA (relates to allegations of child abuse).

Recommendations

1. Review the IAM Policy in August 2026 for review by the Board.
2. Review the IAM Manual in November 2026, checking for any updates required due to changes in SRSA standards and disposal schedules.
3. Undertake the IAM Maturity Self-Assessment in November 2026, after the IAM Policy has been reviewed.

Annual Destruction and Legal Deposit

Routine authorised annual destruction was completed in December 2025, with a Certificate of Destruction provided by **DoxLite**.

Recommendation

4. Continue with annual destruction of physical items for as long as required.
5. Continue to submit Annual Reports and other publications for legal deposit via the NED Publisher account established by the EO in October 2023.

Annual Maintenance Program Report – GRFMA

Expenditure

	Actual	Quoted
Time	3 hours	10 hours
Total Cost (exc. GST)	\$240.00	\$800.00

Summary of Recommendations

1. Review the IAM Policy in August 2026 for review by the Board.
2. Review the IAM Manual in November 2026, checking for any updates required due to changes in SRSA standards and disposal schedules.
3. Undertake the IAM Maturity Self-Assessment in November 2026, after the IAM Policy has been reviewed.
4. Continue with annual destruction of physical items for as long as required.
5. Continue to submit Annual Reports and other publications for legal deposit via the NED Publisher account established by the EO in October 2023.

Conclusion

It is rewarding to see the IMA Manual in practice, efficiently maintaining high standards. I look forward to maintaining the efficacy reached and continuing to work with David Hitchcock and the Board to achieve this outcome.

Deb Leigo

Debra Leigo

DoxLite

18/06/2026

Agenda Item:	5.6
Committee:	Audit and Risk Committee
Meeting Date:	10 August 2026
Title:	GRFMA 2026/27–2035/36 Long Term Financial Plan and Asset Management Plan

Recommendation:

That the GRFMA Audit and Risk Committee endorses the draft Long Term Financial Plan (2026/27–2035/36) and Asset Management Plan (2026/27–2035/36) for consideration by the GRFMA Board and constituent councils.

The *Local Government Act 1999* requires Local Government authorities to prepare strategic management plans including an Annual Business Plan and Long Term Financial Plan.

The GRFMA has an established Long Term Financial Plan (2025/26–2034/35) which is reviewed annually following adoption of the Annual Business Plan and Annual Budget.

The purpose of the Long Term Financial Plan (LTFP) is to guide the future direction of Gawler River Floodplain Management Authority (GRFMA) in a sustainable manner. It describes the way that GRFMA is responding to requirements of its charter and flood mitigation investment.

The Long Term Financial Plan is linked with GRFMA's strategic objectives, goals and desired outcomes and is expressed in financial terms. It is a guideline for future action and encourages GRFMA to think about the future impact that decisions made today have on GRFMA's long-term sustainability.

The Authority is required, in consultation with the Constituent Councils, to conduct a review of its Asset Management Plan and Long Term Financial Plan as soon as practicable after the annual review of its Business Plan, concurrently with any review of the Strategic Plan, or in any event every four years

The Long Term Financial Plan (2025/26–2035/36) and Asset Management Plan (2026/27–2035/36) have now been reviewed in preparation for adoption of the 2026/27 Annual Business Plan and GRFMA budget.

The review was also undertaken in accordance with GRFMA resolution GB 24/26, which states:

The GRFMA will include appropriate annual expenditure and income provisions in the Long-Term Financial Plan to anticipate significant maintenance costs, including dam safety reviews and related plans.

A copy of the reviewed draft GRFMA Long Term Financial Plan (2026/27–2035/36) and Asset Management Plan (2026/27–2035/36) is attached.

Provisions within the LTFP include:

Budgeted Income and expenditure items included in the 2026/27 Budget, including:

- \$70,000 annual principal and interest repayment for the Cash Advance Debenture, scheduled to be fully repaid by 2032.
- \$69,550 annual provision for scheduled Dam maintenance costs. This provision is applied annually until 2035.
- Dam Safety Review and review of Dam safety documentation.

For 2026/2027 the maintenance program to be undertaken includes:

- Visual inspection of the Lower-Level Outlet Pipe (LLOP) inlet chamber, LLOP and stilling basin by a licensed dams engineer, including a report.
- Pump out and de-water LLOP inlet chamber and stilling basin for works to proceed.
- PC sum allowance to repair inlet chamber walls and floor as required (assumed minor).
- PC sum allowance to repair / replace baffle blocks as required (assumed minor).
- Monthly visual inspections of the Dam.

Estimated cost in order of \$50,000 (funded from the \$69,550 provision).

2027–2035

\$5,000 annual allocation for dam safety document management.

2029

\$20,000 allocation for the revaluation of the Bruce Eastick North Para Flood Mitigation Dam and associated land.

GAWLER RIVER FLOODPLAIN MANAGEMENT AUTHORITY

2026/27 – 2035/36

LONG TERM FINANCIAL PLAN

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1. Long Term Financial Planning Defined

1.1 Purpose

The purpose of a long-term financial plan (LTFP) is to guide the future direction of Gawler River Floodplain Management Authority (GRFMA) in a sustainable manner. It describes the way that GRFMA is responding to requirements of its charter and flood mitigation investment.

The Long-Term Financial Plan is linked with GRFMA's strategic objectives, goals and desired outcomes and is expressed in financial terms. It is a guideline for future action and encourages GRFMA to think about the future impact that decisions made today have on GRFMA's long-term sustainability.

The Authority has been established for the following purposes:

- to co-ordinate the construction, operation and maintenance of flood mitigation infrastructure for the Gawler River. This purpose is the core business of the Authority;
- to raise finance for the purpose of developing, managing and operating and maintaining works approved by the Board;
- to provide a forum for the discussion and consideration of topics relating to the Constituent Council's obligations and responsibilities in relation to management of flood mitigation for the Gawler River;
- upon application of one or more Constituent Councils pursuant to clause 12.4:
 - to coordinate the construction, maintenance and promotion and enhancement of the Gawler River and areas adjacent to the Gawler River as recreational open space for the adjacent communities; and
 - to enter into agreements with one or more of the Constituent Councils for the purpose of managing and developing the Gawler River.

To achieve these roles and the strategic objectives set out in the GRFMA strategic plan the GRFMA must take a long-term view to enable the necessary work to be undertaken to achieve the steps needed to develop a stronger and more resilient community.

The preparation of this plan forms the basis for identifying and quantifying service level standards and the future investment requirements to adequately maintain GRFMA's infrastructure and asset portfolio.

1.2 Principles

The Local Government Act 1999 requires local government authorities to prepare strategic management plans including an annual business plan and long-term financial plan.

The GRFMA has recently amended its charter to reflect this principle and is now developing relevant documents.

Under section 122(1a) each local government authorities (GRFMA) must prepare a long-term financial plan for a period of at least 10 years.

Regulation 5 of the Local Government (Financial Management) Regulations 2011 states:

A long-term financial plan developed and adopted for the purposes of section 122 (1a)(a) of the Act must include

- (b) a summary of proposed operating and capital investment activities presented in a manner consistent with the note in the Model Financial Statements entitled Uniform Presentation of Finances;*
- (c) estimates and target ranges adopted by the GRFMA for each year of the long-term financial plan with respect to an operating surplus ratio, a net financial liabilities ratio and an asset sustainability ratio presented in a manner consistent with the note in the Model Financial Statements entitled Financial Indicators.*

The long-term financial plan must also be accompanied by a statement which sets out

- a) the purpose of the long-term financial plan; and*
- b) the basis on which it has been prepared; and*
- c) the key conclusions which may be drawn from the estimates, proposals and other information in the plan*

This statement must be expressed in plain English and must avoid unnecessary technicality and excessive detail.

The first projected year of the LTFP is consistent with the Adopted Budget for the 2026-2027 financial year.

It assumes that GRFMA intends to maintain the existing asset stock in a sustainable manner. It also assumes that GRFMA wants to maintain the current service levels.

2. Financial Planning Considerations

2.1 GRFMAs Vision/Mission

Vision

Flood mitigation investment with economic, social, environmental and cultural considerations.

Mission

Advocacy on behalf of the Constituent Councils and their communities for legislative and policy changes on matters related to flood mitigation and management within the Gawler River catchment and floodplain.

2.2 Strategic Management Plans

The GRFMA has a Strategic Plan for 2021-2026 which identifies key issues and priorities. The Plan also considers matters beyond 2026 (nominally 2036)

The Strategic Plan focuses on sustainability to ensure that the needs of both current and future needs are met through integrated and long-term management.

The core values which guide all decisions of GRFMA and which are reflected in the Strategic Plan include:

- | | |
|------------|--|
| Theme 1: | Design, build, and maintain physical flood mitigation infrastructure |
| Objective: | To have in place an agreed extent of physical flood mitigation infrastructure that is fit for purpose and achieves the targeted levels of performance. |
| Theme 2: | Develop and evolve key relationships |
| Objective: | To maintain key relationships that are most important to the Authority achieving its purpose. |
| Theme 3: | Ensure good governance and ongoing financial sustainability |
| Objective: | To ensure that the Authority meets legislative requirements and contemporary standards of governance and is financially sustainable for the long term. |

2.3 Service Delivery

In the preparation of the LTFP it has been assumed that the current levels of service provided by GRFMA will be maintained throughout the life of the plan.

2.4 Roles and Responsibilities

The Authority has been established for the purpose of co-ordinating the planning, construction, operation and maintenance of flood mitigation infrastructure for the Gawler River, and for the following functions:

- to raise finance for the purpose of developing, managing and operating and maintaining works approved by the Board;

- to provide a forum for the discussion and consideration of topics relating to the Constituent Council's obligations and responsibilities in relation to management of flooding of the Gawler River;
- to advocate on behalf of the Constituent Councils and their communities where required to State and Federal Governments for legislative and policy changes on matters related to flood mitigation and management and associated land use planning within the Gawler River Floodplain;
- to facilitate sustainable outcomes to ensure a proper balance between economic, social, environmental and cultural consideration.

2.5 Infrastructure and Asset Management Strategy

Under section 122(1a) of the Local Government Act 1999 GRFMAs must prepare an infrastructure and asset management plan (IAMP) for a period of at least ten years. Due to the long-lived nature of GRFMA assets the IAMP covers a much longer time frame.

The GRFMA IAMP covers a period of 10 years.

In the plan GRFMA is required to distinguish between the replacement and renewal of existing assets and the acquisition or construction of new assets.

New assets will require additional funding either from additional grants, subsidies or constituent council contributions.

The South Australian Model Financial Statements contain the following definitions;

- *A new asset is additional to GRFMA's previous asset complement.*
- *An upgraded asset replaces a previously existing asset with enhanced capability or functionality, where an option existed for replacement without the enhanced capability or functionality.*

GRFMA's strategy is to maintain infrastructure at the current service standard.

The Bruce Eastwick North Para Flood Mitigation Dam is the single most material GRFMA asset and is somewhat unique in the context of general assets owned and maintained by local councils.

Principally based on the magnitude of construction value costs \$18 Million which were substantially funded by Commonwealth and State Government Funds.

A recent revaluation of the Dam (June 2024) provided a value of \$54 Million with accumulated depreciation of \$10.7 Million.

Accounting for depreciation of the asset should be undertaken in accordance with current legislative requirements, however setting aside funding for annual depreciation would be more than double the current general budget of the GRFMA.

The considered life of the Dam as an asset is based on 80 years; however, it could be argued that it would be longer. Particularly if suitable maintenance and renewal regimes were in place to maintain fair condition.

The GRFMA acknowledges it is likely constituent councils would question any GRFMA Budget contribution that would result in substantive funds (depreciation) being set aside in cash reserves to be utilized for replacement of the Dam at an unknown date.

Additionally, consideration of the possible political climate and aptitude for replacing the Dam in 80 years plus is very much an unknown. Changes in technology and climate change are real variables.

On this basis funding (cash allocation) of annual depreciation calculations is not undertaken.

2.6 Revenue and Financing Strategy

GRFMA operating and capital expenditure decisions are made based on:

- facilitating construction, operation and maintenance of flood mitigation infrastructure in the Gawler River area ('the Floodplain');
- cost effectiveness of the proposed means of service delivery; and
- affordability of proposals having regard to GRFMA's long-term financial sustainability and the support of constituent councils.

2.7 Treasury Strategy

The GRFMA Treasury Management Policy establishes a decision framework to ensure that:

- funds are available as required to support approved outlays;
- the net interest costs associated with borrowing and investing are reasonably likely to be minimised on average over the longer term.

3. Financial Sustainability

The definition of Financial Sustainability for Local Government emanated from the independent SA Local Government Financial Sustainability Inquiry in 2005.

It is defined as follows:

"A local government authority's long-term financial performance and position is sustainable where planned long-term service and infrastructure levels and standards are met without unplanned increases in rates or disruptive cuts to services."

The definition was endorsed nationally at the National General Assembly of Local Government in Canberra in November 2006.

Why is it important?

The importance of financial sustainability is to ensure that each generation 'pays their way', rather than any generation 'living off their assets and leaving it to the future generations to address the issue of repairing worn out infrastructure.

The GRFMA is the custodian of infrastructure and assets with a value of \$54 million and has the responsibility to ensure that assets are managed efficiently and effectively; and that decisions regarding the acquisition of new assets and the sale and maintenance of existing assets are undertaken in an open and transparent fashion.

Sound asset management is the key to financial sustainability. There is clearly a direct link between the development and implementation of GRFMA's Infrastructure and Asset Management Plan and its Long-Term Financial Plan. GRFMA has a high investment of assets (Bruce Eastick North Para Flood Mitigation Dam). It will be exposed to financial risk over the longer term if budget processes have little regard for ongoing costs associated with the maintenance and renewal of its assets beyond the current budget period. It is incumbent on GRFMA to carefully consider information about the stock of infrastructure and other assets and the contribution that constituent councils are making to consumption, of assets.

The term "asset management" is used to describe the process by which the GRFMA manages physical assets to meet current and future levels of service. The GRFMA determines the policy framework within which existing assets are managed and new assets acquired and the overall program for maintenance and disposal of

How is it measured?

The financial sustainability of a Local Government entity is measured by the surplus/(deficit) (before capital revenues) disclosed in the Statement of Comprehensive Income.

The GRFMA notes not funding depreciation, in relation to the Bruce Eastick North Para Flood Mitigation Dam, will generally result in deficit results in the Statement of Comprehensive Income; however, establishment of this GRFMA Long-term Financial Plan should ensure provision of suitable funds to maintain and operate the Dam at required service levels. (i.e. it's not so much about funds for depreciation and eventual replacement, rather ensuring the GRFMA is provided with sufficient cash flow to maintain the Dam).

Other indicators that focus attention on factors identified as key to securing long-term financial security include:

- Net financial liabilities
- Operating surplus ratio
- Operating surplus ratio (Excluding Depreciation Expense)
- Net financial liabilities ratio
- Asset sustainability ratio

In considering these indicators it is important to note the GRFMA does not raise land taxes(rates) as other councils do, rather the GRFMA is dependent upon subscriptions levied on the Constituent Councils in accordance with Clause 10.2 of the Charter for its continued existence and ability to co-ordinate the construction, operation and maintenance of flood mitigation infrastructure for the Gawler River.

Long Term Financial Plan Presentation

In accordance with the Local Government (Financial Management) Regulations 1999, Part 2, Section 5 and pursuant to section 122(2)(b) of the Local Government Act 1999, a Long Term Financial Plan must include –

- (a) *an estimated income statement, balance sheet, statement of changes in equity and statement of cashflows with respect to the period of the long-term financial plan presented in a manner consistent with the Model Financial Statements;*

- (b) *a summary of proposed operating and capital investment activities presented in a manner consistent with the note in the Model Financial Statements entitled Uniform Presentation of Finances;*
- (c) *estimates with respect to an operating surplus ratio, an asset sustainability ratio and net financial liabilities ratio presented in a manner consistent with the note in the Model Financial Statements entitled Financial Indicators.*

GRFMA's Long Term Financial Plan has been expressed and presented in accordance with the above-mentioned legislation and can be found in Part 5.

4. Performance Indicators

The legislation requires that GRFMA's strategic management plans, which include the Long-Term Financial Plan, state the measures (financial and non-financial) that are to be used to monitor and assess the performance of the GRFMA against its objectives.

4.1 Basic Assumptions

The basic assumptions in relation to the major drivers of GRFMA expenditure including inflation (Consumer Price Index), as well as a number of expenditure influencers and capital expenditure projections are detailed below.

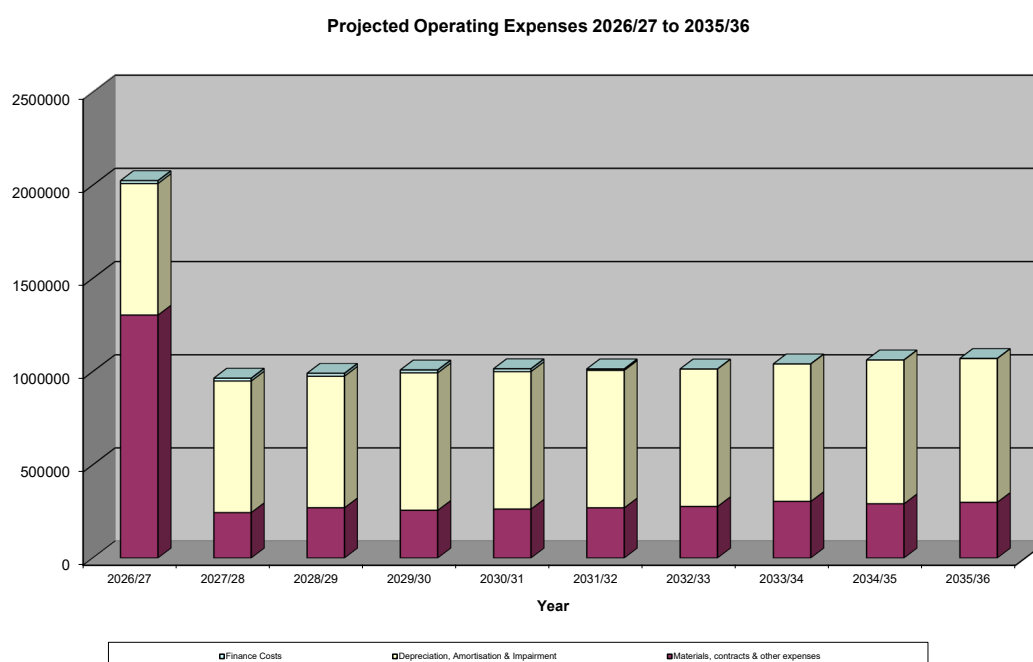
The underlying assumption is that the levels of service being provided are relatively unchanged. As indicated above some of these levels are externally determined. Others depend on GRFMA policy. For instance, if GRFMA wishes to increase the level of expenditure on renewal of assets or to construct new assets then that is an increase in service level. This increase must be accompanied by an increase in funding either from an increase in income such as constituent council contributions, state or federal government funding or borrowings.

- The Consumer Price Index (CPI) is regarded as Australia's key measure of inflation. It is designed to provide a general measure of price inflation for the Australian household sector as a whole. The CPI measures changes over time in a wide range of consumer goods and services acquired by Australian metropolitan households and is measured quarterly this is assumed to be 3.6% for the life of the plan.
- Existing service levels will be maintained. This includes periodic (2 year and 5 year programmed Bruce Eastick North Para Flood Mitigation Dam inspections);
- Constituent council contributions will vary in accordance with the cost of the relevant inspection frequency and subsequent maintenance requirement costs and flood mitigation initiatives as agreed with constituent councils.
- User charges will increase by CPI.
- Other revenues will increase by CPI.
- Operating costs (other than financing costs) will increase by CPI.

4.2 GRFMA Operations Expenditure/Revenue Analysis

Operating Expenses – this is what it costs to operate the GRFMA services.

EXPENSES



Materials, Contracts & Other Expenses

Materials, Contract & Other Expenses, effectively include all expenses that are NOT employee costs, finance costs, or depreciation, amortisation & impairment.

Note the GRFMA does not have any employees.

This plan factors that these costs will increase by CPI.

Depreciation, Amortisation & Impairment

Depreciation relates to infrastructure, property, plant, and equipment to which the GRFMA has title.

The annual depreciation of an asset reflects the financial value of the rate at which the asset wears out each year and hence the amount of money which will need to be spent at a point in time in the future to either rebuild or replace the asset.

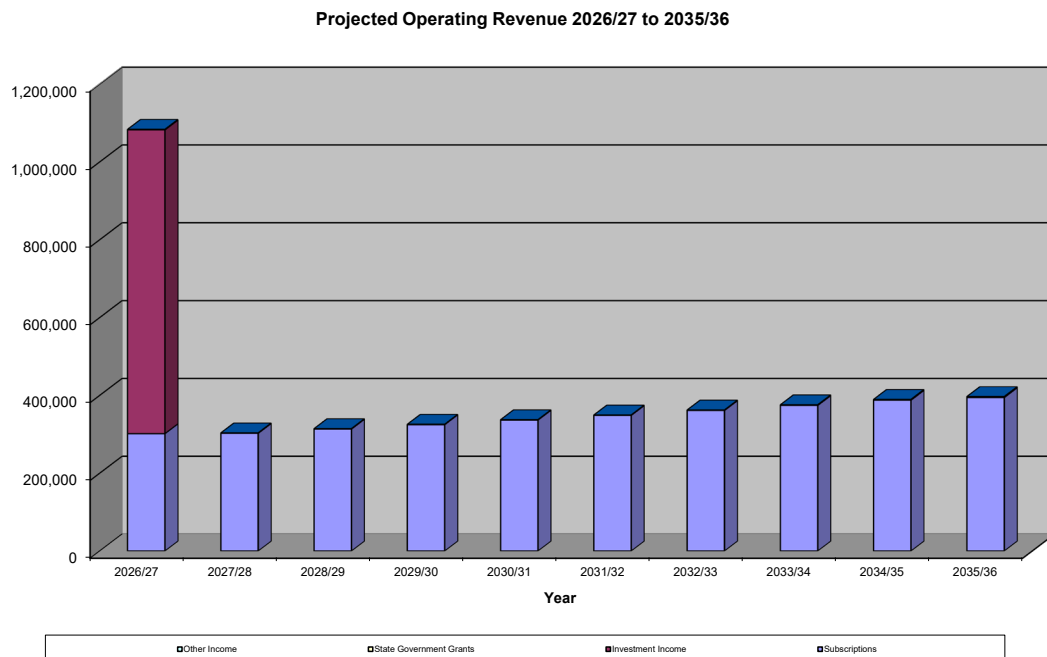
Funding (cash allocation) of annual depreciation calculations is not undertaken, rather the policy is ensuring the GRFMA is provided with sufficient cash flow to maintain the Dam at required service provision levels.

Finance Costs

Finance Costs are the costs of financing activities through borrowings or other types of financial accommodation (e.g. finance leases). This does not include bank charges which is included under materials, contract and other expenses.

Finance Charges for the purpose of this plan have been derived by the interest payable over the next ten years on the existing loan portfolio (Cash Advance Debenture).

REVENUE



Subscriptions

Subscriptions are contributions received from constituent councils.

Grants, Subsidies and Contributions

Includes grants and subsidies from all sources but excludes grants and subsidies specifically provided for new/upgraded assets. 26/27 has assumed grant funding for Regional Landscape Board Grants.

Investment Income

Investment income is revenue from financial investments.

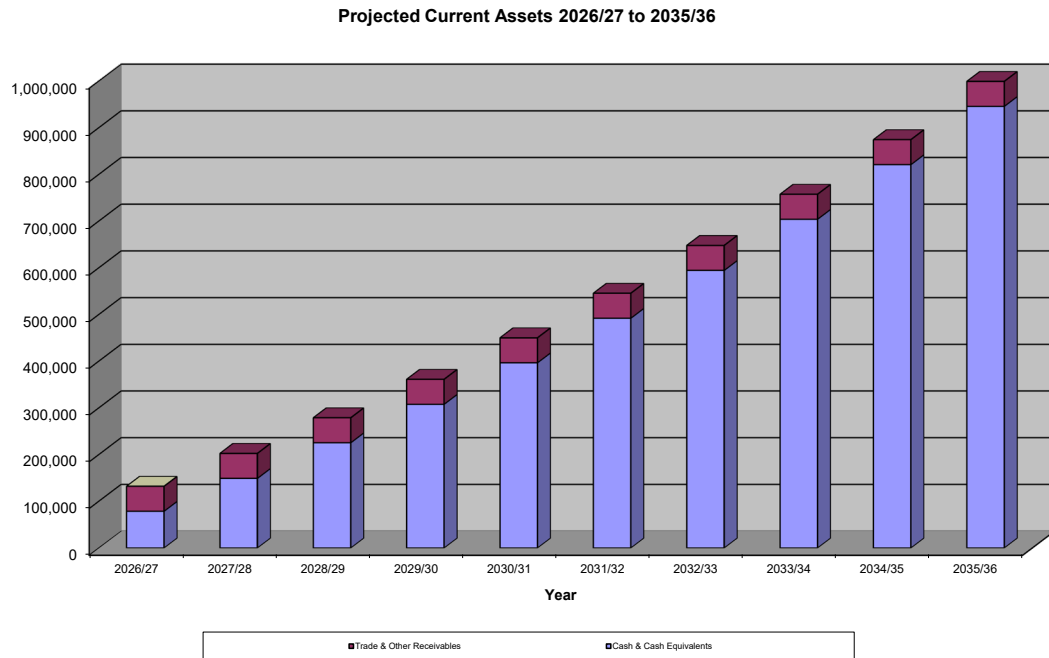
It includes interest received from the Local Government Finance Authority [LGFA] or banks.

Other Income

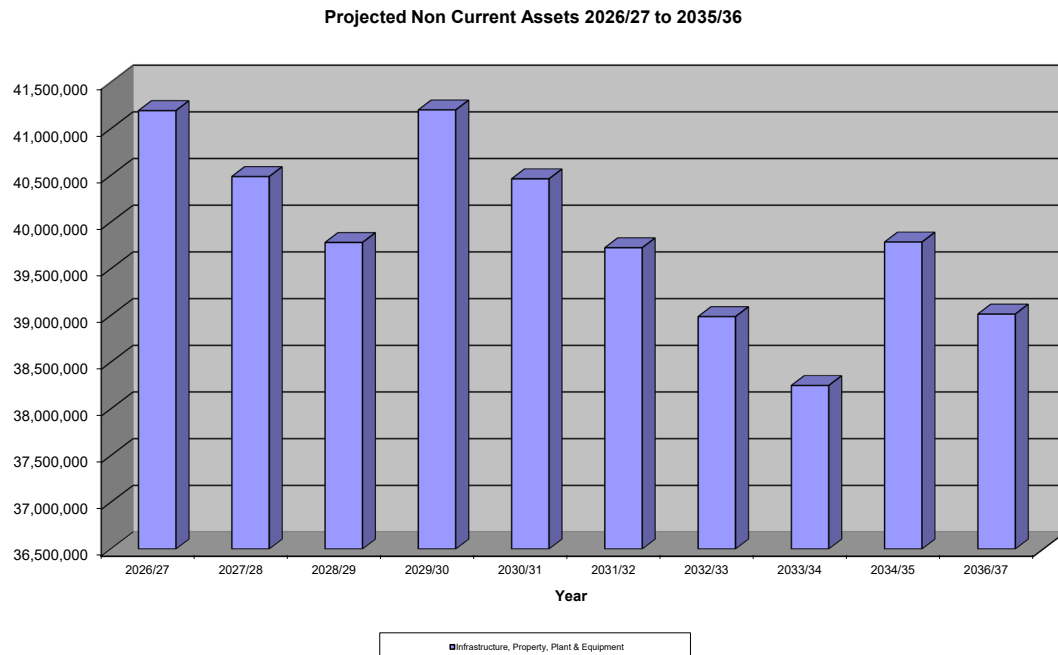
Other revenue is revenue not classified elsewhere.

CURRENT ASSETS

Current assets include cash at bank and trade and other receivables.



NON CURRENT ASSETS



Non-current assets include 'fixed' assets such as Land and Dam Infrastructure. *Capital Expenditure on Renewal Replacement of Existing Assets* - GRFMA expenditure on assets has two parts.

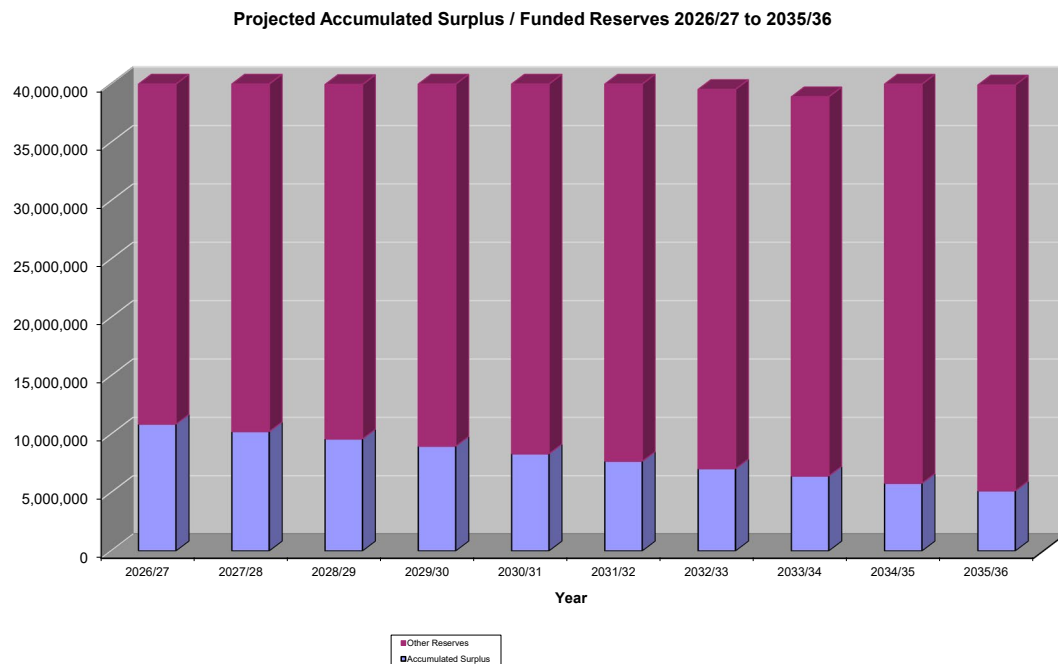
The first is maintenance. This is included in operating expenditure.

The second is capital. That is expenditure on the renewal of GRFMA assets. This is not shown under operating expenditure. It is included in the Balance Sheet of the GRFMA as an asset. Generally, the asset is subsequently depreciated. As indicated above this depreciation expense is included in the operating expenses.

The replacement of Assets is in accordance with GRFMAs Asset Management Plans.

The fluctuation in Non-Current Assets is a result of the Asset Revaluations that have been factored in every 5 years.

ACCUMULATED SURPLUS / FUNDED RESERVES



The movement in the Accumulated Surplus / Funded Reserves is determined by the net operating surplus / (deficit) illustrated on the budgeted Statement of Comprehensive Income – an operating surplus will increase the overall balance whilst a deficit will reduce it.

Not funding depreciation will generally result in annual operating deficits and this is reflected in the reduction of Accumulated Surplus/ Funded Reserves.

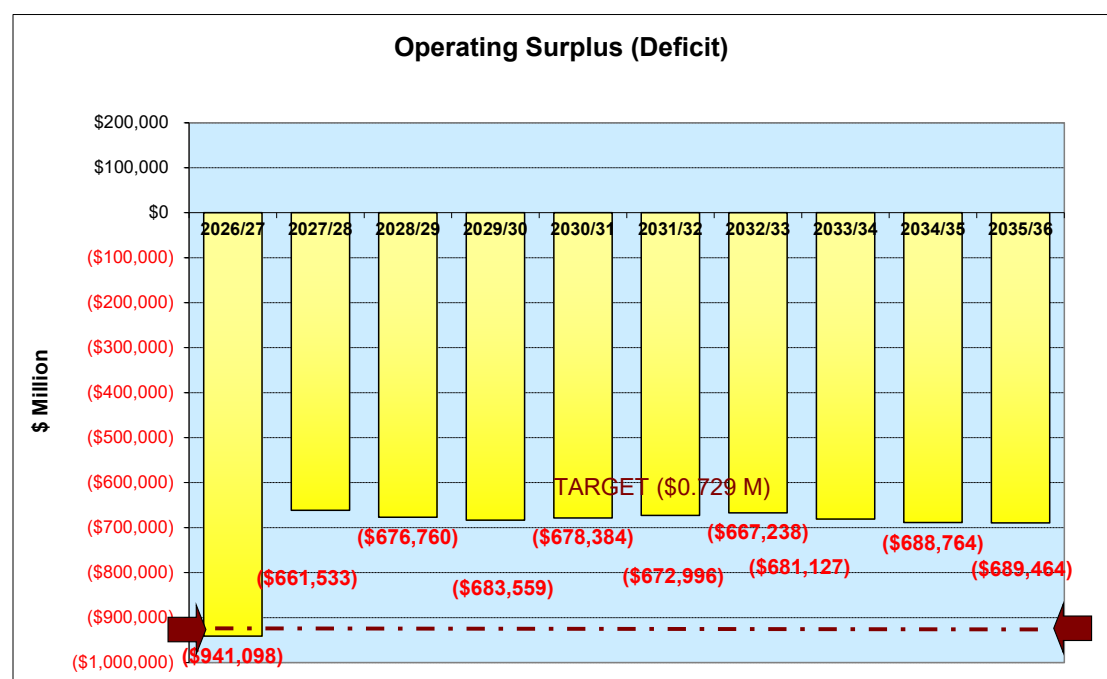
4.3 Key Financial Indicators

Indicator 1 – Operating Surplus (Deficit)

An operating surplus indicates the extent to which operating revenues are sufficient to meet all operating expenses including depreciation and consequently the extent to which the burden of expenses is being met by current ratepayers.

An operating deficit occurs when total operating expenses exceed total operating revenues.

Calculated as: Operating surplus/ (deficit) before capital amounts (as shown on the Income Statement)



GRFMA's target is to be at deficit position reflective of depreciation expense each year and balance of unspent maintenance funds

GRFMA's Long Term Financial Plan indicates through the graph above that it will operate on average over the term with an operating deficit.

This means that GRFMA will have less available cash to spend on the construction of new assets after renewal of existing assets whilst maintaining its current level of services.

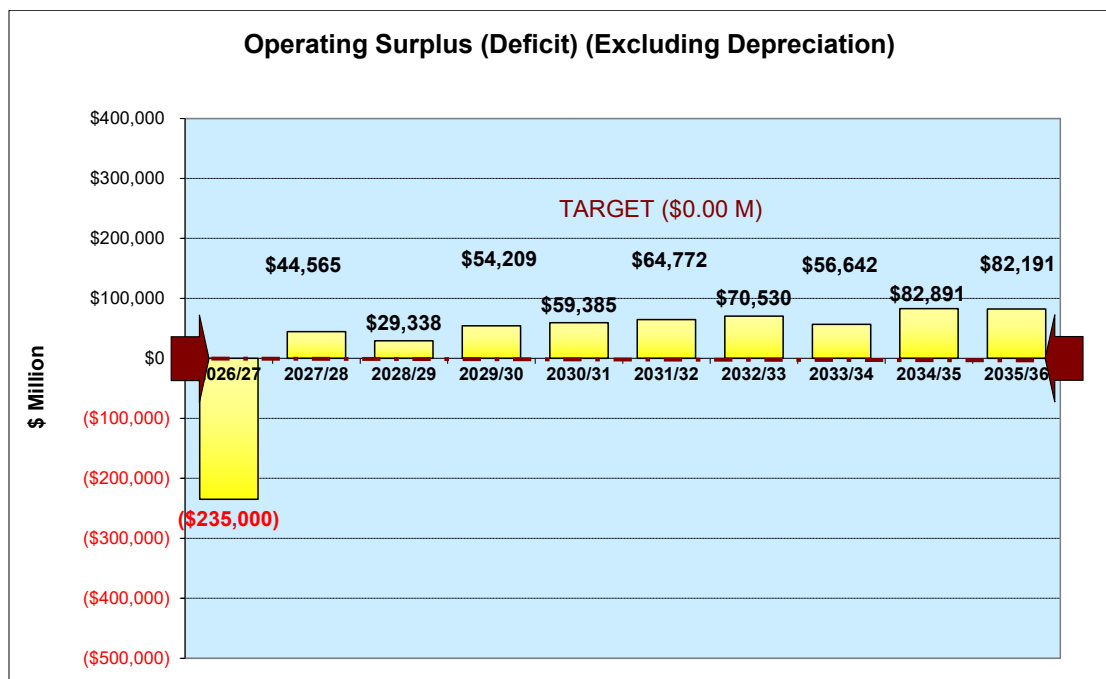
Indicator 2 – Operating Surplus (Deficit) (Excluding Depreciation)

An operating surplus indicates the extent to which operating revenues are sufficient to meet all operating expenses including depreciation and consequently the extent to which the burden of expenses is being met by current ratepayers.

An operating deficit occurs when total operating expenses exceed total operating revenues.

The Board has elected to include this ratio to show the annual balance excluding depreciation based on GRFMA's long term policy of not funding depreciation of the dam.

Calculated as: Operating surplus/ (deficit) before capital amounts (as shown on the Income Statement) less Depreciation Expense



GRFMA's Long Term Financial Plan indicates through the graph above that it will operate on average over the term with an operating surplus (net of unfunded depreciation).

This means that GRFMA will have cash to repay loan borrowings and expenditure on renewal of existing assets.

Indicator 3 - Operating Surplus (Deficit) Ratio

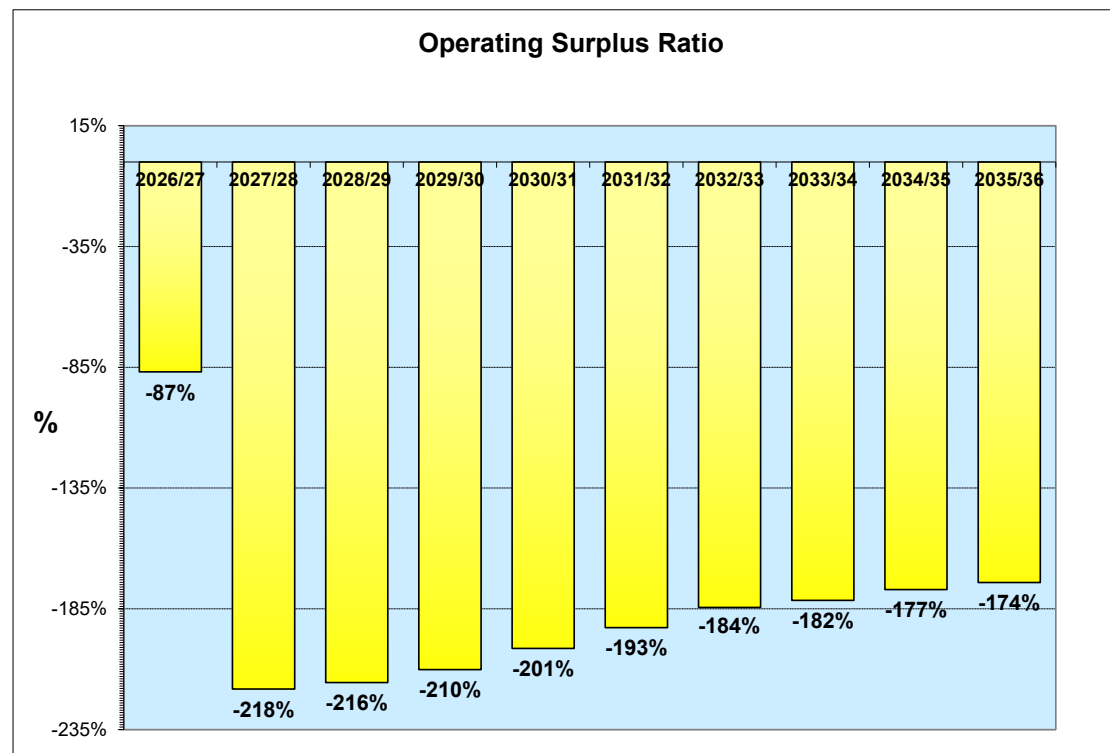
This ratio expresses the operating surplus (deficit) as a percentage of general revenue

A negative ratio indicates the percentage increase in total revenue required to achieve a breakeven operating result.

A positive ratio indicates the percentage of total revenue available to fund capital expenditure over and above the level of depreciation expense, without increasing GRFMA's level of net financial liabilities. If this amount is not required for capital expenditure it simply reduces the level of net financial liabilities.

Calculated as; Operating surplus (as above) Divided by Operating Revenues

GRFMA's target is to be at deficit position reflective of depreciation expense each year and balance of unspent maintenance funds.



Indicator 4 - Net Financial Liabilities

Net Financial Liabilities measure a GRFMA's total indebtedness.

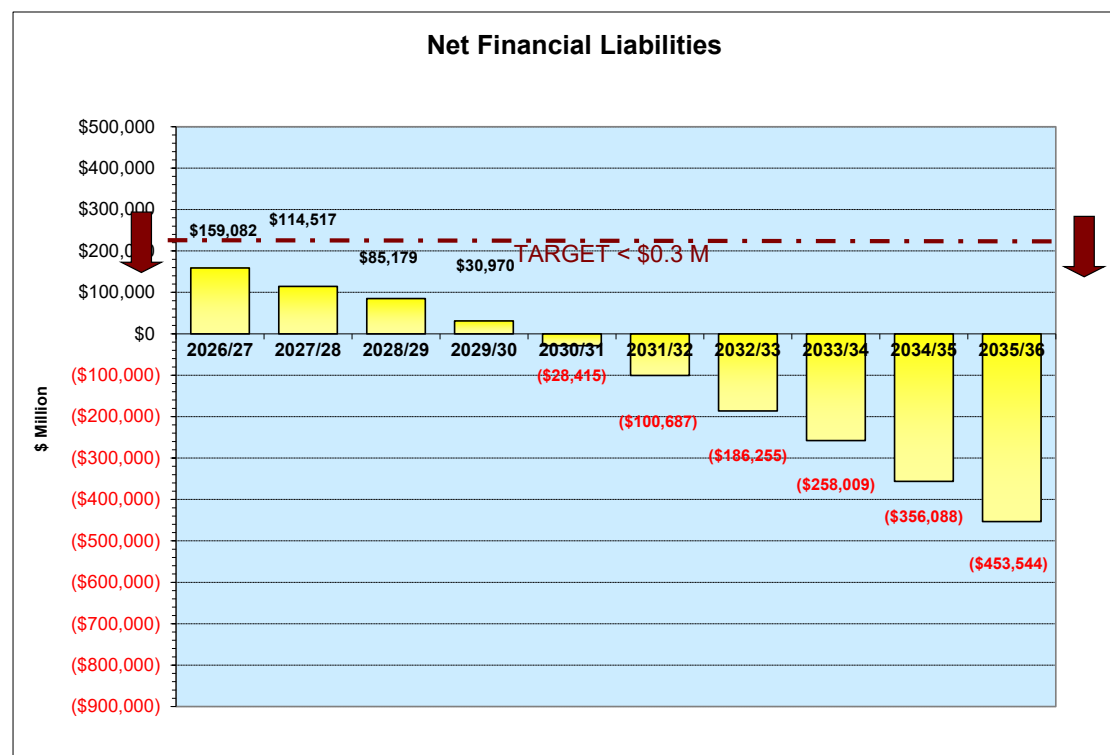
Net financial liabilities is a broader measure than net debt as it includes all of GRFMA's obligations.

The level of net financial liabilities increases when a net borrowing result occurs in a financial year and will result in a GRFMA incurring liabilities and/or reducing financial assets.

The level of net financial liabilities decreases when a net lending result occurs in a financial year and will result in a GRFMA purchasing financial assets and/or repaying liabilities.

Calculated as: Total Liabilities (from Balance Sheet) Less Current cash and cash equivalents Current trade & other receivables Current other financial assets Noncurrent financial assets

GRFMA's limit is 100% of total annual revenue.



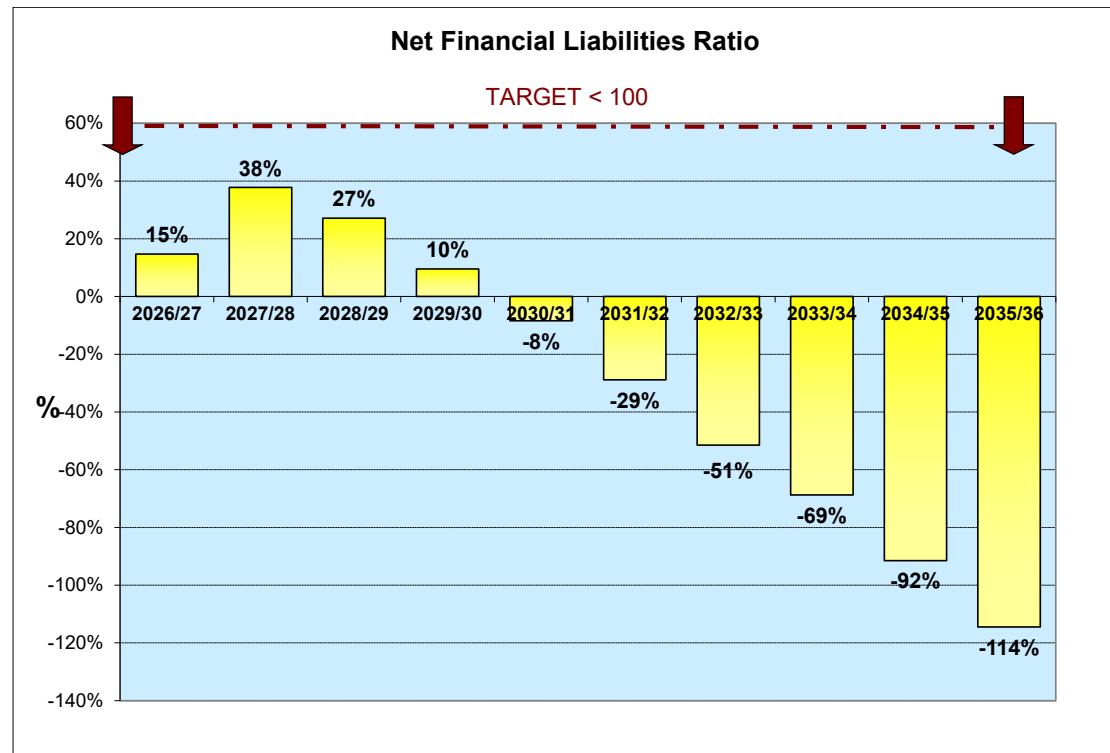
Local Government sector proposed targets for this indicator suggest that GRFMA's Net Financial Liabilities should not exceed total operating revenue.

Indicator 5 - Net Financial Liabilities Ratio

This ratio indicates the extent to which net financial liabilities of the GRFMA can be met by the GRFMA's total operating revenue. Where the ratio is falling it indicates the GRFMA's capacity to meet its financial obligations from operating revenues is strengthening. Where the ratio is increasing it indicates a greater amount of GRFMA's operating revenues is required to service its financial obligations.

Calculated as; Net financial liabilities (as above) Divided by Total operating revenues

GRFMA's limit is 100%.



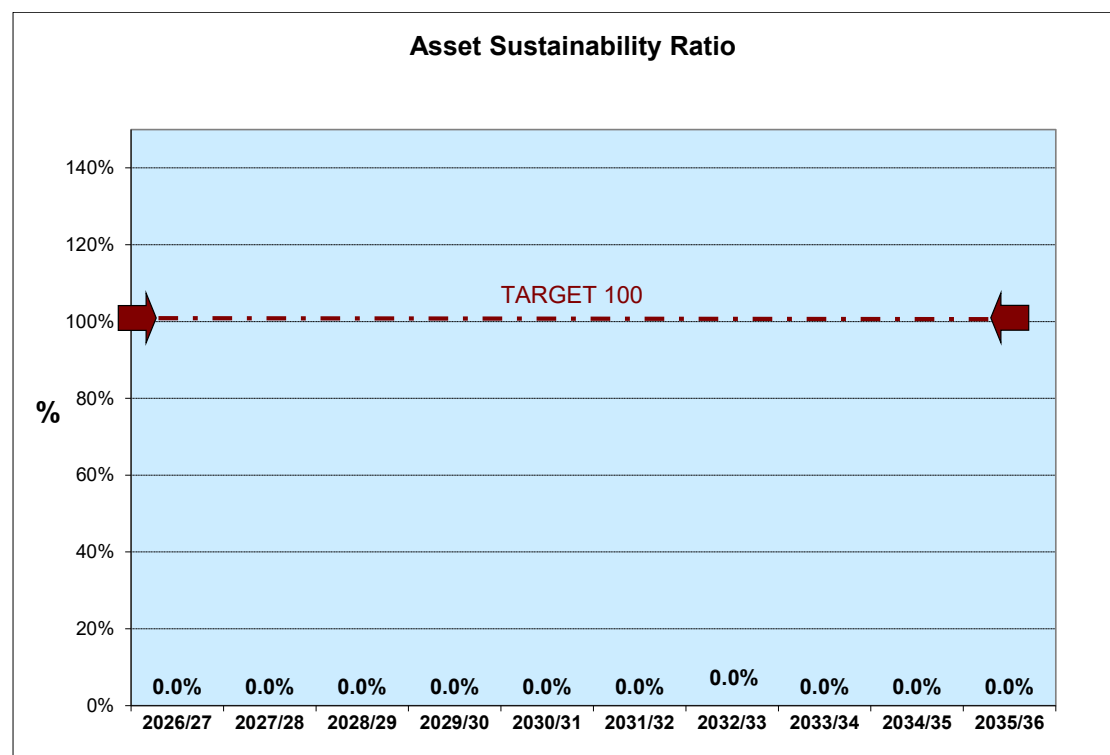
Local Government sector proposed targets for this indicator suggest that GRFMA's Net Financial liabilities should not exceed total operating revenue or 100%.

For the purpose of preparing the Plan a target of 100% has been adopted.

Indicator 6 - Asset Sustainability Ratio

This ratio indicates whether the GRFMA is renewing or replacing existing physical assets at the rate at which they are wearing out. On occasions, the GRFMA will accelerate or reduce asset expenditures over time to compensate for prior events, or invest in assets by spending more now so that it costs less in the future to maintain.

Calculated as: Expenditure on renewal/replacement of assets (Cash Flow Statement) Less Sale of replaced assets (Cash Flow Statement) Divided by Proposed Expenditure per Asset Management Plan.



Local Government sector proposed targets for this indicator suggest that GRFMA's should target a range of between 90% to 100% over any three year period.

The GRFMA has recently facilitated independent review of maintenance requirements to current assets vide *Bruce Eastick North Para Flood Mitigation Dam Maintenance Cost Analysis* 26 July 2022.

Annual asset maintenance costs of \$110,073 (1/10 year average) have been projected in the plan.

Significant Long Term Financial Plan Risks

Whilst the Plan has included all ongoing commitments it primarily forecasts results based on existing activities. There is an inherent risk that circumstances may change in the future which may materially affect the projected financial estimates.

Typically, this might be unprecedented rainfall events and subsequent flooding occurrence.

Gawler River Flood Management Authority										
Long Term Financial Plan Model										
ESTIMATED COMPREHENSIVE INCOME STATEMENT										
Year Ended 30 June:	2027	2028	2029	2030	2031	2032	2033	2034	2035	2023
	Plan	Plan	Plan	Plan	Plan	Plan	Plan	Plan	Plan	Plan
	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
INCOME										
Subscriptions	301,762	302,625	313,535	324,838	336,548	348,680	361,249	374,270	387,759	394,439
Grants, subsidies, contributions	780,600	0	0	0	0	0	0	0	0	0
Investment Income	1,000	516	464	335	331	353	590	1,018	1,376	1,867
Other Revenue	0	0	0	0	0	0	0	0	0	0
Total Revenues	1,083,362	303,140	313,999	325,174	336,880	349,034	361,838	375,287	389,136	396,306
EXPENSES										
Materials, contracts & other expenses	1,303,362	243,575	269,660	255,964	262,495	269,261	276,271	303,533	291,056	298,850
Depreciation	706,098	706,098	706,098	737,768	737,768	737,768	737,768	737,768	771,655	771,655
Finance Costs	15,000	15,000	15,000	15,000	15,000	7,500	0	0	0	0
Total Expenses	2,024,460	964,674	990,759	1,008,733	1,015,264	1,014,530	1,014,039	1,041,301	1,062,711	1,070,506
OPERATING SURPLUS/(DEFICIT) BEFORE CA	(941,098)	(661,533)	(676,760)	(683,559)	(678,384)	(665,496)	(652,201)	(666,014)	(673,576)	(674,200)
Net gain/(loss) on disposal or revaluations	0	0	0	0	0	0	0	0	0	0
Amounts specifically for new assets	0	0	0	0	0	0	0	0	0	0
NET SURPLUS/(DEFICIT)	(941,098)	(661,533)	(676,760)	(683,559)	(678,384)	(665,496)	(652,201)	(666,014)	(673,576)	(674,200)
Other Comprehensive Income										
Changes in revaluation surplus - IPP&E			2,125,502					2,274,288		
Total Other Comprehensive Income	0	0	2,125,502	0	0	0	0	2,274,288	0	0
TOTAL COMPREHENSIVE INCOME	(941,098)	(661,533)	1,448,742	(683,559)	(678,384)	(665,496)	(652,201)	1,608,274	(673,576)	(674,200)

Gawler River Flood Management Authority										
Long Term Financial Plan Model										
ESTIMATED BALANCE SHEET										
Year Ended 30 June:	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
	Plan	Plan	Plan	Plan	Plan	Plan	Plan	Plan	Plan	Plan
	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11
ASSETS										
Current Assets										
Cash & Equivalent Assets	103,179	92,744	67,082	66,292	70,676	117,948	203,516	275,270	373,349	470,805
Investments	0	0	0	0	0	0	0	0	0	0
Trade and Other Receivables	14,603	14,603	14,603	14,603	14,603	14,603	14,603	14,603	14,603	14,603
Total Current Assets	117,782	107,347	81,685	80,895	85,279	132,551	218,119	289,873	387,952	485,408
Non-Current Assets										
Land	477,000	477,000	477,000	477,000	477,000	477,000	477,000	477,000	477,000	477,000
Infrastructure, Property, Plant & Equipment	40,011,648	39,305,550	40,724,954	39,987,186	39,249,418	38,511,649	37,773,881	39,310,401	38,538,745	37,767,090
Total Non-Current Assets	40,488,648	39,782,550	41,201,954	40,464,186	39,726,418	38,988,649	38,250,881	39,787,401	39,015,745	38,244,090
Total Assets	40,606,430	39,889,897	41,283,640	40,545,081	39,811,697	39,121,201	38,469,000	40,077,274	39,403,698	38,729,498
LIABILITIES										
Current Liabilities										
Trade & Other Payables	17,261	17,261	17,261	17,262	17,261	17,261	17,261	17,261	17,261	17,261
Borrowings	245,000	190,000	135,000	80,000	25,000	0	0	0	0	0
Provisions	0	0	0	0	0	0	0	0	0	0
Total Current Liabilities	262,261	207,261	152,261	97,262	42,261	17,261	17,261	17,261	17,261	17,261
Non-Current Liabilities										
Borrowings	0	0	0	0	0	0	0	0	0	0
Provisions	0	0	0	0	0	0	0	0	0	0
Total Non-Current Liabilities	0	0	0	0	0	0	0	0	0	0
Total Liabilities	262,261	207,261	152,261	97,262	42,261	17,261	17,261	17,261	17,261	17,261
NET ASSETS	40,344,169	39,682,636	41,131,379	40,447,819	39,769,436	39,103,940	38,451,739	40,060,013	39,386,437	38,712,237
EQUITY										
Accumulated Surplus	9,979,849	9,318,316	8,641,556	7,957,997	7,279,613	6,614,117	5,961,916	5,295,902	4,622,327	3,948,127
Asset Revaluation Reserve	30,364,320	30,364,320	32,489,822	32,489,822	32,489,822	32,489,822	32,489,822	34,764,110	34,764,110	34,764,110
Other Reserves	0	0	0	0	0	0	0	0	0	0
TOTAL EQUITY	40,344,169	39,682,636	41,131,378	40,447,819	39,769,436	39,103,940	38,451,739	40,060,012	39,386,437	38,712,237

Gawler River Flood Management Authority

Long Term Financial Plan Model

ESTIMATED STATEMENT OF CHANGES IN EQUITY

Year Ended 30 June:	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
	Plan	Plan	Plan	Plan	Plan	Plan	Plan	Plan	Plan	Plan
	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11
ACCUMULATED SURPLUS										
Balance at end of previous reporting period	10,920,947	9,979,849	9,318,316	8,641,556	7,957,997	7,279,613	6,614,117	5,961,916	5,295,902	4,622,327
Net Result for Year	(941,098)	(661,533)	(676,760)	(683,559)	(678,384)	(665,496)	(652,201)	(666,014)	(673,576)	(674,200)
Transfers to Other Reserves	0	0	0	0	0	0	0	0	0	0
Transfers from Other Reserves	0	0	0	0	0	0	0	0	0	0
Balance at end of period	9,979,849	9,318,316	8,641,556	7,957,997	7,279,613	6,614,117	5,961,916	5,295,902	4,622,327	3,948,127
ASSET REVALUATION RESERVE										
Land	11,312	11,312	12,104	12,104	12,104	12,104	12,104	12,104	12,104	12,104
Dam	30,354,221	30,354,221	32,479,016	32,479,016	32,479,016	32,479,016	32,479,016	34,753,304	34,753,304	34,753,304
Access Roads	(1,213)	(1,213)	(1,298)	(1,298)	(1,298)	(1,298)	(1,298)	(1,298)	(1,298)	(1,298)
Balance at end of period	30,364,320	30,364,320	32,489,822	32,489,822	32,489,822	32,489,822	32,489,822	34,764,110	34,764,110	34,764,110
OTHER RESERVES										
Balance at end of previous reporting period	0	0	0	0	0	0	0	0	0	0
Transfers from Accumulated Surplus	0	0	0	0	0	0	0	0	0	0
Transfers to Accumulated Surplus	0	0	0	0	0	0	0	0	0	0
Balance at end of period	0	0	0	0	0	0	0	0	0	0
TOTAL EQUITY AT END OF REPORTING PER	40,344,169	39,682,636	41,131,378	40,447,819	39,769,436	39,103,940	38,451,739	40,060,012	39,386,437	38,712,237

Gawler River Flood Management Authority										
Long Term Financial Plan Model										
ESTIMATED CASH FLOW STATEMENT										
Year Ended 30 June:	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
	Plan	Plan	Plan	Plan	Plan	Plan	Plan	Plan	Plan	Plan
	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11
CASH FLOWS FROM OPERATING ACTIVITIES										
<u>Receipts</u>										
Subscriptions	301,762	302,625	313,535	324,838	336,548	348,680	361,249	374,270	387,759	394,439
Grants, subsidies, contributions	780,600	0	0	0	0	0	0	0	0	0
Investment Income	1,000	516	464	335	331	353	590	1,018	1,376	1,867
Other Revenue	0	0	0	0	0	0	0	0	0	0
<u>Payments</u>										
Materials, contracts & other expenses	(1,538,550)	(243,575)	(269,660)	(255,964)	(262,495)	(269,261)	(276,271)	(303,533)	(291,056)	(298,850)
Finance Costs	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	(7,500)	0	0	0	0
Net Cash provided by (or used in) Operating	(470,188)	44,565	29,338	54,209	59,385	72,272	85,567	71,754	98,079	97,456
CASH FLOWS FROM INVESTING ACTIVITIES										
<u>Receipts</u>										
Amounts Specifically for New/Upgraded Assets	0	0	0	0	0	0	0	0	0	0
Sale of Renewed/Replaced Assets	0	0	0	0	0	0	0	0	0	0
Sale of Surplus Assets	0	0	0	0	0	0	0	0	0	0
<u>Payments</u>										
Expenditure on Renewal/Replacement of Assets	0	0	0	0	0	0	0	0	0	0
Expenditure on New/Upgraded Assets	0	0	0	0	0	0	0	0	0	0
Loans Made to Community Groups	0	0	0	0	0	0	0	0	0	0
Net Cash Provided by (or used in) Investing	0	0	0	0	0	0	0	0	0	0
CASH FLOWS FROM FINANCING ACTIVITIES										
<u>Receipts</u>										
Proceeds from Borrowings	300,000	0	0	0	0	0	0	0	0	0
<u>Payments</u>										
Repayments of Borrowings	(55,000)	(55,000)	(55,000)	(55,000)	(55,000)	(25,000)	0	0	0	0
Net Cash provided by (or used in) Financing	245,000	(55,000)	(55,000)	(55,000)	(55,000)	(25,000)	0	0	0	0
Net Increase/(Decrease) in cash held	(225,188)	(10,435)	(25,662)	(791)	4,385	47,272	85,567	71,754	98,079	97,456
Opening cash, cash equivalents or (bank overdraft)	328,367	103,179	92,744	67,082	66,292	70,676	117,948	203,516	275,270	373,349
Closing cash, cash equivalents or (bank overdraft)	103,179	92,744	67,082	66,292	70,676	117,948	203,516	275,270	373,349	470,805

Gawler River Flood Management Authority										
Long Term Financial Plan Model										
Uniform Presentation of Financial Statements										
Year Ended 30 June:	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
	Plan	Plan	Plan	Plan	Plan	Plan	Plan	Plan	Plan	Plan
	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11
INCOME										
Subscriptions	301,762	302,625	313,535	324,838	336,548	348,680	361,249	374,270	387,759	394,439
Grants, subsidies, contributions	780,600	0	0	0	0	0	0	0	0	0
Investment Income	1,000	516	464	335	331	353	590	1,018	1,376	1,867
Other Revenue	0	0	0	0	0	0	0	0	0	0
Total Revenues	1,083,362	303,140	313,999	325,174	336,880	349,034	361,838	375,287	389,136	396,306
EXPENSES										
Materials, contracts & other expenses	1,303,362	243,575	269,660	255,964	262,495	269,261	276,271	303,533	291,056	298,850
Depreciation	706,098	706,098	706,098	737,768	737,768	737,768	737,768	737,768	771,655	771,655
Finance Costs	15,000	15,000	15,000	15,000	15,000	7,500	0	0	0	0
Total Expenses	2,024,460	964,674	990,759	1,008,733	1,015,264	1,014,530	1,014,039	1,041,301	1,062,711	1,070,506
Operating Surplus/(Deficit)	(941,098)	(661,533)	(676,760)	(683,559)	(678,384)	(665,496)	(652,201)	(666,014)	(673,576)	(674,200)
Less: Net Outlays on Existing Assets										
Capital Expenditure on Renewal/Replacement	0	0	0	0	0	0	0	0	0	0
less Depreciation, Amortisation & Impairment	706,098	706,098	706,098	737,768	737,768	737,768	737,768	737,768	771,655	771,655
less Proceeds from Sale of Replaced Assets	0	0	0	0	0	0	0	0	0	0
	(706,098)	(706,098)	(706,098)	(737,768)	(737,768)	(737,768)	(737,768)	(737,768)	(771,655)	(771,655)
Less: Net Outlays on New and Upgraded Assets										
Capital Expenditure on New/Upgraded Assets	0	0	0	0	0	0	0	0	0	0
less Amounts Specifically for New/Upgraded Assets	0	0	0	0	0	0	0	0	0	0
less Proceeds from Sale of Surplus Assets	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0
Net Lending / (Borrowing) for Financial Year	(235,000)	44,565	29,338	54,209	59,385	72,272	85,567	71,754	98,079	97,456

Gawler River Floodplain Management Authority

2026/27 – 2035/36

Asset Management Plan (Concise)



August 2026

Document Control		 IPWEA INSTITUTE OF PUBLIC WORKS ENGINEERING AUSTRALASIA  Asset Management Plan			
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Rev No	Date	Revision Details	Author	Reviewer	Approver
	11/9/19	Prepare plan	DEH		
	25/3/22	Update Plan	VM		
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	24/2/24	Update Plan	VM		
	10/9/24	Update Plan	VM		
	10/8/25	Update Plan	DH		
	5/8/26	Update Plan	DH		

NAMS.PLUS Asset Management Plan Templates

NAMS.Plus offers two Asset Management Plan templates – ‘Concise’ and ‘Comprehensive’.

The Concise template is appropriate for those entities who wish to present their data and information clearly and in as few words as possible whilst complying with the ISO 55000 Standards approach and guidance contained in the International Infrastructure Management Manual.

The Comprehensive template is appropriate for those entities who wish to present their asset management plan and information in a more detailed manner.

This is the **Concise** Asset Management Plan template.

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1 EXECUTIVE SUMMARY

1.1 The Purpose of the Plan 2026-2036

Asset management planning is a comprehensive process to ensure delivery of services from infrastructure is provided in a financially sustainable manner.

This plan covers the infrastructure assets that provide Flood Mitigation comprising of:

- Bruce Eastick North Para Flood Mitigation Dam
- Associated land

These infrastructure assets have significant value estimated at \$41,900,845

1.2 Levels of Service

Our present funding levels are insufficient to continue to provide existing services at current levels in the medium term.

The main services consequences are:

- Asset not fit for purpose
- Land in disrepair

1.4 Future Demand

The main demands for new services are created by:

- Economic and Infrastructure development in the Gawler River Catchment
- Heavy rainfall events over the catchment
- These will be managed through a combination of managing existing assets, upgrading of existing assets and providing new assets to meet demand and demand management. Demand management practices include non-asset solutions, insuring against risks and managing failures.
- Initiating recommendations of the Gawler River 2016 Flood Review, the 2016 Dam Raise Feasibility study, the Gawler River Stormwater Management Plan and the Gawler River Flood Management Business Case

1.5 Lifecycle Management Plan

What does it cost?

The projected outlays necessary to provide the services covered by this Asset Management Plan (AM Plan) includes operations, maintenance, renewal and upgrade of existing assets over the 10-year planning period is \$1,189,922

Funding (cash allocation) of annual depreciation calculations is not undertaken, rather the policy is ensuring the GRFMA is provided with sufficient cash

flow to maintain the Dam at required service provision levels.

1.6 Financial Summary

What we will do

We plan to provide Flood Mitigation services for the following:

- Operation, maintenance, renewal and upgrade of the Bruce Eastick North Para Flood Mitigation Dam and associated land to meet service levels set by in annual budgets.
- Trash Rack cleaning rubbish removal from the Dam,
- General condition inspections monthly, interim condition inspections biennially (2 years), comprehensive engineering inspections every 5 years. Maintain current Dam Safety management documentation
- Consideration of raising the height of the Dam is now in progress. The business case assessment is due to be completed July 2027. Projected cost indications of the Dam raise are in the order of \$230 Million.
- Land management including control of weeds and fire prevention measures are undertaken via land lease arrangements.

Managing the Risks

The main risk consequences are:

- Lack of capacity to fund repairs and maintenance and renewal due to not recognising depreciation (consumption of asset value).
- Insufficient fund availability to renew assets at end of estimated service life
- The considered life of the Dam as an asset is based on 80 years; however, it could be argued that it would be longer.
- We will endeavor to manage these risks within available funding by General condition inspections monthly, interim condition inspections biennially (2 years), comprehensive engineering inspections every 5 years.

1.8 Monitoring and Improvement Program

The next steps resulting from this asset management plan to improve asset management practices will be consideration by the GRFMA Board on implications and perceived risks.

2. INTRODUCTION

2.1 Background

This asset management plan communicates the actions required for the responsive management of assets (and services provided from assets), compliance with regulatory requirements, and funding needed to provide the required levels of service over a 10-year planning period.

The asset management plan is to be read with the GRFMA Strategic Plan 2021-2026.

The infrastructure assets covered by this asset management plan are shown in Table 2.1.

These assets are used to provide flood mitigation services.

Table 2.1: Assets covered by this Plan

Asset Category	Dimension	Replacement Value
• Bruce Eastick North Para Flood Mitigation Dam	25mtr high @y 80 mtr wide	\$53,559,054
Associated land lot 62 hd Kingsford		\$477,000
TOTAL (fair value)		\$54,036,054

2.2 Goals and Objectives of Asset Management

Our goal in managing infrastructure assets is to meet the defined level of service (as amended from time to time) in the most cost-effective manner for present and future consumers. The key elements of infrastructure asset management are:

- Providing a defined level of service and monitoring performance,
- Managing the impact of growth through demand management and infrastructure investment,
- Taking a lifecycle approach to developing cost-effective management strategies for the long-term that meet the defined level of service,
- Identifying, assessing and appropriately controlling risks, and
- Linking to a long-term financial plan which identifies required, affordable expenditure and how it will be allocated.

2.3 Core and Advanced Asset Management

This asset management plan is prepared as a 'core' asset management plan over a 10-year planning period in accordance with the International Infrastructure Management Manual¹. It is prepared to meet minimum legislative and organizational requirements for sustainable delivery and long term financial planning and reporting. Core asset management is a 'top down' approach where analysis is applied at the system or network level. An 'advanced' asset management approach uses a 'bottom up' approach for gathering detailed asset information for individual assets.

3. LEVELS OF SERVICE

3.1 Customer Research and Expectations

GRFMA has undertaken consultation with the six constituent councils, via the GRFMA Strategic plan consultation, regarding asset management service level expectations. Future revisions of the asset management plan will incorporate further consultation on service levels and costs of providing the service. This will assist the GRFMA and

¹ IPWEA, 2015, IIMM.

constituent councils in matching the level of service required, service risks and consequences with the community's ability and willingness to pay for the service.

3.2 Strategic and Corporate Goals

This asset management plan is prepared under the direction of the GRFMA Charter goals and objectives.

The GRFMA was established for the following purposes:

- 1.To co-ordinate the construction, operation and maintenance of flood mitigation infrastructure in the Gawler River area ('the Floodplain');
- 2.To raise finance for the purpose of developing, managing and operating and maintaining flood mitigation works within the Floodplain;
- 3.To provide a forum for the discussion and consideration of topics relating to the Constituent Council's obligations and responsibilities in relation to management of flood mitigation within the Floodplain;
- 4.To enter into agreements with Constituent Councils for the purpose of managing and developing the Floodplain.

The GRFMA will exercise its duty of care to ensure public safety in accordance with the infrastructure risk management plan prepared in conjunction with this AM Plan. Management of infrastructure risks is covered in Section 6.

3.3 Legislative Requirements

Legislative requirements relating to the management of assets include:

Table 3.3: Legislative Requirements

Legislation	Requirement
Local Government Act 1999	Asset Management planning, financial plans and service delivery.
Natural Resources Management Act	Water Affecting Activities

3.4 Customer Levels of Service

Service levels are defined service levels in two terms, customer levels of service and technical levels of service. These are supplemented by organisational measures.

Customer Levels of Service measure how the customer receives the service and whether value to the customer is provided.

Customer levels of service measures used in the asset management plan are:

- Quality** How good is the service ... *what is the condition or quality of the service?*
- Function** Is it suitable for its intended purpose *Is it the right service?*
- Capacity/Use** Is the service over or under used ... *do we need more or less of these assets?*

The current and expected customer service levels are detailed in Tables 3.4 and 3.5. Table 3.4 shows the expected levels of service based on resource levels in the current long-term financial plan.

Organisational measures are measures of fact related to the service delivery outcome e.g. number of occasions when service is not available, condition %'s of Very Poor, Poor/Average/Good, Very good.

These Organisational/Organizational measures provide a balance in comparison to the customer perception that may be more subjective.

Table 3.4: Customer Level of Service

	Expectation	Performance Measure Used	Current Performance	Expected Position in 10 Years based on the current budget.
Service Objective: Flood Mitigation				
Quality	Flood protection for a 1 in 100 AEP event	Extent of flooding	Low	Low
	Confidence levels		Medium	Medium
Function	The Dam is a flood control dam and was built in 2007 with the design objective of providing flood protection to the township of Gawler for a 1 in 50 AEP event	Measurement of rainfall/flood event severity	High	Low
	Confidence levels		Medium	Low
Capacity and Use				
	The main dam has a crest length of approximately 226m of which 150m is the primary spillway. The main dam has a 5m wide crest with a vertical upstream face and stepped downstream face. The main dam incorporates a low level outlet pipe that is 2.1 m in diameter and twin high level outlets each 1.8m in diameter. The dam will see substantial flows over the spillway in design flood events,	Review of flood events	High - 2016 Flood	High for similar event as 2016. Low for greater ARI event
	Confidence levels		High	Low

3.5 Technical Levels of Service

The flood consequence category of the Bruce Eastick North Para Flood Mitigation Dam has been determined as High B as per the ANCOLD Guideline. This impacts on the inspection regime for the dam as inspections are in part determined based on the consequence category of the dam and also on the dam type and the value of the dam to the owner and the community.

Table 3-5.1: ANCOLD recommended inspection frequencies

Inspection type			
Comprehensive	Intermediate	Routine Visual	Special
5 yearly	Annual	Daily to tri-weekly	As required

The Bruce Eastick North Para Flood Mitigation Dam is a flood control dam that only impounds water in times of flood. This is nontypical for most dams and does alter the recommended inspection frequency predominately by reducing the need for Routine Visual inspections as the dam does not impound water for the majority of time. However, the

need for special inspections is higher after each flood. Based on this the recommended inspection frequency is contained in Table 5-2.

Table 3-5.2 (ANCOLD Dam Safety Guidelines, 2003) provides greater detail on the conduct of dam safety inspections.

Table 3-5.2

Inspection	Personnel	Purpose
Comprehensive	Dam Engineer and specialists (where relevant)	The identification of deficiencies by thorough onsite inspections; by evaluating surveillance data and by applying current criteria and prevailing knowledge. Equipment should be test operated to identify deficiencies.
Intermediate	Dams Engineer	The identification of deficiencies by visual examination of the dam and review of recent surveillance data, with recommendations for corrective actions. Equipment is inspected and, preferably, test operated.
Routine/Visual	Operations Personnel	The identification and reporting of deficiencies by visual observation of the dam by operating personnel as part of their duties at the dam.
Special/Emergency	Dams Engineer and specialists	The examination of a particular feature of a dam for some special reason (e.g. After earthquakes, heavy floods, rapid drawdown, emergency situation) to determine the need for pre-emptive or corrective actions.

4. FUTURE DEMAND

4.1 Demand Drivers

Drivers affecting demand include things such as population change, regulations, changes in demographics, seasonal factors, vehicle ownership rates, consumer preferences and expectations, technological changes, economic factors, agricultural practices, environmental awareness, etc.

4.2 Demand Forecasts

The present position and projections for demand drivers that may impact future service delivery and use of assets were identified and are documented in Table 4.3.

4.3 Demand Impact on Assets

The impact of demand drivers that may affect future service delivery and use of assets are shown in Table 4.3.

Table 4.3: Demand Drivers, Projections and Impact on Services

Demand drivers	Present position	Projection	Impact on services
Economic and Infrastructure development in the Gawler River Catchment	Development is not co-ordinated across the floodplain.	Major developments being proposed. Eg Buckland Park, Northern Adelaide Irrigation Investments	Increases severity of flooding potential

Heavy rainfall events over the catchment	Dam works OK however the Gawler River is prone to breakaways during high rain fall events	Material flood damage to lower reaches of the Gawler river- community assets and horticulture	Demand for mitigation infrastructure
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4.4 Demand Management Plan

Demand for new services will be managed through a combination of managing existing assets, upgrading of existing assets and providing new assets to meet demand and demand management. Demand management practices can include non-asset solutions, insuring against risks and managing failures.

Opportunities identified to date for demand management are shown in Table 4.4. Further opportunities will be developed in future revisions of this asset management plan.

Table 4.4: Demand Management Plan Summary

Demand Driver	Impact on Services	Demand Management Plan
Gawler River 2016 Flood Review	New infrastructure required \$27 Million	Subject to Federal and State Government Funding
Raise Dam Feasibility Study	New infrastructure required \$230 Million	Subject to Federal and State Government Funding
Gawler River Stormwater Management Plan	Infrastructure, Planning and community awareness programs required	Subject to Federal and State Government Funding
Gawler River Flood Management Business Case	Yet to be finalised (July 2027)	Subject to Federal and State Government Funding

5. LIFECYCLE MANAGEMENT PLAN

The lifecycle management plan details how the GRFMA plans to manage and operate the assets at the agreed levels of service (defined in Section 3) while managing life cycle costs.

5.1 Background Data

5.1.1 Physical parameters

The assets covered by this asset management plan are shown in Table 2.1.

The assets are generally the Bruce Eastick North Para Flood Mitigation dam, and adjoining land.

The first asset valuation of Bruce Eastick Flood Mitigation Dam was undertaken by Entura for GRFMA in 2014/15. As the Worksheet (2011) requires the revaluation should be carried out every five years, GRFMA requested Entura to undertake the asset revaluation of Bruce Eastick Flood Mitigation Dam to determine the replacement cost of the dam at 2018/19 prices.

The 2019 report by Entura estimated replacement cost for Bruce Eastick Flood Mitigation Dam is \$25.836 million at June 2019 cost and the corresponding written down value is \$22.332million (excluding land costs) based on the most current construction rate information and relevant accounting standards for 2019.

The 2023/2024 Asset valuation was undertaken by North Projects with the report detailing an estimated replacement cost for Bruce Eastick Flood Mitigation Dam being \$53.559 million at June 2024 cost and the corresponding written

down value is \$41,424 million (excluding land costs) based on the most current construction rate information and relevant accounting standards for 2024/25. Land is valued at \$477,000.

Total Infrastructure Property Plant & Equipment carrying amount at 2026 is \$41,194,747

5.1.2 Asset capacity and performance

Assets are generally provided to meet design standards where these are available.

Locations where deficiencies in service performance are known are detailed in Table 5.1.2.

Table 5.1.2: Known Service Performance Deficiencies

Location	Service Deficiency
Bruce Eastick North Para Flood Mitigation Dam	Events of 50 ARI
Land	All weather access to the Dam

5.1.3 Asset condition

Condition is monitored as per item 3.5

5.2 Routine Maintenance Plan

Routine maintenance is the regular on-going work that is necessary to keep assets operating, including instances where portions of the asset fail and need immediate repair to make the asset operational again.

Table 5.2.1 Inspection Frequency

Inspection Type	Comprehensive	Intermediate	Routine Visual	Special
Bruce Eastick North Para Flood Mitigation Dam	5 yearly	Every Second year (See Note 1)	Monthly (See Note 2)	As required (See Note 3 and 4)
Personnel	Dam engineer and specialists as required.	Dams Engineer	Operational staff	Dam engineer and specialists as required.
Site access roads, swales and culverts, gates, fencing and signage			Monthly	
Personnel			Operational staff	

Notes:

1. If a Special Inspection is required in an individual year this can include the Intermediate Inspection for that period.
2. After an event that requires a Special Inspection this inspection frequency should be increased to Daily until the Special Inspection has been undertaken.

3. The Inspection regime should be reviewed at every Special Inspection and adjusted as recommended by the Dams Engineer.
4. A Special Inspection is required after a large flood, an earthquake (of magnitude sufficient to cause shaking in the area) or any other emergency situation. For floods it is recommended that a Special Inspection be undertaken if the high-level outlets operate.

5.3 Renewal Replacement Plan

5.3.1 Maintenance plan

Field inspection sheets are to be established for the routine and annual inspections. The inspections shall include review of all monitoring data and any incidents.

An inspection report shall be prepared for each inspection other than the routine where the inspection sheet will be sufficient. A register of issues for close out shall be maintained.

Costed expenditure and budgeted council subscription income is shown in Table 5.3.1.

Table 5.3.1:

Gawler River Flood Management Authority Long Term Financial Plan Model Uniform Presentation of Financial Statements										
Year Ended 30 June:	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
	Plan	Plan	Plan	Plan	Plan	Plan	Plan	Plan	Plan	Plan
	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11
INCOME										
Subscriptions	301,762	302,625	313,535	324,838	336,548	348,680	361,249	374,270	387,759	394,439
Grants, subsidies, contributions	780,600	0	0	0	0	0	0	0	0	0
Investment Income	1,000	516	464	335	331	353	590	1,018	1,376	1,867
Other Revenue	0	0	0	0	0	0	0	0	0	0
Total Revenues	1,083,362	303,140	313,999	325,174	336,880	349,034	361,838	375,287	389,136	396,306
EXPENSES										
Materials, contracts & other expenses	1,303,362	243,575	269,660	255,964	262,495	269,261	276,271	303,533	291,056	298,850
Depreciation	706,098	706,098	706,098	737,768	737,768	737,768	737,768	737,768	771,655	771,655
Finance Costs	15,000	15,000	15,000	15,000	15,000	7,500	0	0	0	0
Total Expenses	2,024,460	964,674	990,759	1,008,733	1,015,264	1,014,530	1,014,039	1,041,301	1,062,711	1,070,506
Operating Surplus/(Deficit)	(941,098)	(661,533)	(676,760)	(683,559)	(678,384)	(665,496)	(652,201)	(666,014)	(673,576)	(674,200)
Less: Net Outlays on Existing Assets										
Capital Expenditure on Renewal/Replacement	0	0	0	0	0	0	0	0	0	0
less Depreciation, Amortisation & Impairment	706,098	706,098	706,098	737,768	737,768	737,768	737,768	737,768	771,655	771,655
less Proceeds from Sale of Replaced Assets	0	0	0	0	0	0	0	0	0	0
	(706,098)	(706,098)	(706,098)	(737,768)	(737,768)	(737,768)	(737,768)	(737,768)	(771,655)	(771,655)
Less: Net Outlays on New and Upgraded Assets										
Capital Expenditure on New/Upgraded Assets	0	0	0	0	0	0	0	0	0	0
less Amounts Specifically for New/Upgraded Assets	0	0	0	0	0	0	0	0	0	0
less Proceeds from Sale of Surplus Assets	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0
Net Lending / (Borrowing) for Financial Year	(235,000)	44,565	29,338	54,209	59,385	72,272	85,567	71,754	98,079	97,456

Allocated maintenance expenditure levels are adequate to meet required service levels. Future revision of this asset management plan will include linking required maintenance expenditures with required service levels.

Assessment and prioritisation of reactive maintenance is undertaken by operational staff using experience and judgement.

5.4 Creation/Acquisition/Upgrade Plan

New works are those that create a new asset that did not previously exist, or works which will upgrade or improve an existing asset beyond its existing capacity. They may result from growth, social or environmental needs. Assets may also be acquired at no cost. These additional assets are considered in Section 4.4.

5.4.1 Selection criteria

New assets and upgrade/expansion of existing assets are identified from various sources such as community requests, proposals identified by strategic plans or partnerships with others. Candidate proposals are inspected to verify need and to develop a preliminary renewal estimate. Verified proposals are ranked by priority and available funds and scheduled in future works programmes. The priority ranking criteria is detailed below.

Table 5.4.1: New Assets Priority Ranking Criteria

Criteria	Weighting
Dam with 100 ARI capacity	30%
Low flooding incidence in Gawler River floodway	70%
Total	100%

Expenditure on new assets and services in the capital works program will be accommodated in the long term financial plan but only to the extent of the available funds

Should these new assets be realised additional funding commitments of ongoing operations, maintenance and renewal costs will be required for the period that the service provided from the assets is required.

5.5 Disposal Plan

Disposal includes any activity associated with the disposal of a decommissioned asset including sale, demolition or relocation. Assets identified for possible decommissioning and disposal are shown in Table 5.5, together with estimated annual savings from not having to fund operations and maintenance of the assets. These assets will be further reinvestigated to determine the required levels of service and see what options are available for alternate service delivery, if any. Any costs or revenue gained from asset disposals is accommodated in the long term financial plan.

Table 5.5: Assets Identified for Disposal

Asset	Reason for Disposal	Timing	Disposal Expenditure	Operations & Maintenance Annual Savings
Nil				

6. RISK MANAGEMENT PLAN

The purpose of infrastructure risk management is to document the results and recommendations resulting from the periodic identification, assessment and treatment of risks associated with providing services from infrastructure, using the fundamentals of International Standard ISO 31000:2009 Risk management – Principles and guidelines.

Risk Management is defined in ISO 31000:2009 as: ‘coordinated activities to direct and control with regard to risk’².

An assessment of risks³ associated with service delivery from infrastructure assets has identified critical risks that will result in loss or reduction in service from infrastructure assets or a ‘financial shock’. The risk assessment process identifies credible risks, the likelihood of the risk event occurring, the consequences should the event occur, develops a risk rating, evaluates the risk and develops a risk treatment plan for non-acceptable risks.

6.1 Critical Assets

Critical assets are defined as those which have a high consequence of failure causing significant loss or reduction of service. Similarly, critical failure modes are those which have the highest consequences.

Critical assets have been identified and their typical failure mode and the impact on service delivery are as follows:

Table 6.1 Critical Assets

Critical Asset(s)	Failure Mode	Impact
Bruce Eastick North Para Flood Mitigation Dam	Flood Failure” - the difference between the consequences of a natural rainfall and flooding event with the consequences resulting from the failure of the dam during the same AEP flood event	High

By identifying critical assets and failure modes investigative activities, condition inspection programs, maintenance and capital expenditure plans can be targeted at the critical areas.

6.2 Risk Assessment

An assessment of risks⁴ associated with service delivery from infrastructure assets has identified the critical risks that will result in significant loss, ‘financial shock’ or a reduction in service.

Critical risks are those assessed with ‘Very High’ (requiring immediate corrective action) and ‘High’ (requiring corrective action) risk ratings identified in the Infrastructure Risk Management Plan. The residual risk and treatment cost after the selected treatment plan is implemented is shown in Table 6.2. These risks and costs are reported to management and GRFMA.

Two critical risk associated with the Bruce Eastick North Para Flood Mitigation Dam are failure of the structure of the Dam (Dam Break) and over topping of the Dam Crest wall in a flood event greater than 50 ARI .

Table 6.2: Critical Risks and Treatment Plans

Service or Asset at Risk	What can Happen	Risk Rating (VH, H)	Risk Treatment Plan	Residual Risk *	Treatment Costs
Bruce Eastick North Para Flood Mitigation Dam	Sunny Day Failure (SDF); Dam Crest Flood (DCF) (with and without failure); and Probable Maximum Flood (PMF) (with and without failure)		Dam break and Consequence Assessment Annual Maintenance	Low High B (ANCOLD)	Nil Ref Table 5.3.1
Bruce Eastick North Para Flood Mitigation Dam	Flood Failure	H	Raise Dam height	Low	\$62,000,000

Note * The residual risk is the risk remaining after the selected risk treatment plan is operational.

6.3 Infrastructure Resilience Approach

The resilience of our critical infrastructure is vital to our customers and the services we provide. To adapt to changing conditions and grow over time we need to understand our capacity to respond to possible disruptions and be positioned to absorb disturbance and act effectively in a crisis to ensure continuity of service.

Resilience is built on aspects such as response and recovery planning, financial capacity and crisis leadership.

Our current measure of resilience is shown in Table 6.4 which includes the type of threats and hazards, resilience assessment and identified improvements and/or interventions.

Table 6.4: Resilience

Threat / Hazard	Resilience LMH	Improvements / Interventions
Earthquake	Low	Unknown
Significant flood event (40 ARI)	Low	Northern Floodways infrastructure
100 ARI Flood	Medium	Raise dam

7. FINANCIAL SUMMARY

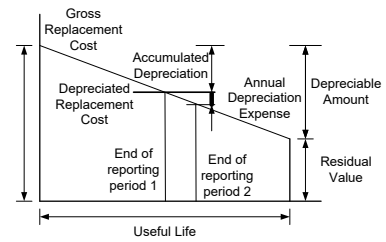
This section contains the financial requirements resulting from all the information presented in the previous sections of this asset management plan. The financial projections will be improved as further information becomes available on desired levels of service and current and projected future asset performance.

7.1 Financial Statements and Projections

7.1.1 Asset valuations

The best available estimate of the value of assets included in this Asset Management Plan are shown below. Assets are valued at Fair Value

Gross Replacement Cost	\$54,036,054
Depreciable Amount	\$53,559,054
Depreciated Replacement Cost ⁵	\$41,900,845
Annual Average Asset Consumption	\$706,098



7.1.1 Sustainability of service delivery

Two key indicators for service delivery sustainability that have been considered in the analysis of the services provided by this asset category, these being the:

- asset renewal funding ratio, and
- medium term budgeted expenditures/projected expenditure (over 10 years of the planning period).

Asset Renewal Funding Ratio

Asset Renewal Funding Ratio⁶ 0

The Asset Renewal Funding Ratio is the most important indicator and indicates that over the next 10 years of the forecasting that we expect to have 100% of the funds required for the optimal renewal and replacement of assets.

Medium term – 10-year financial planning period

This asset management plan identifies the projected operations, maintenance and capital renewal expenditures required to provide an agreed level of service over a 10 year period. This provides input into 10 year financial and funding plans aimed at providing the required services in a sustainable manner.

These projected expenditures may be compared to budgeted expenditures in the 10 year period to identify any funding shortfall. In a core asset management plan, a gap is generally due to increasing asset renewals for ageing assets.

The projected operations, maintenance and capital renewal expenditure required over the 10-year planning period is identified in Table 5.3.1.

Funding (cash allocation) of annual depreciation calculations is not undertaken, rather the policy is ensuring the GRFMA is provided with sufficient cash flow to maintain the Dam at required service provision levels.

GRFMA's target is a deficit equivalent of depreciation expense each year, net of estimated (budget) operations and maintenance outcomes

The Long-Term Financial Plan indicates that GRFMA will operate on average over the 10-year term with an operating deficit of \$6,972,821

7.2 Funding Strategy

Funding for assets is provided from the budget and long-term financial plan.

The financial strategy of the entity determines how funding will be provided, whereas the asset management plan communicates how and when this will be spent, along with the service and risk consequences of differing options.

⁵ Also reported as Written Down Value, Carrying or Net Book Value.

⁶ AIFMM, 2015, Version 1.0, Financial Sustainability Indicator 3, Sec 2.6, p 9.

7.3 Valuation Forecasts

Asset values are forecast to remain static unless additional assets are added.

Additional assets will generally add to the operations and maintenance needs in the longer term, as well as the need for future renewal. Additional assets will also add to future depreciation forecasts.^{7.4}

7.4 Forecast Reliability and Confidence

The expenditure and valuations projections in this AM Plan are based on best available data. Currency and accuracy of data is critical to effective asset and financial management. Data confidence is classified on a 5-level scale⁷ in accordance with Table 7.5.

Table 7.5: Data Confidence Grading System

Confidence Grade	Description
A Highly reliable	Data based on sound records, procedures, investigations and analysis, documented properly and agreed as the best method of assessment. Dataset is complete and estimated to be accurate $\pm 2\%$
B Reliable	Data based on sound records, procedures, investigations and analysis, documented properly but has minor shortcomings, for example some of the data is old, some documentation is missing and/or reliance is placed on unconfirmed reports or some extrapolation. Dataset is complete and estimated to be accurate $\pm 10\%$
C Uncertain	Data based on sound records, procedures, investigations and analysis which is incomplete or unsupported, or extrapolated from a limited sample for which grade A or B data are available. Dataset is substantially complete but up to 50% is extrapolated data and accuracy estimated $\pm 25\%$
D Very Uncertain	Data is based on unconfirmed verbal reports and/or cursory inspections and analysis. Dataset may not be fully complete and most data is estimated or extrapolated. Accuracy $\pm 40\%$
E Unknown	None or very little data held.

The estimated confidence level for and reliability of data used in this AM Plan is considered to be Reliable

8. PLAN IMPROVEMENT AND MONITORING

8.1 Status of Asset Management Practices⁸

8.1.1 Accounting and financial data sources

2025/26 GRFMA Financial Statements

8.1.2 Asset management data sources

2025/26 GRFMA Financial Statements

⁷ IPWEA, 2015, IIMM, Table 2.4.6, p 2 | 71.

⁸ ISO 55000 Refers to this the Asset Management System

8.2 Monitoring and Review Procedures

This asset management plan will be reviewed during annual budget planning processes and amended to show any material changes in service levels and/or resources available to provide those services as a result of budget decisions.

The AM Plan will be updated annually to ensure it represents the current service level, asset values, projected operations, maintenance, capital renewal and replacement; capital upgrade/new and asset disposal expenditures and projected expenditure values incorporated into the long term financial plan.

8.3 Performance Measures

The effectiveness of the asset management plan can be measured in the following ways:

- The degree to which the required projected expenditures identified in this asset management plan are incorporated into the long term financial plan,
- The degree to which 1-5 year detailed works programs, budgets, business plans and corporate structures take into account the 'global' works program trends provided by the asset management plan,
- The degree to which the existing and projected service levels and service consequences (what we cannot do), risks and residual risks are incorporated into the Strategic Plan and associated plans,

9. REFERENCES

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