

**GAWLER RIVER FLOODPLAIN MANAGEMENT AUTHORITY**

**PO Box 366, Seacliff Park SA 5049**

W: [www.gawler.sa.gov.au/grfma](http://www.gawler.sa.gov.au/grfma)

Dear Member,

**NOTICE OF MEETING**

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

**DATE: Monday 5 June 2023**

**TIME: 10:00am**

**PLACE: MS Teams**



David E Hitchcock

**EXECUTIVE OFFICER**



*The Barossa Council*

**Gawler**



## **AGENDA**

### **GAWLER RIVER FLOODPLAIN MANAGEMENT AUTHORITY AUDIT COMMITTEE MEETING**

**10:00am Monday 5 June 2023  
MS Teams**

- 1. Present**
- 2. Apologies**
- 3. Minutes of the Previous Meeting.....Page 3**  
  
Confirmation of the Minutes of the previous GRFMA Audit Committee meeting held on Monday 6 March 2023.
- 4. Business Arising from the Minutes**
  - 4.1 Actions on Previous Resolutions.....Page 9**
- 5. General Business**
  - 5.1 Statement of Achievements Against the Annual Business Plan.....Page 11**
  - 5.2 GRFMA 2022/2023 Budget Review 3.....Page 18**
  - 5.3 Superannuation Guarantee Payments.....Page 29**
- 6. Confidential Items**  
  
Nil
- 7. Next Meeting**  
  
August 2023
- 8. Closure**

**Agenda Item:**                   **3**  
**Committee:**                   **GRFMA Audit Committee**  
**Meeting Date:**               **5 June 2023**  
**Title:**                         **Minutes of the Previous Meeting**

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**Recommendation:**

**That the minutes of the previous GRFMA Audit Committee meeting held on Monday 6 March 2023 as per copies supplied to Members be adopted as a true and correct record of that meeting.**

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See attached minutes.

## MINUTES

### GAWLER RIVER FLOODPLAIN MANAGEMENT AUTHORITY AUDIT COMMITTEE MEETING

1:00pm Monday 6 March 2023

214 Melbourne Street, North Adelaide

#### 1. Present

- Mr Peter Brass, Independent Member, Chair
- Cr Malcolm Herrmann, Adelaide Hills Council
- Mr Greg Pattinson, City of Playford
- Mr David Hitchcock, Executive Officer
- Ms Whitney Sandow, Dean Newberry Partners( External Auditors)

#### 2. Apologies

Nil

#### 3. Previous Minutes – 28 November 2022

**GAC 23/01**      **Previous Minutes – GRFMA Audit Committee 28 November 2022**  
**Moved:**      **Cr M Herrmann**  
**Seconded:**      **Mr G Pattinson**

*That the minutes of the previous GRFMA Audit Committee meeting held on Monday 28 November 2022 as per copies supplied to members be adopted as a true and correct record of that meeting.*

**CARRIED UNANIMOUSLY**

#### 4. Business Arising from the Minutes

**GAC 23/02**      **Revaluation of GRFMA Land**  
**Moved:**      **Mr G Pattinson**  
**Seconded:**      **Cr M Herrmann**

*That the GRFMA Audit Committee:*

1. *Notes revaluation of GRFMA land is to be completed prior to the end of the 2022/2023 financial year.*
2. *Determines use of current capital valuations as per the Valuer General determination as a suitable process or otherwise an independent valuation could be undertaken.*
3. *Requests the Executive Officer to advise committee members of the relevant action undertaken in respect to item 2.*

**CARRIED UNANIMOUSLY**

Members noted revaluation of the Bruce Eastick North Para Flood Mitigation Dam is scheduled for the 2023/2024 financial year.

## 5. General Business

### 5.1 External Audit Plan for the Year Ended 30 June 2023

Ms Whitney Sandow, Dean Newberry Partners (External Auditors) was in attendance to speak to the external audit plan.

**GAC 23/03            External Audit Plan for the Year Ended 30 June 2023**  
**Moved:            Mr G Pattinson**  
**Seconded:        Cr M Herrmann**

*That the GRFMA Audit Committee receives the external audit plan for the year ended 30 June 2023.*

**CARRIED UNANIMOUSLY**

### 5.2 GRFMA 2022/2023 Budget Review 2

**GAC 23/04            GRFMA 2022/2023 Budget Review 2**  
**Moved:            Cr M Herrmann**  
**Seconded:        Mr G Pattinson**

*That the Audit Committee:*

1. *Notes GRFMA 2022/2023 Budget Review 2.*
2. *Requests the Executive Officer provide the documents to the 20 April 2023 GRFMA meeting for adoption as its amended and current budget for the period ended 30 June 2023.*

**CARRIED UNANIMOUSLY**

### 5.3 Draft 2023/2024 GRFMA Annual Business Plan and Draft 2023/2024 Budget

**GAC 23/05            Draft 2023/2024 GRFMA Annual Business Plan & Draft 2023/2024 Budget**  
**Moved:            Cr M Herrmann**  
**Seconded:        Mr G Pattinson**

*That the GRFMA Audit Committee:*

1. *Notes the report.*
2. *Requests the Executive Officer to:*
  - a) *Facilitate adjustment to the draft 2023/2024 GRFMA Annual Business Plan and Draft 2023/2024 Budget documents to indicate requirement for revaluation of the Bruce Eastick North Para Flood Mitigation Dam in the 2023/2024 financial year.*
  - b) *Provide the amended Draft 2023/2024 GRFMA Annual Business Plan and Draft 2023/2024 Budget documents to the 16 March 2023 GRFMA special meeting for adoption.*
  - c) *Note that recent increase of the GRFMA Chairperson honorarium to value of \$10,500 and considerations for superannuation guarantee payments and recommends the GRFMA Board consider any adjustments required be incorporated in the final 2023/2024 GRFMA Budget as determined by the Board.*

**CARRIED UNANIMOUSLY**

## 5.4 Policy Review

**GAC 23/06      Policy Review**  
**Moved:        Mr G Pattinson**  
**Seconded:     Cr M Herrmann**

*That the GRFMA Audit Committee:*

1. *Receives the GRFMA Policy review documents as amended by Norman Waterhouse.*
2. *Requests the Executive Officer to:*
  - a) *Facilitate identified document amendments as detailed in report 5.4.*
  - b) *Undertakes amendment of the Procurement and Operations Policy to reflect principles reflective of City of Playford Procurement Policy and provides the amended draft, out of session, to Committee Members for consideration.*
  - c) *Subsequently provides the amended policies to the 20 April 2023 GRFMA meeting for consideration and adoption.*

**CARRIED UNANIMOUSLY**

## 6. Confidential Items

### 6.1 Consultancy Agreement, Executive Officer Employment Obligations

The Executive Officer, Mr David Hitchcock, declared a pecuniary interest in item 6.1 as it related to remuneration of the Executive Officer and left the meeting at 1:43pm.

**GAC 23/07      Consultancy Agreement, Executive Officer Employment Obligations**  
**Moved:        Cr M Herrmann**  
**Seconded:     Mr G Pattinson**

*That:*

1. *Pursuant to Section 90(2) of the Local Government Act 1999, an Order is made that the public be excluded from attendance at the meeting in order to consider in confidence agenda item 6.1 pursuant to Section 90(3)(a) of the Local Government Act 1999 on the basis of : containing information the disclosure of which would involve the unreasonable disclosure of information concerning the personal affairs of any person (living or dead).*

*This matter is confidential because the information herein provides commercial terms and conditions for the position of GRFMA Executive Officer.*

2. *On the basis of this information, the principle that meetings of the GRFMA Audit Committee should be conducted in a place open to the public has been outweighed in this instance: the Committee consider it necessary to consider this matter in confidence.*

**CARRIED UNANIMOUSLY**

1:43pm confidential session commenced.

**GAC 23/08      Consultancy Agreement, Executive Officer Employment Obligations**  
**Moved:        Cr M Herrmann**  
**Seconded:     Mr G Pattinson**

*That the GRFMA Audit Committee:*

1. *Receives the report.*
2. *Recommends that the GRFMA should pay the Super Guarantee contribution to the Executive Officer, and make a back payment of the Super Guarantee contribution from the point of the Executive Officers engagement.*
3. *That the Board should consider when engaging a new Executive Officer or extending the existing Executive Officer's contract, that it requires the Executive Officer to invoice the GRFMA from a company structure or trust.*

**CARRIED UNANIMOUSLY**

**GAC 23/09      Consultancy Agreement, Executive Officer employment obligations**  
**Moved:        Mr G Pattinson**  
**Seconded:     Cr M Herrmann**

*That:*

1. *Pursuant to Section 90(2) and Section 91(7) of the Local Government Act 1999, the GRFMA Audit Committee orders that the following aspects of item 6.1 Consultancy Agreement, Executive Officer employment obligations, be kept confidential in accordance with the Committees reasons to deal with this item in confidence pursuant to section 90(3) (d) (e) of the Local Government Act 1999:*
  - *Report for item 6.1.*
2. *This order shall operate until reviewed and determined as part of the annual review by the Authority in accordance with Section 91(9)(a) of the Local Government Act 1999.*

**CARRIED UNANIMOUSLY**

1:58pm confidential session concluded

1:58pm Executive Officer, Mr David Hitchcock, rejoined the meeting.

## **7. Other Business**

It was noted Mr. G Pattinson would be absent for the August 2023 meeting.

## **8. Next Meeting**

June 2023

<b>Date</b>	<b>Audit Committee meeting schedule</b>	<b>Action</b>
March 2023	Annual Budget and Business Plan Review; External Audit Plan and Schedule 2023	Completed
June 2023	Annual cost estimates and budget variations consideration.	
August 2023	Annual Financial Statements – Audit report; 2021/2022 – Auditor to attend.	

Date	Audit Committee meeting schedule	Action
November 2023	Operation of the Regional Subsidiary – Business Plan progress. Annual cost estimates and budget variations consideration.	
February 2024	Annual Budget and Business Plan Review; External Audit Plan and Schedule 2024	

## 9. Closure

The Chair thanked the members for their attendance and closed the meeting at 1.59 pm.

Chair \_\_\_\_\_ Date \_\_\_\_\_



<b>Agenda Item:</b>	<b>4.1</b>
<b>Committee:</b>	<b>Audit Committee</b>
<b>Meeting Date:</b>	<b>5 June 2023</b>
<b>Title:</b>	<b>Actions on Previous Resolutions</b>

<b>Number</b>	<b>Resolution</b>	<b>Action</b>
23/02	<p><i>That the GRFMA Audit Committee:</i></p> <ol style="list-style-type: none"> <li><i>Notes revaluation of GRFMA land is to be completed prior to the end of the 2022/2023 financial year.</i></li> <li><i>Determines use of current capital valuations as per the Valuer General determination as a suitable process or otherwise an independent valuation could be undertaken.</i></li> <li><i>Requests the Executive Officer to advise committee members of the relevant action undertaken in respect to item 2</i></li> </ol>	Revaluation completed. GRFMA land on 30 June 2022 Financial Statements is \$477,000. New valuation is \$460,000. Members advised of actions taken.
23/04	<p><i>That the Audit Committee:</i></p> <ol style="list-style-type: none"> <li><i>Notes GRFMA 2022/2023 Budget Review 2.</i></li> <li><i>Requests the Executive Officer provide the documents to the 20 April 2023 GRFMA meeting for adoption as its amended and current budget for the period ended 30 June 2023.</i></li> </ol>	Completed
23/05	<p><i>That the GRFMA Audit Committee:</i></p> <ol style="list-style-type: none"> <li><i>Notes the report.</i></li> <li><i>Requests the Executive Officer to:</i> <ol style="list-style-type: none"> <li><i>Facilitate adjustment to the draft 2023/2024 GRFMA Annual Business Plan and Draft 2023/2024 Budget documents to indicate requirement for revaluation of the Bruce Eastick North Para Flood Mitigation Dam in the 2023/2024 financial year.</i></li> <li><i>Provide the amended Draft 2023/2024 GRFMA Annual Business Plan and Draft 2023/2024 Budget documents to the 16 March 2023 GRFMA special meeting for adoption.</i></li> <li><i>Note that recent increase of the GRFMA Chairperson honorarium to value of \$10,500 and considerations for superannuation guarantee payments and recommends the GRFMA Board consider any adjustments required be incorporated in the final 2023/2024 GRFMA Budget as determined by the Board.</i></li> </ol> </li> </ol>	<p>Completed</p> <p>Completed</p> <p>GRFMA Board has amended the 2023/24 draft budget as recommended</p>

Number	Resolution	Action
23/06	<p><i>That the GRFMA Audit Committee:</i></p> <ol style="list-style-type: none"> <li>1. <i>Receives the GRFMA Policy review documents as amended by Norman Waterhouse.</i></li> <li>2. <i>Requests the Executive Officer to:</i> <ol style="list-style-type: none"> <li>a) <i>Facilitate identified document amendments as detailed in report 5.4.</i></li> <li>b) <i>Undertakes amendment of the Procurement and Operations Policy to reflect principles reflective of City of Playford Procurement Policy and provides the amended draft, out of session, to Committee Members for consideration.</i></li> <li>c) <i>Subsequently provides the amended policies to the 20 April 2023 GRFMA meeting for consideration and adoption.</i></li> </ol> </li> </ol>	<p>Completed</p> <p>Completed and GRFMA adopted the amended policies 20 April 2023</p>
23/08	Consultancy Agreement, Executive Officer Employment Obligations – Confidential	This matter was considered, in confidence, at the 16/4/2023 GRFMA meeting. Also refer agenda item 5.3.

<b>Agenda Item:</b>	<b>5.1</b>
<b>Committee:</b>	<b>GRFMA Audit Committee</b>
<b>Meeting Date:</b>	<b>5 June 2023</b>
<b>Title:</b>	<b>Statement of Achievements Against the Annual Business Plan</b>

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**Recommendation:**

**That the Audit Committee:**

- 1. Notes the report.**
  - 2. Requests the Executive Officer provide the Statement of Achievements against the Business Plan document to the 15 June 2023 GRFMA meeting for consideration.**
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The Statement of Achievements against the Business Plan provides a basis for evaluation of performance by the GRFMA.

The June 2023 report forms part of the GRFMA Annual Report 2022-2023.

See separately attached for the completed 2022-23 Statement of Achievements Against the Annual Business Plan.

Where relevant key priorities identified in the GRFMA Strategic Plan have been referenced.



# ACHIEVEMENTS AGAINST THE BUSINESS PLAN 2022-2023

## June 2023

### Gawler River Floodplain Management Authority

#### Constituent Councils:

*Adelaide Hills Council*

*Adelaide Plains Council*

*The Barossa Council*

*Town of Gawler*

*Light Regional Council*

*City of Playford*

# GRFMA

# 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 located 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 \$225 million.

## Purpose of the GRFMA

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 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 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



### Evaluation of Performance Against the Annual Business Plan

This Statement of Achievements against the Business Plan will form part of the Key Outcomes Summary to Councils following the meetings at which it is tabled. The June report will form part of the GRFMA Annual Report 2022-2023.

#### Part A: Funding

Performance Targets:	Timings:	To be measured By:	Actual Achievements
Grant Claims	At all times	Lodge claims monthly for the payment of Commonwealth and State Government Grants.	<input checked="" type="checkbox"/> <b>Claims lodged according to grant conditions</b>
Maintain positive Cash Flow	At all times	Positive bank account balances at all times.	<input checked="" type="checkbox"/> <b>Positive cash flow maintained</b>

#### Part B: Proposed Flood Mitigation Scheme Works

Gawler River Flood Mitigation Scheme	
One	What will the Mark Two Scheme Include? (Note these steps may occur concurrently and not necessarily in the following order)
Two	Reconfirm with the Constituent Councils that a 1 in 100-year level of protection is the protection standard that is to be pursued in the development of the Gawler River Flood Mitigation Scheme - Mark Two Strategy. N.B. The protection standard does not guarantee full protection for all flood events. <b><i>The Findings Report 2016 advised the 1 in 100 ARI event is the minimum desirable level of flood protection for new development as well as for much of the existing floodplain development. GRFMA Strategic Plan Priority action 1.2 - Review, with Constituent Councils and stakeholders, design standards for infrastructure works including costs and benefits. The Findings Report 2016 advised enlarging the existing Bruce Eastick North Para Flood Mitigation Dam on the North Para offers the greatest level of protection with least impacts and is rated as the most favoured structural mitigation option. This option deferred pending completion of the Gawler River Storm Water Management Plan 2023 and the current process of the Gawler River Flood Mitigation Business Case (DEW). Noting feasibility of raising the height of the Bruce Eastick Dam is still a strategic consideration. GRFMA Strategic Plan Priority action 1.4 – In conjunction with the Constituent Councils, develop and implement a schedule of flood mitigation infrastructure works for the Gawler River referencing the Gawler River Stormwater Management Plan.</i></b>

Gawler River Flood Mitigation Scheme	
Three	The Gawler River Floodplain Mapping Model should be maintained as the reference tool to demonstrate the level of flood protection and validity of design of land proposed for development as part of the approval process. To achieve this, the model should be upgraded to include recent works such as the Northern Expressway works, and the additional floodplain mapping completed as part of the Light River Templers Creek Salt Creek Mapping Study by the Adelaide Plains Council. <b>Completed.</b>
Four	To further develop the preliminary assessment of possible local area levees prepared in the 2008 Gawler River Floodplain Mapping Study at Gawler, Angle Vale and Two Wells and develop a levee strategy for Virginia to a robust design standard with a staging plan. Undertake a cost benefit study for each stage of the plan. <b>Will be a consideration of the Gawler River Stormwater Management Plan 2023.</b>
Five	Establish a protocol with the Floodplain Councils that where development of land in areas identified as 'at risk of flooding' is planned to proceed by the implementation of a local area levee that mapping of the proposed levees on the Gawler River Floodplain Mapping Study Model will be required. <b>GRFMA Strategic Plan Priority action 1.4 – In conjunction with the Constituent Councils, develop and implement a schedule of flood mitigation infrastructure works for the Gawler River referencing the Gawler River Stormwater Management Plan.</b>
Six	Maintain a working relationship with the Australian Rail Track Corporation to ensure that any changes to Railtrack infrastructure of culverts and rail heights are mapped on the Gawler River Floodplain Mapping Study Model to identify any changes to flooding impacts. <b>Ongoing - new replacement of the rail bridge completed April 2021.</b>
Seven	Develop a funding strategy for flood protection that is delivered by local area levees on the questions of who should own and maintain the levees and whether local area levees are regional works that the GRFMA should fund or are they local works that are the responsibility of the local Council. <b>Will be a consideration of the Gawler River Stormwater Management Plan 2023 and the Gawler River Flood Mitigation Business Case (DEW).</b>
Eight	Investigate opportunities for funding partners and grants to undertake the necessary assessments and designs. <b>Ongoing. GRFMA is currently working with Department of Environment and Water on the \$9 Mil Gawler River Flood Mitigation projects<sup>3</sup> and 4 and the Gawler River Flood Mitigation Business Case (DEW). GRFMA Strategic Plan Priority action 2.4 – Proactively pursue governance structures and/or management approaches that bring together the various government agencies involved in water management related to the Gawler River to ensure coordinated action is taken to reduce flood risk, while contributing to greater integration of water management.</b>
Nine	The Scheme will also seek to clarify, through the Local Government Association, the policy and legal framework around maintenance of rivers and creeks where those rivers and creeks are part of the regional flood management plan. Under current legislation a landowner is responsible for the condition of a creek or waterway on private land. <b>Pending finalisation of the review by Department Environment and Water. GRFMA submission provided.</b>



## Part B: Maintenance of the Scheme

Performance Targets:	Timings:	To be measured by:	Actual Achievements
Six monthly inspection	June and December	Completion of Inspection Report	<input checked="" type="checkbox"/> <b>Routine inspections complete.</b>

## Part C: 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	<input checked="" type="checkbox"/> <b>Key Outcomes Summary prepared following GRFMA meetings.</b>
Maintain effective Regional Subsidiary	December	The performance of the Executive Officer be reviewed annually. Charter Review	<input checked="" type="checkbox"/> <b>Review conducted in December 2022.</b>
	August	The appointment of Auditor, Bank Operators, levels of insurance, appropriate registrations, delegations, and policies be reviewed annually.	<input checked="" type="checkbox"/> <b>New External Auditor 2019-2024 appointed June 2019.</b> <input checked="" type="checkbox"/> <b>Appropriate levels of insurance reviewed in July 2022.</b>
Review of the Business Plan	By 31 <sup>st</sup> March	Review the Business Plan prior to preparing the Budget. Forward to the Councils	<input checked="" type="checkbox"/> <b>June 2022 - Business Plan 2022- 2023 adopted.</b> <input checked="" type="checkbox"/> <b>June 2023- Achievements against the Business Plan 2022 - 2023 presented.</b>
Annual Budget	By 31 <sup>st</sup> March, June, October, December	Adopt for consultation forward to Councils- Adopt Budget – copy to Councils in 5 days- Conduct Budget Reviews	<input checked="" type="checkbox"/> <b>2023 - 2024 Draft Budget forwarded in March 2023 to consistent councils for consultation.</b> <input checked="" type="checkbox"/> <b>Budget Reviews 1, 2 and 3 reviewed by GRFMA Audit Committee.</b>
Subscriptions	June December	Send half year subscriptions to Council.	<input checked="" type="checkbox"/> <b>All first half subscriptions paid.</b> <input checked="" type="checkbox"/> <b>All Second half subscriptions paid.</b>



Report to Constituent Councils	Following each Board meeting By 30 <sup>th</sup> September	The receipt of the following reports by Councils, Board Meeting Key Outcome Summary Annual Report including Annual Financial Statements	<input checked="" type="checkbox"/> <b>Key Outcomes Summary prepared for meetings.</b> <input checked="" type="checkbox"/> <b>Annual Report forwarded electronically to Councils.</b>
Governance	Ongoing	Policies and new management framework documents developed and reviewed	<input checked="" type="checkbox"/> <b>Independent review of GRFMA policies completed April 2023.</b> <input checked="" type="checkbox"/> <b>Management Framework documents now adopted GRFMA Strategic Plan Asset Management Plan and Long Term Financial Plans.</b> <input checked="" type="checkbox"/> <b>Charter Review 2 Funding Model adopted April 2023.</b>
Annual Operations		<p>Implementation of requirements of the BENPFM Dam Operation and Maintenance Manual.</p> <p>Periodical inspections of BENPFM dam and lands</p> <p>Removal of deposited flood debris at upstream wall of BENPFM Dam</p> <p>Continuation of the revegetation program around land associated with the BENPFM Dam.</p> <p>Weed control</p>	<input checked="" type="checkbox"/> <b>Ongoing. Programmed management costed and funded in 2023/2024 drfat Budget.</b>  <input checked="" type="checkbox"/> <b>Ongoing.</b>  <input checked="" type="checkbox"/> <b>As required.</b>  <b>Ongoing, within budgeted funds, in collaboration with Light Regional Council.</b>  <input checked="" type="checkbox"/> <b>Annually as required.</b> <input checked="" type="checkbox"/> <b>Annual land management lease in place.</b>

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<b>Agenda Item:</b>	<b>5.2</b>
<b>Committee:</b>	<b>Audit Committee</b>
<b>Meeting Date:</b>	<b>5 June 2023</b>
<b>Title:</b>	<b>Budget Review 3</b>

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**Recommendation:****That the Audit Committee:**

- 1. Notes GRFMA 2022/2023 Budget Review 3.**
  - 2. Requests the Executive Officer provide the documents to the 15 June 2023 GRFMA meeting for consideration as its amended and current budget for the period ended 30 June 2023.**
- 

*Regulation 9 of Local Government (Financial Management) Regulations 2011 states:*

*'A report showing a revised forecast of its operating and capital investment activities for the relevant financial year compared with the estimates for those activities set out in the budget presented in a manner consistent with the note in the Model Financial Statements entitled Uniform Presentation of Finances'.*

BR3 provides nil movement in income and a net movement (reduction) in expenses of \$8,600 detailed as below.

**Expenditure:**

- Advertising printing, stationery, post – reduction of \$2,000 to reflect actual expenses likely to be incurred.
- Insurance PL&PI – increase of \$900 to reflect actual costs of insurance cover.
- Honorarium – increase of \$2,000 to account for increase in representing GRFMA at Constituent Councils and DEW business case meetings.
- Other – increase of \$1,000 to reflect likely costs to EOFY.
- Maint Flood Mitigation Scheme – reduction of \$25,000 with further reallocation of portions of that amount to costed works (see next dots point below).
- BENPFM Dam repairs – allocation of \$3,000.
- Maintenance contractors – allocation of \$4,000.
- Property Maintenance – allocation of \$4,000.
- Valuations costs – allocation of \$3,500, revaluation GRFMA land for EOFY statements.

BR3 as Local Government Uniform Presentation of Finances provides a net adjustment to the 2023 GRFMA Budget as a decrease in borrowing from BR2 of (\$53,790) to (\$46,190).

## Budget Review 3 (BR3)

GAWLER RIVER FLOODPLAIN MANAGEMENT AUTHORITY  
CONSOLIDATED BUDGET 2022/2023 REVIEW 3

UNIFORM PRESENTATION OF FINANCES					
2021/2022 FULL YEAR ACTUALS		2022/2023 ADOPTED BUDGET	2022/2023 BUDGET REVIEW 1	2022/2023 BUDGET REVIEW 2	2022/2023 BUDGET REVIEW 3
\$		\$	\$	\$	\$
333,006	Operating Revenues	260,920	260,920	261,630	261,630
(583,824)	less Operating Expenses	(533,083)	(613,183)	(636,583)	(628,983)
(250,818)	<b>Operating Surplus / (Deficit) before Capital Amounts</b>	(272,163)	(352,263)	(374,953)	(367,353)
	<b>Less Net Outlays in Existing Assets</b>				
	Capital Expenditure on renewal and replacement of Existing Assets	-	-	-	-
591,879	less Depreciation, Amortisation and Impairment	(321,163)	(321,163)	(321,163)	(321,163)
(322,298)	less Proceeds from Sale of Replaced Assets	-	-	-	-
-		(321,163)	(321,163)	(321,163)	(321,163)
269,581					
	<b>Less Net Outlays on New and Upgraded Assets</b>				
-	Capital Expenditure on New and Upgraded Assets	-	-	-	-
-	less Amounts received specifically for New and Upgraded Assets	-	-	-	-
-	less Proceeds from Sale of Surplus Assets	-	-	-	-
-		-	-	-	-
(520,399)	<b>Net Lending / (Borrowing) for Financial Year</b>	49,000	(31,100)	(53,790)	(46,190)

GAWLER RIVER FLOODPLAIN MANAGEMENT AUTHORITY  
CONSOLIDATED BUDGET 2022/2023 REVIEW 3

CASH FLOW STATEMENT					
2021/2022 FULL YEAR ACTUALS		2022/2023 ADOPTED BUDGET	2022/2023 BUDGET REVIEW 1	2022/2023 BUDGET REVIEW 2	2022/2023 BUDGET REVIEW 3
\$		\$	\$	\$	\$
Inflows		Inflows	Inflows	Inflows	Inflows
(Outflows)		(Outflows)	(Outflows)	(Outflows)	(Outflows)
	<b>CASHFLOWS FROM OPERATING ACTIVITIES</b>				
	<b>RECEIPTS</b>				
282,547	Operating Receipts	260,320	260,320	358,984	358,984
1,073	Investment Receipts	600	600	1,310	1,310
	<b>PAYMENTS</b>				
(237,090)	Operating payments to suppliers & employees	(190,920)	(271,020)	(355,422)	(347,822)
-	Finance Payments	(21,000)	(21,000)	(21,000)	(21,000)
46,529	<b>Net Cash provided by (or used in) Operating Activities</b>	49,000	(31,100)	(16,128)	(8,528)
	<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
	<b>RECEIPTS</b>				
-	Grants specifically for new or upgraded assets	-	-	-	-
0	Sale of Assets	0	0	0	0
	<b>PAYMENTS</b>				
(591,879)	Capital Expenditure on renewal/replacement of assets	-	-	-	-
-	Capital Expenditure on new/upgraded assets	-	-	-	-
(591,879)	<b>Net Cash provided by (or used in) Investing Activities</b>	-	-	-	-
	<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
	<b>RECEIPTS</b>				
502,136	Proceeds from Borrowings	-	-	-	-
	<b>PAYMENTS</b>				
-	Repayment of Borrowings	(49,000)	(49,000)	(49,000)	(49,000)
502,136	<b>NET CASH USED IN FINANCING ACTIVITIES</b>	(49,000)	(49,000)	(49,000)	(49,000)
(43,214)	<b>NET INCREASE (DECREASE) IN CASH HELD</b>	-	(80,100)	(65,128)	(57,528)
169,344	<b>CASH AT BEGINNING OF YEAR</b>	163,278	126,130	126,130	126,130
126,130	<b>CASH AT END OF YEAR</b>	163,278	46,030	61,002	68,602

## Cash Management

The table below provides a summary of internal borrowing currently being utilised to offset Cash Advance Debenture interest costs.

GRFMA CAD and internal lending reconciliation									
Date	Internal Lending	Withdraw	Internal lending	Capital Repayment	Interest payment	Balance	Comment		
30/04/2022						554,562	Total payment to SGP Civil(ext GST)		
30/03/2022	52,426					502,136	CAD outstanding 30/6/22		
25/10/2022	79,514					422,622	24Hr Cash deposit paid into CAD(offset)		
1/11/2022	100,000					322,622	Cash at Bank paid into CAD(offset)		
31/01/2023					4524	327,146	Interest charged against CAD= new drawdown		
2/03/2023	40,000					287,146	Cash at Bank paid into CAD(offset)		
11/04/2023					4064	291,210	Interest charged against CAD= new drawdown		
1/05/2023			134,200			425,410	Drawdown		
15/05/2023			15000			440,410	Drawdown		
	271,940		149,200						
						0			

## Budget Review 2 (BR2) for information

BR2 contained movement in:

Income:

- Interest LGFA, adjusted to \$1,310 to reflect the bonus payment received.

Expenditure:

- Legal Fees, adjusted to \$4,600 to reflect additional legal services required by GRFMA.
- Honorarium Chairperson, adjusted to \$9,400 to reflect increase in honorarium payments as determined by GRFMA.
- Other, adjusted to \$8,000 include bringing to account 2021/2022 administration payments previously unclaimed.

## Budget Review 1 (BR1), for information

BR1 contained movement in expenditure due to a small increase in insurance premiums and inclusion of commitment for up to \$80,000 cash contribution toward Project 4 Department for Environment and Water.

The financing of the \$80,000 is provided by cash reserves and will subsequently result in a reduction of cash at 30 June.

**GB21/99 Gawler River Flood Mitigation, Department for Environment and Water (DEW)**  
*That the GRFMA advises the State Government that the:*

- GRFMA supports an in principle cash contribution to Project 3 'Flood Warning' on a proportional basis with other State Government agency beneficiaries (including design costs).*
- Final cash contribution amount is to be based on an actual scope of works being provided (with cost estimate) to enable a fair and equitable funding split between all government agencies and GRFMA Councils.*
- GRFMA supports in principle a cash contribution to Project 4 'Lower Gawler River No regrets' the extent of which will be informed by the actual scope and estimated cost of works.*

4. *GRFMA allocates up to \$100,000 from current GRFMA reserve funds as its contribution to the design development of Projects 3 and 4.*
5. *Actual cost share in relation to Project 4 between GRFMA Councils be on the basis of a contemporary funding model currently in development and under consideration.*
6. *GRFMA will consult with Constituent Councils by the end of January 2022, on their position of an in principle support for a cash contribution for Projects 3 and 4.*

**CARRIED UNANIMOUSLY**

The balance of up to \$20,000 from cash reserves, as per item 4, GB21/99, has not yet been included in budget review 3 estimates as it is not likely to be required in 2022/2023.

**STATEMENT OF COMPREHENSIVE INCOME**

<b>2021/2022 FULL YEAR ACTUALS \$</b>		<b>2022/2023 ADOPTED BUDGET \$</b>	<b>2022/2023 BUDGET REVIEW 1 \$</b>	<b>2022/2023 BUDGET REVIEW 2 \$</b>	<b>2022/2023 BUDGET REVIEW 3 \$</b>
	<b>INCOME</b>				
261,256	Subscriptions	260,320	260,320	260,320	260,320
70,518	Grants Subsidies and Contributions	-	-	-	-
1,132	Investment Income	600	600	1,310	1,310
100	Other	-	-	-	-
<hr/>		<hr/>	<hr/>	<hr/>	<hr/>
333,006	TOTAL REVENUES	260,920	260,920	261,630	261,630
	<b>EXPENSES</b>				
258,251	Materials, Contracts and Other Expenses	190,920	271,020	294,420	286,820
3,275	Finance Costs	21,000	21,000	21,000	21,000
322,298	Depreciation, amortisation & impairment	321,163	321,163	321,163	321,163
<hr/>		<hr/>	<hr/>	<hr/>	<hr/>
583,824	Total Expenses	533,083	613,183	636,583	628,983
	<b>OPERATING SURPLUS/(DEFICIT) BEFORE CAPITAL AMOUNTS</b>				
(250,818)		(272,163)	(352,263)	(374,953)	(367,353)
-	Net gain (loss) on disposal or revaluation of assets	-	-	-	-
-	Amounts specifically for new or upgraded assets	-	-	-	-
-	Physical resources received free of charge	-	-	-	-
<hr/>		<hr/>	<hr/>	<hr/>	<hr/>
<b>(250,818)</b>	<b>TOTAL COMPREHENSIVE INCOME</b>	<b>(272,163)</b>	<b>(352,263)</b>	<b>(374,953)</b>	<b>(367,353)</b>
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**GAWLER RIVER FLOODPLAIN MANAGEMENT AUTHORITY  
CONSOLIDATED BUDGET 2022/2023 REVIEW 3**

**CASH FLOW STATEMENT**

<b>2021/2022 FULL YEAR ACTUALS</b>		<b>2022/2023 ADOPTED BUDGET</b>	<b>2022/2023 BUDGET REVIEW 1</b>	<b>2022/2023 BUDGET REVIEW 2</b>	<b>2022/2023 BUDGET REVIEW 3</b>
<b>\$</b>		<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Inflows		Inflows	Inflows	Inflows	Inflows
(Outflows)		(Outflows)	(Outflows)	(Outflows)	(Outflows)
	<b>CASHFLOWS FROM OPERATING ACTIVITIES</b>				
	<b>RECEIPTS</b>				
282,547	Operating Receipts	260,320	260,320	358,984	358,984
1,073	Investment Receipts	600	600	1,310	1,310
	<b>PAYMENTS</b>				
(237,090)	Operating payments to suppliers & employees	(190,920)	(271,020)	(355,422)	(347,822)
-	Finance Payments	(21,000)	(21,000)	(21,000)	(21,000)
46,529	<b>Net Cash provided by (or used in) Operating Activities</b>	49,000	(31,100)	(16,128)	(8,528)
	<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
	<b>RECEIPTS</b>				
-	Grants specifically for new or upgraded assets	-	-	-	-
0	Sale of Assets	0	0	0	0
	<b>PAYMENTS</b>				
(591,879)	Capital Expenditure on renewal/replacement of assets	-	-	-	-
-	Capital Expenditure on new/upgraded assets	-	-	-	-
(591,879)	<b>Net Cash provided by (or used in) Investing Activities</b>	-	-	-	-
	<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
	<b>RECEIPTS</b>				
502,136	Proceeds from Borrowings	-	-	-	-
	<b>PAYMENTS</b>				
-	Repayment of Borrowings	(49,000)	(49,000)	(49,000)	(49,000)
502,136	<b>NET CASH USED IN FINANCING ACTIVITIES</b>	(49,000)	(49,000)	(49,000)	(49,000)
(43,214)	<b>NET INCREASE (DECREASE) IN CASH HELD</b>	-	(80,100)	(65,128)	(57,528)
169,344	<b>CASH AT BEGINNING OF YEAR</b>	163,278	126,130	126,130	126,130
126,130	<b>CASH AT END OF YEAR</b>	163,278	46,030	61,002	68,602

22/05/2023

**GAWLER RIVER FLOODPLAIN MANAGEMENT AUTHORITY  
CONSOLIDATED BUDGET 2022/2023 REVIEW 3**

**BALANCE SHEET**

<b>2021/2022 FULL YEAR ACTUALS</b>		<b>2022/2023 ADOPTED BUDGET</b>	<b>2022/2023 BUDGET REVIEW 1</b>	<b>2022/2023 BUDGET REVIEW 2</b>	<b>2022/2023 BUDGET REVIEW 3</b>
	<b>ASSETS</b>				
	<b>CURRENT ASSETS</b>				
\$		\$	\$	\$	\$
126,130	Cash and cash equivalents	163,278	46,030	61,002	68,602
98,664	Trade & other receivables	-	98,664	-	-
-	Inventories	-	-	-	-
<u>224,795</u>	<b>TOTAL CURRENT ASSETS</b>	<u>163,278</u>	<u>144,695</u>	<u>61,002</u>	<u>68,602</u>
	<b>NON-CURRENT ASSETS</b>				
-	Financial Assets	-	-	-	-
21,959,256	Infrastructure, Property, Plant & Equipment	21,647,349	21,638,093	21,638,093	21,638,093
<u>21,959,256</u>	<b>TOTAL NON-CURRENT ASSETS</b>	<u>21,647,349</u>	<u>21,638,093</u>	<u>21,638,093</u>	<u>21,638,093</u>
<u>22,184,051</u>	<b>TOTAL ASSETS</b>	<u>21,810,627</u>	<u>21,782,788</u>	<u>21,699,095</u>	<u>21,706,695</u>
	<b>LIABILITIES</b>				
	<b>CURRENT LIABILITIES</b>				
61,003	Trade & Other Payables	-	61,003	-	-
502,136	Borrowings	-	453,136	453,136	453,136
-	Short-term Provisions	-	-	-	-
<u>563,139</u>	<b>TOTAL CURRENT LIABILITIES</b>	<u>-</u>	<u>514,139</u>	<u>453,136</u>	<u>453,136</u>
	<b>NON-CURRENT LIABILITIES</b>				
-	Long-term Borrowings	491,500	-	-	-
-	Long-term Provisions	-	-	-	-
<u>-</u>	<b>TOTAL NON-CURRENT LIABILITIES</b>	<u>491,500</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>563,139</u>	<b>TOTAL LIABILITIES</b>	<u>491,500</u>	<u>514,139</u>	<u>453,136</u>	<u>453,136</u>
<u>21,620,912</u>	<b>NET ASSETS</b>	<u>21,319,127</u>	<u>21,268,649</u>	<u>21,245,959</u>	<u>21,253,559</u>
	<b>EQUITY</b>				
12,938,939	Accumulated Surplus	12,637,154	12,586,676	12,563,986	12,571,586
8,681,973	Asset Revaluation	8,681,973	8,681,973	8,681,973	8,681,973
-	Other Reserves	-	-	-	-
<u>21,620,912</u>	<b>TOTAL EQUITY</b>	<u>21,319,127</u>	<u>21,268,649</u>	<u>21,245,959</u>	<u>21,253,559</u>

22/05/2023



**GAWLER RIVER FLOODPLAIN MANAGEMENT AUTHORITY  
CONSOLIDATED BUDGET 2022/2023 REVIEW 3**

**STATEMENT OF CHANGES IN EQUITY**

<b>2021/2022 FULL YEAR ACTUALS \$</b>		<b>2022/2023 ADOPTED BUDGET \$</b>	<b>2022/2023 BUDGET REVIEW 1 \$</b>	<b>2022/2023 BUDGET REVIEW 2 \$</b>	<b>2022/2023 BUDGET REVIEW 3 \$</b>
	<b>ACCUMULATED SURPLUS</b>				
13,189,757	Balance at end of previous reporting period	12,909,317	12,938,939	12,938,939	12,938,939
-250,818	Net Result for Year	-272,163	-352,263	-374,953	-367,353
0	Transfer From Reserves	0	0	0	0
0	Transfer To Reserves	0	0	0	0
<b>12,938,939</b>	<b>BALANCE AT END OF PERIOD</b>	<b>12,637,154</b>	<b>12,586,676</b>	<b>12,563,986</b>	<b>12,571,586</b>
	<b>ASSET REVALUATION RESERVE</b>				
8,681,973	Balance at end of previous reporting period	8,681,973	8,681,973	8,681,973	8,681,973
0.00	Gain on revaluation of infrastructure, property, plant & equipment	0.00	0.00	0.00	0.00
0.00	Transfer to Accumulated Surplus on sale of infrastructure, property, plant & equipment	0.00	0.00	0.00	0.00
<b>8,681,973</b>	<b>BALANCE AT END OF PERIOD</b>	<b>8,681,973</b>	<b>8,681,973</b>	<b>8,681,973</b>	<b>8,681,973</b>
<b>21,620,912</b>	<b>TOTAL EQUITY AT END OF REPORTING PERIOD</b>	<b>21,319,127</b>	<b>21,268,649</b>	<b>21,245,959</b>	<b>21,253,559</b>

22/05/2023

**GAWLER RIVER FLOODPLAIN MANAGEMENT AUTHORITY  
CONSOLIDATED BUDGET 2022/2023 REVIEW 3**

**UNIFORM PRESENTATION OF FINANCES**

<b>2021/2022 FULL YEAR ACTUALS</b>		<b>2022/2023 ADOPTED BUDGET</b>	<b>2022/2023 BUDGET REVIEW 1</b>	<b>2022/2023 BUDGET REVIEW 2</b>	<b>2022/2023 BUDGET REVIEW 3</b>
<b>\$</b>		<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
333,006	Operating Revenues	260,920	260,920	261,630	261,630
(583,824)	less Operating Expenses	(533,083)	(613,183)	(636,583)	(628,983)
(250,818)	<b>Operating Surplus / (Deficit) before Capital Amounts</b>	(272,163)	(352,263)	(374,953)	(367,353)
	<b>Less Net Outlays in Existing Assets</b>				
591,879	Capital Expenditure on renewal and replacement of Existing Assets	-	-	-	-
(322,298)	less Depreciation, Amortisation and Impairment	(321,163)	(321,163)	(321,163)	(321,163)
-	less Proceeds from Sale of Replaced Assets	-	-	-	-
269,581		(321,163)	(321,163)	(321,163)	(321,163)
	<b>Less Net Outlays on New and Upgraded Assets</b>				
-	Capital Expenditure on New and Upgraded Assets	-	-	-	-
-	less Amounts received specifically for New and Upgraded Assets	-	-	-	-
-		-	-	-	-
-	less Proceeds from Sale of Surplus Assets	-	-	-	-
(520,399)	<b>Net Lending / (Borrowing) for Financial Year</b>	49,000	(31,100)	(53,790)	(46,190)

22/05/2023

**Profit & Loss [Budget Analysis]**

July 2022 To June 2023

ABN: 12 925 534 861

	Selected Period	Budgeted	\$ Difference
Income			
Admin of GRFMA			
Member Subscriptions	\$165,120	\$165,120	\$0
Interest LGFA	\$1,317	\$1,310	\$7
Other	\$100	\$0	\$100
Total Admin of GRFMA	\$166,537	\$166,430	\$107
Maint Flood Mit Scheme			
Council Subscriptions	\$95,201	\$95,200	\$1
Total Maint Flood Mit Scheme	\$95,201	\$95,200	\$1
Total Income	\$261,738	\$261,630	\$108
Gross Profit	\$261,738	\$261,630	\$108
Expenses			
Admin of GRFMA			
Executive Officer Contract	\$49,409	\$56,400	-\$6,991
Adv, printing, stationery post	\$0	\$250	-\$250
Travelling Expenses	\$3,841	\$4,000	-\$159
Insurance PL & PI	\$7,886	\$7,900	-\$14
Audit Committee	\$1,950	\$2,650	-\$700
Audit Fees	\$5,346	\$5,600	-\$254
Bank Fees	\$46	\$120	-\$75
Legal Fees	\$4,569	\$4,600	-\$31
Honorarium - Chairperson	\$9,050	\$11,400	-\$2,350
Super Guarantee	\$32,816	\$35,500	-\$2,684
Other	\$8,792	\$15,700	-\$6,908
Total Admin of GRFMA	\$123,705	\$144,120	-\$20,415
Gawler River Scheme Mark 2			
Consultancies	\$128,090	\$128,000	\$90
Total Gawler River Scheme Mark 2	\$128,090	\$128,000	\$90
Maint Flood Mitigation Scheme			
BENPFM Dam repairs	\$1,600	\$3,000	-\$1,400
Maintenance Contractors	\$0	\$4,000	-\$4,000
Property Maintenance	\$1,080	\$4,000	-\$2,920
Rates & Levies	\$124	\$200	-\$76
Valuations	\$0	\$3,500	-\$3,500
Total Maint Flood Mitigation Scheme	\$2,804	\$14,700	-\$11,896
Depreciation			
Depreciation	\$0	\$321,163	-\$321,163
Total Expenses	\$254,599	\$607,983	-\$353,384
Operating Profit	\$7,140	-\$346,353	\$353,493
Total Other Income	\$0	\$0	\$0
Other Expenses			
Interest Expense	\$13,301	\$70,000	-\$56,699
Total Other Expenses	\$13,301	\$70,000	-\$56,699
Net Profit/(Loss)	-\$6,161	-\$416,353	\$410,192

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<b>Agenda Item:</b>	<b>5.3</b>
<b>Committee:</b>	<b>GRFMA Audit Committee</b>
<b>Meeting Date:</b>	<b>5 June 2023</b>
<b>Title:</b>	<b>Superannuation Guarantee Payments</b>

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**Recommendation:****That the Audit Committee:**

- 1. Receives the report.**
  - 2. Recommends to the 15 June 2023 GRFMA meeting that unpaid super guarantee payments and interest be paid as immediately as is feasible.**
- 

Following GRFMA direction on super guarantee payments (refer 6/3/2023 GRFMA meeting), and conversations with the ATO, a forensic approach was undertaken to evaluate total late super guarantee payments and penalties required.

The ATO apply interest on all unpaid amounts from the start of the quarter they are due until paid. See [Missed and late super guarantee payments | Australian Taxation Office \(ato.gov.au\)](https://www.ato.gov.au/ATO/your-tax-information/superannuation/superannuation-penalties).

Super guarantee payments not previously paid from 01/01/2017 up to 30/3/2023 = \$32,851.18. This amount has been independently verified by City of Playford HR Staff.

As at 15/5/2023 the total interest due (commencing 2017) was \$10,543.20 plus the ATO admin fee of \$500. Total GRFMA late super guarantee payment liability = \$43,894.38.

The ATO has a formal spreadsheet process that automatically calculates the interest required to be paid from the date of liability. As interest penalties accrue until payment of super guarantee entitlements are made it is important payments are effected as soon as possible

The current approved GRFMA 2022/23 Budget for super guarantee is \$35,000 with a further budget allocation in 2023/2024 of \$6,500 to pay super for the remaining portion of the current EO contract up to 31 December 2023.

The GRFMA has recently established a Panel to review the level and extent of executive services required, including implications of the super guarantee payment requirements for contract. The Executive Officer has advised the GRFMA Chairperson, that subject to considerations of the Panel process, of intent to operate as a corporate entity from 01/07/2023. This would facilitate savings of \$6,500 in the 2023/2024 budget.

Following discussion with the GRFMA Chairperson, the GRFMA Audit Committee Chairperson, and an out of session email to audit committee members, the amount of \$32,816.24 was remitted to the ATO. This represents unpaid super from 01/01/2017 to 30 June 2021 of \$22,936.81 plus interest \$9,519.43 plus ATO administration fees of \$360.00.

As at 15/5/2023 the indicative unpaid amount was \$11,262.41 (being unpaid super payments \$10,038.38, interest \$1,084.03 administration fee \$140.00). The total amount due will increase, due to application of accumulating interest, until fully paid.

Future payment options:

- A. Calculate and remit the total outstanding super payments and interest from 16 June 2023 and adjust the 2022/2023 budget accordingly (indicative \$12,000).
- B. Calculate and remit the total outstanding super payments and interest from 16 June 2023 with cost to be recovered from savings in the 2023/2024 Budget (indicative \$12,000 - \$6,500).
- C. Calculate and remit the total outstanding super payments and interest from 01/07/2023 2023 with cost to be recovered from savings in the 2023/2024 budget. (Indicative \$12,000 - \$6,500).
- D. Amend the draft 2023/2024 GRFMA Budget to include provision for payment of total outstanding super payments and interest (indicative increase of \$5,500). Payment in July 2023.