



The Barossa Council

ANNUAL REPORT 2021-22

Gawler River Floodplain Management Authority

Constituent Councils:

Adelaide Hills Council

Adelaide Plains Council

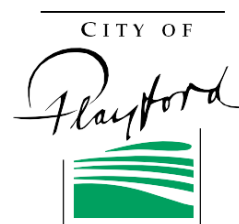
The Barossa Council

Town of Gawler

Light Regional Council

City of Playford

Gawler



Contents

	Page
1. Chair Report	3
2. Gawler River Floodplain Management Authority (GRFMA)	4
3. Governance	5
4. Evaluation of Performance Against the Business Plan	11
5. Financial Statements 2020-21	16

Acting Chairperson Foreword

The Gawler River Floodplain Management Authority (GRFMA) has heavily advanced a suite of projects and programs throughout the reporting period and, as Acting Chairperson, it is my pleasure to acknowledge the outputs and achievements of the Board through this year's foreword.

Recent flooding events on our nation's eastern seaboard serve to reinforce the importance of investing time, money and resources into flood preparedness and flood mitigation. While the Gawler River has not experienced a flood event since October 2016, we are only too aware that our next flood event may be just a winter away and planning for the inevitable rains that will fall within the catchment has been high on the Board's agenda yet again in 2021/2022.

The GRFMA subsidiary has yet again provided the vehicle for collaborative engagement amongst the six constituent councils over the reporting period and enabled productive engagement with state and federal government agencies and other key stakeholders on a raft of platforms.

Of the significant achievements, I glean upon and report the following:

- Adoption of the inaugural GRFMA Strategic Plan for 2021-2026
- Progression of the Stormwater Management Plan
- Major maintenance of the Bruce Eastick North Para Flood Mitigation Dam
- Advancement of GRFMA Charter Review II (cost contributions model)
- Engagement with State Government on the Gawler River Flood Mitigation Business Case

Suffice to say, it has been a busy yet rewarding period for the Board.

As Acting Chairperson, I take this opportunity to acknowledge the work of our Chairperson, Ian Baldwin (who at the time of preparing the Annual Report was on some well-deserved leave) and our Executive Officer, David Hitchcock. Both Ian and David have served the subsidiary extremely well yet again and I thank them for their contributions to the activities of the Board.

I also wish to acknowledge the valuable contributions of all Board Members and Committee Members throughout the period, including those who have recently retired from the Board in Sam Dilena and Gary Mavrinac; all our members' contributions have again been highly valued and greatly appreciated.

I commend the 2021/2022 Annual Report to you.

Mr James Miller, Acting Chair, Gawler River Floodplain Management Authority

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 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 of

- 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 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
Chairperson & Independent Member	Mr Ian Baldwin	
Adelaide Hills Council	Cr Malcolm Herrmann Mr Ashley Curtis	Cr Pauline Gill
Adelaide Plains Council	Cr Terry-Anne Keen Mr James Miller	Cr John Lush Ms Sheree Schenk
The Barossa Council	Mayor Bim Lange Mr Gary Mavrinac (resigned 30/6/22)	Cr Russell Johnstone
Town of Gawler	Cr Paul Koch Mr Sam Dilena (resigned 16/6/22)	Cr Nathan Shanks Vacant
Light Regional Council	Cr William Close Mr Brian Carr	Mr Andrew Philpott
City of Playford	Cr Agapios (Peter) Rentoulis Mr Greg Pattinson	Cr Clinton Marsh

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 with six Board meetings and two Special Board Meetings held during the year as follows:

Ordinary Board Meetings:

- Thursday 19 August 2021 – Town of Gawler
- Thursday 21 October 2021 – Adelaide Plains Council
- Thursday 9 December 2021 – City of Playford
- Thursday 17 February 2022 – Light Regional Council
- Thursday 14 April 2022 – Adelaide Hills Council
- Thursday 16 June 2022 – The Barossa Council

One Special Board Meeting:

- Monday 27 September 2021 – City of Playford

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 Scheme.

The Members of the Panel are:

- Mr Ian Baldwin, Independent Chair
- Ms Ingrid Franssen, Manager Flood Management, DEWNR
- Vacant, Principal Engineer Dams, SA Water
- Council representative – Vacant following resignation of Matt Elding, The Barossa Council
- Mr Braden Austin, Playford Council
- Mr David Hitchcock, Executive Officer

Three meetings of the Panel were held during the year

- Monday 5 July 2021
- Wednesday 11 August 2021
- Wednesday 1 September 2021

Email out of session consideration was also undertaken to consider proposed repairs to the Lower Level Outlet Pipe and Baffle Block replacement at the Bruce Eastick North Para Flood Mitigation Dam.

Audit Committee

An Audit Committee has been appointed to review:

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

The Committee held four (4) meetings during the year:

- Thursday 12 August 2021
- Tuesday 23 November 2021
- Monday 7 February 2022
- Wednesday 1 June 2022

The members of the Committee are:

- Mr Peter Brass, Independent Member
- Mr Greg Pattinson, City of Playford
- Cr Malcolm Herrmann, Adelaide Hills Council

Membership of the GRFMA Audit Committee is for two years (1 July 2020 until 30 June 2022).

Executive Officer

Mr David Hitchcock has been appointed Executive Officer on a contract basis (part time) to 31 December 2023.

External Auditor

Dean Newbery and Partners have been appointed as the external auditor for 2020-2024.

GRFMA Policies

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

- Procurement and Operations Policy
- Grant Policy
- Internal Review of Decisions Policy
- Public Consultation Policy
- Access to Meetings and Documents Policy
- Dam Valuation Policy
- Treasury Management Policy

The purpose of the 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 to be considered under Section 90 of the Local Government Act 1999.

No Freedom of Information requests were received during the year.

Forum	Total Resolutions for the year	Resolutions to exclude the Public – S90(3)	Purpose	Order for docs to remain confidential - S91(7)	%
Board	89	7		7	8
Technical Assessment Panel	17	3		0	100
Audit Committee	10	0		0	0

Key Strategic Initiatives 2022

Progressing the Gawler River Stormwater Management Plan

In 2021 the GRFMA (including its Constituent Councils), in partnership with the Stormwater Management Authority of South Australia, the Green Adelaide Board and the Northern and Yorke Landscape Boards and the Department for Environment and Water initiated a project to develop a stormwater management plan (SMP) for the Gawler River.

Stormwater management plans are strategic plans which should provide for the management of stormwater in an integrated and holistic way. They:

- Identify issues, risks and opportunities relating to stormwater management in a catchment.
- Outline the functions and responsibilities of all stakeholders involved in stormwater management, including Local Government authorities and State Government agencies.
- Set objectives for the protection and enhancement of the economic, environmental, social and cultural values in a catchment (as they relate to stormwater quality, water security and flood hazard).

- Identify and prioritise investments and initiatives that contribute to achievement of these objectives and address stormwater issues in a considered and coordinated manner.
- Outline a plan for implementation of the prioritised investments and initiatives.

Development of the plan has progressed throughout 2021-2022 with anticipated completion by the end of September 2022.

Strategic Plan

As a requirement of the Charter Review the GRFMA has now established the inaugural Strategic Plan 2021-2026. The plan consists of a 5-year Strategic Plan (2026) and identifies relevant longer term strategic issues to 2036.

The plan has established 3 key themes.

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.

Bruce Eastick North Para Flood Mitigation Dam (BENPFM) Maintenance

The BENPFM dam was designed as a dry detention basin to provide attenuation during flooding events. The dam attenuates high rainfall flows from the North Para by temporarily storing floodwater and then managing flow volume (downstream) through the dam.

A significant body of maintenance work was undertaken on the dam in early 2022.

This included draining and desludging the stilling basin, new internal coating of the Lower-level outlet pipe, which manages water through the dam, and replacement of four baffle blocks that had been previously dislodged from the basin floor.

Works undertaken ensures the dam is maintained in good condition and continues to operate at required services standards.

Evaluation of Performance Against the Business Plan

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"/> Claims lodged according to grant conditions
Maintain positive Cash Flow	At all times	Positive bank account balances at all times.	<input checked="" type="checkbox"/> Positive cash flow maintained

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. <i>The Findings Report 2016 advised the 1 in 100 ARI event is considered to be 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. 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>

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. **Completed.**
- 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. **Will be a consideration of the Gawler River Stormwater Management Plan 2022.**
- 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. 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.
- 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. **Ongoing – new replacement of the rail bridge completed April 2021.**
- 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. **Will be a consideration of the Gawler River Stormwater Management Plan 2022.**
- Eight Investigate opportunities for funding partners and grants to undertake the necessary assessments and designs. **Ongoing. GRFMA currently working with Department of Environment and Water on the \$9 Mil Gawler River Flood Mitigation projects. 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.**
- 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. **Pending finalisation of the review by Department Environment and Water. GRFMA submission provided.**

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"/> Routine inspections completed

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"/> Key Outcomes Summary prepared following GRFMA meetings.
Maintain effective Regional Subsidiary	December	The performance of the Executive Officer be reviewed annually Charter Review	<input checked="" type="checkbox"/> Review conducted in December 2021. <input checked="" type="checkbox"/> GRFMA Charter Review(2nd stage) commenced April 2020 - Materially completed pending finalisation of cost share funding model.
	August	The appointment of Auditor, Bank Operators, levels of insurance, appropriate registrations, delegations and policies be reviewed annually.	<input checked="" type="checkbox"/> New External Auditor appointed 2020 to 2024. <input checked="" type="checkbox"/> Appropriate levels of insurance reviewed in July 2021.
Review of the Business Plan	By 31 st March	Review the Business Plan prior to preparing the Budget Forward to the Councils	<input checked="" type="checkbox"/> June 2021 - Business Plan 2021- 2022 adopted. <input checked="" type="checkbox"/> June 2021 - Achievements against the Business Plan 2021 - 2022 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	<input checked="" type="checkbox"/> 2022 - 2023 Draft Budget forwarded in March 2022 to consistent councils for consultation. <input checked="" type="checkbox"/> Budget Reviews 1, 2 and 3 reviewed by GRFMA Audit Committee.
Subscriptions	June December	Send half year subscriptions to Council	<input checked="" type="checkbox"/> All first half subscriptions paid. <input checked="" type="checkbox"/> 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	<input checked="" type="checkbox"/> Key Outcomes Summary prepared following meetings. <input checked="" type="checkbox"/> Annual Report forwarded electronically to Councils.
Governance	Ongoing	Policies and new management framework documents developed and reviewed	<input checked="" type="checkbox"/> Independent review of all GRFMA policies initiated December 2021. <input checked="" type="checkbox"/> GRFMA Strategic Plan facilitated and considered at the June 2022 GRFMA Meeting. <input checked="" type="checkbox"/> Draft Asset Management Plan and Long Term Financial Plans facilitated for adoption June 2022. <input type="checkbox"/> Charter Review 2 Funding Model not finalised.

Performance Targets:	Timings:	To be measured By:	Actual Achievements
Annual Operations		<p>Advocacy for construction of Northern Floodway project</p> <p>Dewatering and repair of the low-level inlet pipe and stilling basin</p> <p>Implementation of the Gawler River Stormwater Management Plan</p> <p>Scheduled inspection</p> <p>Environmental management of land associated with the Dams location.</p> <p>GRUMP decision support tool to manage flood risk</p> <p>Revegetate land zone around the Bruce Eastick North Para Flood Mitigation Dam.</p>	<p>Hiatus. Pending completion of the Gawler River Stormwater Management Plan</p> <p><input checked="" type="checkbox"/> GRFMA currently working with Department of Environment and Water on the \$9 Mil Gawler River Flood Mitigation projects.</p> <p><input checked="" type="checkbox"/> Major repair works facilitated and completed 30 April 2022.</p> <p><input checked="" type="checkbox"/> Removal of Graffiti and security chains attached to HLOP screens completed November 2021.</p> <p>X Delayed from May 2022. Anticipated completion now September 2022.</p> <p><input checked="" type="checkbox"/> Completed April 2022.</p> <p><input checked="" type="checkbox"/> Annual land management lease in place.</p> <p><input checked="" type="checkbox"/> Completion March 2022.</p> <p><input checked="" type="checkbox"/> Ongoing.</p>

Financial Statements 2021-22

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

GAWLER RIVER FLOODPLAIN MANAGEMENT AUTHORITY
ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 June 2022
CERTIFICATION OF FINANCIAL STATEMENTS

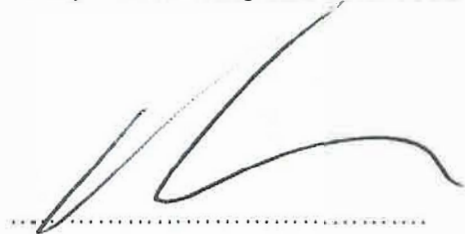
We have been authorised by the Gawler River Floodplain Management Authority Council to certify the financial statements in their final form.

In our opinion:

- the accompanying financial statements comply with the Local Government Act 1999, Local Government (Financial Management) Regulations 2011 and Australian Accounting Standards.
- the financial statements present a true and fair view of the Authority's financial position at 30 June 2022 and the results of its operations and cash flows for the financial year.
- internal controls implemented by the 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



James Miller
ACTING CHAIR

18/8/2022

Date

18 August 2022

Date

GAWLER RIVER FLOODPLAIN MANAGEMENT AUTHORITY

STATEMENT OF COMPREHENSIVE INCOME for the year ended 30 June 2022

	Notes	2022 \$	2021 \$
INCOME			
Subscriptions	4	261,256	196,235
Investment income		1,132	1,009
State Government Grants	3	70,518	20,000
Other Income		100	100
Total Income		<u>333,006</u>	<u>217,344</u>
EXPENSES			
Contractual Services	5	236,420	156,177
Finance Charges		3,275	-
Depreciation	1(h), 10	322,298	321,163
Other		21,831	21,359
Total Expenses		<u>583,824</u>	<u>498,698</u>
OPERATING SURPLUS / (DEFICIT)		<u>(250,818)</u>	<u>(281,354)</u>
NET SURPLUS / (DEFICIT)			
transferred to Equity Statement		(250,818)	(281,354)
Other Comprehensive Income			
Total Other Comprehensive Income		-	-
TOTAL COMPREHENSIVE INCOME		<u>(250,818)</u>	<u>(281,354)</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 2022

	Notes	2022 \$	2021 \$
ASSETS			
Current Assets			
Cash and cash equivalents	1(d)	126,130	169,344
Trade and Other Receivables		98,664	49,278
Total Current Assets		<u>224,794</u>	<u>218,622</u>
Non-current Assets			
Infrastructure	10	25,920,879	25,329,000
Accumulated Depreciation Infrastructure	1(h), 10	(4,438,623)	(4,116,325)
Land	10	477,000	477,000
Total Non-current Assets		<u>21,959,256</u>	<u>21,689,675</u>
Total Assets		<u>22,184,050</u>	<u>21,908,297</u>
LIABILITIES			
Current Liabilities			
Trade & other payables		61,003	36,567
Borrowings		502,136	-
Total Liabilities		<u>563,138</u>	<u>36,567</u>
NET ASSETS		<u>21,620,912</u>	<u>21,871,730</u>
EQUITY			
Accumulated Surplus		12,938,939	13,189,757
Asset Revaluation Reserves	1(g)	8,681,973	8,681,973
TOTAL EQUITY		<u>21,620,912</u>	<u>21,871,730</u>

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

GAWLER RIVER FLOODPLAIN MANAGEMENT AUTHORITY

STATEMENT OF CHANGES IN EQUITY for the year ended 30 June 2022

		Accumulated Surplus	Asset Revaluation Reserve	TOTAL EQUITY
2022	Notes	\$	\$	\$
Balance at end of previous reporting period		13,189,757	8,681,973	21,871,730
Net Surplus / (Deficit) for Year		(250,818)	-	(250,818)
Other Comprehensive Income				
Gain on revaluation of infrastructure, property, plant & equipment		-	-	-
Balance at end of period		12,938,939	8,681,973	21,620,912
2021				
Balance at end of previous reporting period		13,471,111	8,681,973	22,153,084
Net Surplus / (Deficit) for Year		(281,354)	-	(281,354)
Other Comprehensive Income				
Gain on revaluation of infrastructure, property, plant & equipment		-	-	-
Balance at end of period		13,189,757	8,681,973	21,871,730

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

GAWLER RIVER FLOODPLAIN MANAGEMENT AUTHORITY

STATEMENT OF CASHFLOWS for the year ended 30 June 2022

		2022	2021
	Notes	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts		282,547	199,195
Interest Receipts		1,073	1,023
Payments		(237,090)	(182,638)
Net Cash provided by (or used in) Operating Activities	8	<u>46,530</u>	<u>17,580</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments			
Expenditure on renewal/replacement of assets	10	(591,879)	-
Net Cash provided by (or used in) Investing Activities		<u>(591,879)</u>	<u>-</u>
CASH FLOWS FROM FINANCING ACTIVITIES			
Receipts			
Proceeds from borrowings		502,136	-
Net Cash provided by (or used in) Financing Activities		<u>502,136</u>	<u>-</u>
Net Increase (Decrease) in cash held		<u>(43,214)</u>	<u>17,580</u>
Cash & cash equivalents at beginning of period		169,344	151,764
Cash & cash equivalents at end of period	8	<u>126,130</u>	<u>169,344</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 2022**

Note 1 - Statement of Significant Accounting Policies

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

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.

f) 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. The Board valuation was undertaken at 30th June 2011. Additional Land surrounding the dam was purchased in 2017/18 and was revalued by Asset Valuation and Consulting Pty Ltd in May 2017 for part lot 750 Kemp Road Kingsford. The next valuation is scheduled to be undertaken in 2022/2023.

g) Revaluation

The Board sought an independent valuation to be applied as at 30th June 2019, 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 Entura (Hydro Tasmania), 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 30 June 2019 and recorded as a level 3 restricted asset valuation. The next Valuation is scheduled to be undertaken in 2023/2024.

**Gawler River Floodplain Management Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2022**

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 prime cost 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.

h) Depreciation

The depreciation period for the Bruce Eastick North Para Flood Mitigation Dam is based on a straight line depreciation method with an expected useful life of 80 years.

The depreciation period for the Access Road is based on a straight line depreciation method with an expected useful life of 15 years.

i) 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).

Gawler River Floodplain Management Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2022

j) 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 rate 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"

Note 2 - Schedule of Constituent Council's Interest in Net Assets as at 30th June 2022

Prepared to meet the requirements of Clause 15.5 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	\$ 224,794
Infrastructure	\$ 21,482,256
Land	<u>\$ 477,000</u>
	\$ 22,184,050

Less Liabilities

Accounts Payable / Creditors	\$ 61,003
Borrowings	<u>\$ 502,136</u>
NET EQUITY	\$ 21,620,912

Allocation of Councils Interest in Net Assets

Constituent Councils	Accumulated Subscriptions for Operations to 30 June 2022	Accumulated Subscriptions for Maintenance to 30 June 2022	Accumulated Subscriptions for Scheme Works to 30 June 2022	All Subscriptions to 30 June 2022	Percentage of Contributions to the Total	Council's Interests in Net Assets
Adelaide Hills Council	\$201,424	\$6,352	\$72,462	\$280,238	4.87%	\$1,052,939
The Barossa Council	\$201,424	\$31,813	\$362,879	\$596,116	10.36%	\$2,239,926
Town of Gawler	\$201,424	\$63,586	\$724,666	\$989,676	17.19%	\$3,716,635
Light Regional Council	\$201,424	\$31,813	\$362,879	\$596,116	10.36%	\$2,239,926
Adelaide Plains Council	\$201,424	\$106,079	\$1,207,770	\$1,515,273	26.33%	\$5,692,786
City of Playford	\$201,424	\$127,254	\$1,449,319	\$1,777,997	30.89%	\$6,678,700
	\$1,208,544	\$366,897	\$4,179,975	\$5,755,416	100%	\$21,620,912

Schedule of Constituent Councils' Interests in Net Assets' as at the 30th June 2022 adopted by the Board in accordance with Clause 15.5 of the Charter on 18 August 2022.

Gawler River Floodplain Management Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2022

Note 3 - 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)

	Year	Revenue		Expenses		
		Grants	Other	Total Revenue	Expenses Total	Surplus (deficit)
Administration	2022	-	\$177,284	\$177,284	\$88,260	\$89,024
	2021	-	\$147,044	\$147,044	\$85,115	\$61,929
Other	2022	\$70,518	\$ 85,204	\$155,722	\$173,267	(\$17,545)
Environment:						
Flood Mitigation	2021	\$20,000	\$ 50,300	\$ 70,300	\$92,421	(\$22,121)
Total	2022	\$70,518	\$262,488	\$333,006	\$261,527	\$71,479
	2021	\$20,000	\$197,344	\$217,344	\$177,536	\$39,808

Note 4 - Subscriptions

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

Constituent Council	Maintenance		Operations		TOTALS	
	2022	2021	2022	2021	2022	2021
Adelaide Hills Council	\$ 1,474	\$ 871	\$29,342	\$24,322	\$30,816	\$25,193
The Barossa Council	\$ 7,388	\$ 4,361	\$29,342	\$24,322	\$36,730	\$28,683
Town of Gawler	\$14,774	\$ 8,722	\$29,342	\$24,322	\$44,116	\$33,044
Light Regional Council	\$ 7,388	\$ 4,361	\$29,342	\$24,322	\$36,730	\$28,683
Adelaide Plains Council	\$24,624	\$14,541	\$29,342	\$24,322	\$53,966	\$38,863
City of Playford	\$29,556	\$17,444	\$29,342	\$24,325	\$58,898	\$41,769
TOTAL	\$85,204	\$50,300	\$176,052	\$145,935	\$261,256	\$196,235

Gawler River Floodplain Management Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2022

Note 5- Contractual Services

	2022	2021
Executive Officer	\$56,826	\$56,280
Audit Committee	\$2,600	\$2,600
Audit Fees	\$5,188	\$5,000
Legal Fees	\$2,000	\$0
Gawler River Scheme Consultancies	\$159,957	\$84,737
Maintenance Contractors	\$9,849	\$7,560
TOTALS	\$236,420	\$156,177

Note 6 - Comparison of Budget and Actual Results (excluding depreciation)

	2022		2021	
	Budget	Actual	Budget	Actual
Revenue				
Administration	\$176,652	\$177,284	\$147,050	\$147,044
Other Environment: Flood Mitigation	\$85,200	\$85,204	\$0	\$0
State Grant	\$70,518	\$70,518	\$20,000	\$20,000
Maintenance	\$0	\$0	\$50,300	\$50,300
Other Environment: Flood Mitigation Capital	\$0	\$0	\$0	\$0
Total Revenue	\$332,370	\$333,006	\$217,350	\$217,344
Expenditure				
Administration	\$94,152	\$88,260	\$88,050	\$85,115
Other Environment: Flood Mitigation	\$15,200	\$10,035	\$97,950	\$7,684
Maintenance	\$168,995	\$163,232	\$100,736	\$84,736
Other Environment: Flood Mitigation Capital	\$635,000	\$591,879	\$0	\$0
Total Expenditure	\$913,347	\$853,406	\$286,736	\$177,535
Surplus (deficit)	(\$580,977)	(\$520,400)	(\$69,386)	\$39,809

Note 7 - Expenditure Commitment

- i. An agreement has been entered into with David Hitchcock to provide Executive Officer and Supervision of Consultants services to 31 December 2023.

**Gawler River Floodplain Management Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2022**

Note 8 - 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:

	2022	2021
	\$	\$
Total cash & equivalent assets	<u>126,130</u>	<u>196,235</u>
Balances per Cash Flow Statement	<u>126,130</u>	<u>196,235</u>

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

Net Surplus (Deficit)	(250,818)	(281,354)
Non-cash items in Income Statement		
Depreciation, amortisation & impairment	<u>322,298</u>	<u>321,163</u>
	<u>71,480</u>	<u>39,809</u>
Add (Less): Changes in Net Current Assets		
Net (increase) decrease in receivables	(49,386)	(17,127)
Net increase (decrease) in trade & other payables	<u>24,436</u>	<u>(5,102)</u>
Net Cash provided by (or used in) operations	<u>46,530</u>	<u>17,580</u>

Note 9 -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 2022

Note 10 - Non-Current Assets Summary

	Fair Value Level	2022				2021			
		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
North Para Dam Access Roads	3	\$84,000	-	(\$19,800)	\$64,200	\$84,000	-	(\$14,200)	\$69,800
North Para Dam	3	\$25,245,000	\$591,879	(\$4,418,823)	\$21,418,056	\$25,245,000	-	(\$4,102,125)	\$21,142,875
Total Infrastructure and Land		\$25,806,000	\$591,879	(\$4,438,623)	\$21,959,256	\$25,806,000	-	(\$4,116,325)	\$21,689,675
Comparatives		\$25,806,000	-	(\$4,116,325)	\$21,169,675	\$25,806,000	-	(\$3,795,163)	\$22,010,937

	2021		Carrying Amount Movements During the Year						2022
	Carrying Amount	Additions		Disposals	Depreciation	Impairment	Transfers	Net Valuation	Carrying Amount
		New Upgrade	Renewals						
Land and easements	\$477,000	-	-	-	-	-	-	-	\$477,000
Access Roads	\$69,800	-	-	-	(\$5,600)	-	-	-	\$64,200
Infrastructure - North Para Dam	\$21,142,875	-	\$591,879	-	(\$316,698)	-	-	-	\$21,418,056
Total Infrastructure, Property, Plant & Equipment	\$21,689,675	-	\$591,879	-	(\$322,298)	-	-	-	\$21,959,256
Comparatives	\$22,010,837	-	-	-	(\$321,163)	-	-	-	\$21,169,675

Gawler River Floodplain Management Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2022

Note 11 - Financial Instruments

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

Accounting Policies - Recognised Financial Instruments

Bank, Deposits at Call, Short Term Deposits	<p>Accounting Policy: initially recognised at fair value and subsequently measured at amortised cost, interest is recognised when earned</p> <p>Terms & conditions: Deposits are returning fixed interest rates between 0.10% and 0.25% (2021: 0.25% and 0.30%).</p> <p>Carrying amount: approximates fair value due to the short term to maturity.</p>
Bank, Deposits at Call, Short Term Deposits	<p>Accounting Policy: initially recognised at fair value and subsequently measured at amortised cost, interest is recognised when earned</p> <p>Terms & conditions: Deposits are returning fixed interest rates between 0.25% and 1.05% (2021: 0.25% and 0.30%).</p> <p>Carrying amount: approximates fair value due to the short term to maturity.</p>
Receivables - Fees & other charges	<p>Accounting Policy: initially recognised at fair value and subsequently measured at amortised cost. An impairment provision is recognised using the expected credit loss method</p> <p>Terms & conditions: Unsecured, and do not bear interest. Although the authority is not materially exposed to any individual debtor, credit risk exposure is concentrated within the Authorities boundaries.</p> <p>Carrying amount: approximates fair value (after deduction of any allowance).</p>
Liabilities - Creditors and Accruals	<p>Accounting Policy: Liabilities are recognised for amounts to be paid in the future for goods and services received, whether or not billed to the Authority.</p> <p>Terms & conditions: Liabilities are normally settled on 30 day terms.</p> <p>Carrying amount: approximates fair value.</p>
Liabilities – Interest Bearing Borrowings	<p>Accounting Policy: initially recognised at fair value and subsequently amortised cost, interest is charged as an expense using the effective interest rate.</p> <p>Terms & conditions: secured over future revenues, borrowings are repayable; interest is charged at fixed or variable rates 2.80%.</p> <p>Carrying amount: approximates fair value.</p>

Liquidity Analysis

2022	Due < 1 year	Due > 1 year ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
Financial Assets	\$	\$	\$	\$	\$
Cash & Equivalents	126,130	-	-	126,130	126,130
Receivables	98,664	-	-	98,664	98,664
Total	224,794	-	-	224,794	224,794
Financial Liabilities					
Payables	59,003	-	-	59,003	59,003
Borrowings	70,000	287,788	305,058	662,846	502,136
Total	129,003	287,788	305,058	721,849	561,139

Gawler River Floodplain Management Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2022

2021	Due < 1 year	Due > 1 year; ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
	\$	\$	\$	\$	\$
<u>Financial Assets</u>					
Cash & Equivalents	169,344	-	-	-	169,344
Receivables	49,278	-	-	-	49,278
Total	218,622	-	-	-	218,622
<u>Financial Liabilities</u>					
Payables	36,567	-	-	-	36,567
Total	36,567	-	-	-	36,567

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

	2022		2021	
\$'000	Weighted Av Interest Rate	Carrying Value	Weighted Av Interest Rate	Carrying Value
Variable Interest Rates	2.80%	502,136	-	-
		502,136		-

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. Except as detailed in Notes 5 & 6 in relation to individual classes of receivables, exposure 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 2022

Note 12 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.

	2022	2021
	\$	\$
Income	333,006	217,344
Expenses	<u>(583,824)</u>	<u>(498,698)</u>
Operating Surplus / (Deficit)	(250,818)	(281,354)
Less Net Outlays in Existing Assets		
Capital Expenditure on renewal and replacement of Existing Assets	(591,879)	-
Add back Depreciation Amortisation and Impairment	322,298	321,163
Proceeds from Sale of Replaced Assets	<u>-</u>	<u>-</u>
	(269,581)	321,163
Less Net Outlays on New and Upgraded Assets		
Capital Expenditure on New and Upgraded Assets	-	-
Amounts received specifically for New and Upgraded Assets	-	-
Proceeds from Sale of Surplus Assets	<u>-</u>	<u>-</u>
	-	-
Net Lending / (Borrowing) for Financial Year	<u>(520,399)</u>	<u>39,808</u>

Note 13 – 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 2022.

**Gawler River Floodplain Management Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2022**

Note 14 - Events Occurring After Reporting Date

There were no events subsequent to 30 June 2022 that need to be disclosed in the financial statements.

Note 15 - 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. In all Key Management Personnel were paid the following total compensation:

	2022 \$	2021 \$
Salaries, allowances & Other Short Term Benefits	\$65,126	\$65,530
TOTAL	\$65,126	\$65,530

	Amounts received from Related Party during the financial year	Amounts received from Related Party during the financial year
	2022 \$	2021 \$
Adelaide Hills Council	\$32,076	\$12,597
The Barossa Council	\$36,730	\$28,683
Town of Gawler	\$44,116	\$33,044
Light Regional Council	\$36,730	\$28,683
Adelaide Plains Council	\$53,966	\$38,863
City of Playford	\$58,898	\$41,769
TOTAL	\$262,516	\$183,639

The Authority has been established for the following purposes:

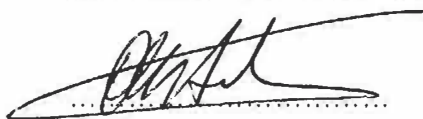
1. To co-ordinate the construction, operation and maintenance of flood mitigation infrastructure for the Gawler River. This purpose is the core business of the Authority;
2. To raise finance for the purpose of developing, managing and operating and maintaining works approved by the board;
3. To provide 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
ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 June 2022

CERTIFICATION OF AUDITOR INDEPENDENCE

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of the Gawler River Floodplain Management Authority for the year ended 30 June 2022 the Authority's Auditor Dean Newbery and Partners has maintained its independence in accordance with the requirements of the Local Government Act 1999 and the Local Government (Financial Management) Regulations 2011 made under that Act.

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



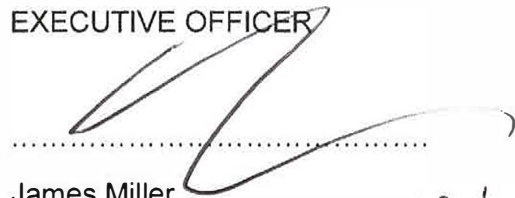
David Hitchcock

EXECUTIVE OFFICER



Peter Brass

PRESIDING MEMBER AUDIT COMMITTEE



James Miller

ACTING CHAIR GRFMA

18/8/22

GAWLER RIVER FLOODPLAIN MANAGEMENT AUTHORITY
ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 June 2022

CERTIFICATION OF AUDITOR INDEPENDENCE

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of the Gawler River Floodplain Management Authority for the year ended 30 June 2022 the Authority's Auditor Dean Newbery and Partners has maintained its independence in accordance with the requirements of the Local Government Act 1999 and the Local Government (Financial Management) Regulations 2011 made under that Act.

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

DocuSigned by:

 DA540B092D8E47C.....
 Andrew Aitken
 Chief Executive Officer
 Adelaide Hills Council

DocuSigned by:

 A1640135876E4D1.....
 James Miller
 Chief Executive Officer
 Adelaide Plains Council

DocuSigned by:

 F5D0DDFB8BC84CA.....
 Henry Inat
 Chief Executive Officer
 Town of Gawler

DocuSigned by:

 7197CC712DB84A0.....
 Martin McCarthy
 Chief Executive Officer
 The Barossa Council

DocuSigned by:

 895643F8F40B4D4.....
 Sam Green
 Chief Executive Officer
 City of Playford

DocuSigned by:

 E4E71B9B8C4742C.....
 Richard Dodson
 Acting Chief Executive Officer
 Light Regional Council