District Council of Orroroo Carrieton

Annual Report 2017

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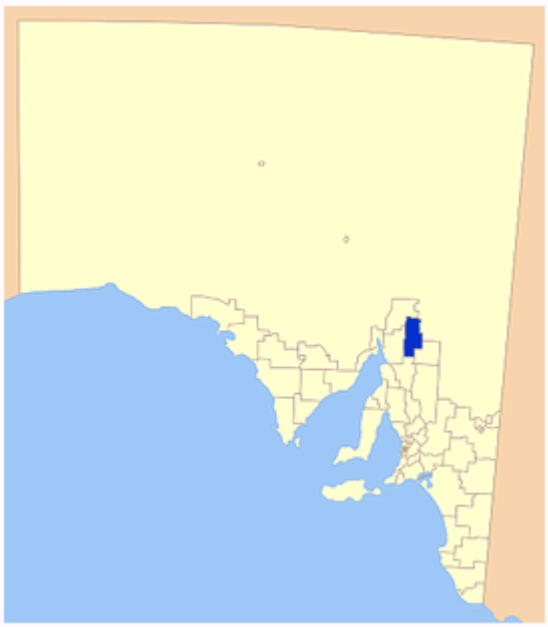
Overview – Orroroo Carrieton District

The District Council of Orroroo Carrieton is located in the mid north of South Australia, approximately 3 hours' drive north of Adelaide and is one hour east of regional centre of Port Augusta. The District covers an area of 3,300 square km's with a population of 861 people and 1,325 rateable properties. The District is services by 1,628km of Council road network, with a majority of roads being unsealed.



Location of District Council of Orroroo Carrieton

The District has two major towns Orroroo and Carrieton with smaller historical locations of Eurelia, Blackrock, Yatina, Pekina, Morchard, Johnburgh and Belton and is situated at the base of the Flinders Ranges. The area is a popular tourism destination for visitors as it has the unique charm and heritage of the 1880's farm settlements.

Orroroo has a range of services that include major hospital health care and professional services, secondary and primary schools, aged care facilities, a variety of community and culture associations, and sporting facilities/clubs that are well supported and extremely competitive.

Orroroo Town Hall & Council Office

Annual Business Plan & Budget – Achievements 2016/2017

The following is a list of major and significant achievements during the 2016/2017 Year. Further details on the Projects and Strategies can be found in Attachment 2 'Annual Business Plan & Budget 2016-2017 – Implementation Report July 2017 – Final':

- Released 5 Year Strategic & Community Plan 2017-2022 for consultation
- Completion of Business Continuity Plan
- Commenced Electoral Representation Review as required under the Local Government Act 1999
- Commenced review of all leases and licences over Council land and implement new documentation
- Released 10 year Long Term Financial Management Plan and Asset Management Plan, to ensure long term financial sustainability for consultation
- Commenced review of Council buildings and categorise to determine priority for replacement, maintenance, insurance and identify buildings surplus to requirements and for sale
- Continued collection of outstanding rate debtors with the sale of land for non-payment of rates
- Developed 5 year capital works program for road re-sheeting and footpaths
- Completed replacement of the Council Chamber chairs
- Completed replacement of the Orroroo Memorial Hall Switch board
- Completed replace of the Irrigation Controller at the Orroroo Oval
- Completed replacement and upgrade of the Orroroo Swimming Pool filtration system
- Completed Plant & machinery replacement purchases – skid steer, ute.
- Completed disposal of surplus utes, loader and tractor
- Completed Waste Management Study
- Finalised Crown Land Development Concept Plans – Orroroo
- Continued with Orroroo Heavy Vehicle By-Pass Concept Designs

Capital Works – Road Re-Sheeting

The following Road Re-Sheeting Projects have been completed during the year:

- Almerta Road
- Mt James Road
- Tyeka Road
- Johnburgh Road (Belton)
- Paratoo Road / Paratoo Road North & Treehaven Road
- Wilmington Road

Other Projects Achieved

- Fifth Street – Footpath works

GOVERNANCE & ADMINISTRATION

Council Meetings

Access to Council Meetings, Committees and Documents

The District Council of Orroroo Carrieton supports the principle that the procedures to be observed at a meeting of Council or a Council Committee should contribute to open, transparent and informed decision-making. However, Council also recognises that on a limited number of occasions, it may be necessary in the broader community interest to restrict public access to discussions or documents in some particular circumstances.

Council and Council Committee Meeting Timeframes

The Council has determined the following timeframes for its range of meetings after taking into account a requirement that it must meet at least once during the month, but not on a Sunday or public holiday.

Council Meetings

Ordinary Council Meetings are held on the fourth Wednesday of each month. The Ordinary Meetings are held in the Council Chamber at the Town Hall and commence at 9.00am.

Ordinary Council Meetings

Elected Members Council & Committee Meeting Attendances 2016/2017 Financial Year	Cr K Bowman Chairman	Cr G Chapman Deputy Chairman	Cr M Byerlee	Cr C Parkyn	Cr R Goehring	Cr A Ramadan	Cr J Ford	Totals P	Totals A	Totals Ab
Ordinary Meetings of Council										
27 July 2016	P	A	P	P	A	P	P	5	2	
24 August 2016	P	P	P	P	P	P	P	7		
28 September 2016	P	P	P	P	P	A	P	6	1	
26 October 2016	P	P	P	A	P	P	P	6	1	
23 November 2016	P	P	P	P	A	P	P	6	1	
21 December 2016	P	P	P	P	A	P	P	6	1	
25 January 2017	P	P	P	P	A	P	A	5	2	
22 February 2017	P	P	P	P	P	A	P	6	1	
22 March 2017	P	P	P	P	P	P	P	7		
26 April 2017	P	P	P	P	A	P	P	6	1	
24 May 2017	P	P	P	P	A	P	P	6	1	
30 June 2017	P	P	P	P	P	P	A	6	1	
P Present	12	11	12	11	6	10	10	72		
A Apology		1		1	6	2	2		12	
Ab Absent without Apology										0
GRAND TOTAL	12	12	12	12	12	12	12			

Although it is infrequent, there are provisions in the Local Government Act 1999 whereby Special Council Meetings can be held at any time (pursuant to Section 82 of the Act). No Special Meetings of Council were held during 2016-2017.

Community Committees & Advisory Committees

The Council has a number of Community & Advisory Committees, which may consist of persons other than Councillors and which may meet at different locations and at different times, depending upon the particular circumstances.

The Chief Executive Officer has the responsibility for determining the timing and places for Community & Advisory Committees having regard to :-

- the availability and convenience of Councillors of the particular Committee
- the nature and purpose of the particular Committee and

The minutes of these Committees are included in the Council agenda for reporting directly to the Council.

Elected Members Council & Committee Meeting Attendances 2016/2017 Financial Year	Cr K Bowman Chairman	Cr G Chapman Deputy Chairman	Cr M Byerlee	Cr C Parkyn	Cr R Goehring	Cr A Ramadan	Cr J Ford	Totals P	Totals A	Totals Ab
Works & Engineering Committtee										
5 July 2016	P	A	P		P			3	1	
10 August 2016	P	P	P		P			4		
12 October 2016	P	P	P		A			3	1	
18 January 2017	P	P	P		A			3	1	
15 March 2017	P	P	P		A			3	1	
12 April 2017	P	P	P		A			3	1	
17 May 2017	P	A	P		P			3	1	
P Present	7	5	7		3			22		
A Apology		2			4				6	
Ab Absent without Apology										0
GRAND TOTAL	7	7	7	0	7	0	0			

Elected Members Council & Committee Meeting Attendances 2016/2017 Financial Year	Cr K Bowman Chairman	Cr G Chapman Deputy Chairman	Cr M Byerlee	Cr C Parkyn	Cr R Goehring	Cr A Ramadan	Cr J Ford	Totals P	Totals A	Totals Ab
Audit Committee										
21 December 2016	P	P				P		3		
10 February 2017	P	P				P		3		
P Present	2	2				2		6		
A Apology										
Ab Absent without Apology										0
GRAND TOTAL	2	2	0	0	0	2	0			

Elected Members Council & Committee Meeting Attendances 2016/2017 Financial Year	Cr K Bowman Chairman	Cr G Chapman Deputy Chairman	Cr M Byerlee	Cr C Parkyn	Cr R Goehring	Cr A Ramadan	Cr J Ford	Totals P	Totals A	Totals Ab
Governance & Corporate Services Committee										
16 August 2016	P	P		P			P	4		
19 October 2016	P	P		P			A	3	1	
16 November 2016	P	P		P			A	3	1	
14 December 2016	P	P		P			P	4		
18 January 2017	P	P		P			P	4		
15 March 2017	P	P		P			P			
12 April 2017	P	P		P			P			
17 May 2017	P	A		P			P	3	1	
P Present	8	7		8			6	21		
A Apology		1					2		3	
Ab Absent without Apology										0
GRAND TOTAL	8	8	0	8	0	0	8			

Elected Members Council & Committee Meeting Attendances 2016/2017 Financial Year	Cr K Bowman Chairman	Cr G Chapman Deputy Chairman	Cr M Byerlee	Cr C Parkyn	Cr R Goehring	Cr A Ramadan	Cr J Ford	Totals P	Totals A	Totals Ab
Orroroo Lifestyle Units Advisory Committee										

No Committee Meetings were held during 2016/2017

Audit Committee

This report presents a summary of the District Council of Orroroo Carrieton Audit Committee's activities undertaken and recommendations made during the 2016/2017 financial year.

Conduct of Meetings

The Committee met on two occasions during the period 1 July 2016 to 30 June 2017 with the following attendance:

Committee Members	Meeting Dates	
	16/12/2016	17/02/2017
John Comrie (Chairperson & Independent Member)	✓	✓
Cr Kathie Bowman (Chairman)	✓	✓
Cr Grant Chapman	✓	✓
Cr Ahmad Ramadan	✓	✓

Committee note that it is required to meet a minimum of four times per year which strictly speaking was not achieved. It further notes however that a meeting was held on 15 June 2016 as well as on 24 July 2017 two weeks either side of the beginning and end of the 2016-17 financial year. Accordingly the Committee considers that the intention of the four meeting requirement has been satisfied, particularly given that all work planned and spread across review at four audit committee meetings was satisfactorily addressed.

Audit Committee Achievements

The following table summarises the activities and principal issues addressed by the Committee during 2016/2017:

Principal Issues Examined	Comment/Status	Recommendations to Council
Review 2015/2016 Financial Statements	Completed	That the Audit Committee advises Council that they have reviewed the Annual Financial Statements for the year ended 30 June 2016 and noted the Auditor Qualified Opinion relating to the opening balances being brought forward from a qualified audited Annual Financial Statements. In context, the Committee consider that these accounts represent a true and fair reflection of Council's financial situation and activities undertaken during this year.
Review of Financial Controls Audit – 2015/2016 Year	Completed	The Audit Committee reviewed the Internal Financial Controls Audit and Management Letter and required update reports provided on the implementation of the recommendations and actions for the purpose of achieving an unqualified audit for the 2016/2017 year.
Review 2015/2016 Financial Performance Report	Completed	The Committee noted the report.
Review 2015/2016 Mid-Year Budget Forecast	Completed	The Committee noted the report.
Review 2016/2017 Draft Annual Business Plan & Budget	Un-Completed	That the Audit Committee considered the Draft Annual Business Plan and Budget for the 2016/2017 year at its meeting held in July 2017. The meeting was deferred from June 2017 due to various issues with the availability of the Chief Executive Officer in preparing reports for the Committee.
Review of Draft Strategic and Community Management Plan 2017-2022	Un-Completed	Audit Committee considered the Draft Strategic and Community Management Plan 2017-2022 at its meeting held in July 2017. The meeting was deferred from June 2017 due to various issues with the availability of the Chief Executive Officer in preparing reports for the Committee.

Review of Draft 2017-2027 Long Term Financial Plan and 2017-2027 Draft Asset Management Plan	Completed	The Audit Committee considered the Draft 2017-2027 Long Term Financial Plan and 2017-2027 Draft Asset Management Plan, and recommended both to Council for endorsement and release for public consultation in conjunction with the Draft Strategic and Community Plan 2017 – 2022.
Implementation of Debt Recovery Policy	Completed	Recommend the policy be adopted.
Overdue and Outstanding Rates Collection	Ongoing	The Audit Committee received update reports on the recovery of outstanding Council rates and noted the actions being implemented for the effective recovery of overdue rates.

In closing, the Audit Committee has committed to meeting four times during the 2017/20178 year, with a focus on the implementation of the Internal Controls and Risk Management Systems, Internal Audit and Financial Governance that includes the development and adoption of policies deemed to be required for the effective operations of the Council.

The Audit Committee Chair, Mr John Comrie, wished the Council to be advised that he considered that the Audit Committee has been working well and effectively carried out its responsibilities in 2016/17. It is his opinion that council members who are members of the Audit Committee have conscientiously fulfilled their responsibilities. He believes that substantial progress has been made by Council in improving its financial governance related systems and practices and acknowledged the efforts of both the elected council and staff in achieving this pleasing outcome.

Circumstances where the Public can be excluded from a Meeting

A Council or Council Committee may order that the public be excluded from attendance at any part of a meeting as is necessary to receive, discuss or consider in confidence.

The following table is a summary of the items that were discussed during 2016/2017:

Date	Agenda Item No	Description	Local Government Act Section	Motion No	Withhold Period
28th Sept 2016	16.1	Chief Executive Officer Performance Review	90(2) 90(3)(e) 90(3)(j)(ii)	013/0916	12 months
22nd Feb 2017	16.1	Legatus Group – Bulk Fuel Tender	90(2) 90(3)(k)	025/0217	12 months
26th April 2017	16.1	Human Resource Matters – Works and Engineering Manager and Organisational Structure	90(2) 90(3)(e)	039/0417	12 months
24th May 2017	16.1	Bulk Fuel Tender	90(2) 90(3)(k)	027/0517	12 months

Elected Members

Elected Members Training And Development

The Council Members Training and Development Policy was reviewed and updated at its June 2016 Council Meeting. The policy has been developed in accordance with Section 80A of the Local Government Act 1999.

The District Council of Orroroo Carrieton is committed to providing training and development opportunities for its Council Members, including the mandatory training requirements under the *LGA Training Standards*, and recognises its responsibility to develop and adopt a policy for this purpose under section 80A of the *Local Government Act 1999* ("the Act").

Following the amendments to the Act and *the Local Government (General) Regulations 2013* ("the Regulations") in November 2014 with regards to training requirements, this Policy incorporates the new requirements for Council Members to undertake mandatory training within the first year of election to office, which complies with the *LGA Training Standards* as defined in regulation 8AA of the Regulations.

All training undertaken by elected members will be recorded in the Council Allowances and Benefits Register which will be updated as required to reflect attendances.

No Elected Member Training was undertaken during 2016/2017.

Elected Members Allowances

The Local Government Act 1999 - Schedule 4 requires information about Allowances paid to Elected Members and Council Committee Members [clause 1 (f)] to be included in the Annual Report of Council.

Elected Members Allowances are determined in accordance with the Local Government Act 1999 and the Local Government (member's allowances and benefits) Regulations 2010. The Council is classified as a Group 5 Council.

Group 5 Council	2016/2017
Chairman Allowance	$23,340
Deputy Chairman Allowances	$7,294
Councillors Allowances	$5,835

The following Elected Members Allowances were paid during the 2016/2017 year.

Councillor Allowances	Councillor Allowances	Travelling Allowances
Cr Colin Parkyn	$5,817.50	-
Cr Malcolm Byerlee	$5,817.50	-
Cr Kathleen Bowman	$23,270.00	$1,078.98
Cr Grant Chapman	$7,272.00	-
Cr Joylene Ford	$5,817.50	-
Cr Ahmad Ramadan	$5,817.50	-
Cr Ralph Goehring	$5,817.50	-
Total 2015/2016	**$59,629.50**	**$1,078.98**

The Chairman of the Audit Committee, John Comrie, was paid a total of $$4,290 during 2016/2017.

Councillors Discretionary Allowances

An elected member shall be entitled to seek reimbursement for any Discretionary Expenses associated with Council affairs by the completion of a report for consideration by the Council. No reimbursements were provided during 2016/2017 year.

Elector Representation

In accordance with the Local Government Act 1999 – Schedule 4 ("the Act") requires Council to make a statement of-

(i) The council's representation quota; and

(ii) The average representation quota for councils of a similar size and type (taking into account various factors prescribed by the regulations); and

(iii) When the council next intends to conduct a review under Chapter 3 Part 1 Division 2; &

(iv) The procedures that is available under Chapter 3 for electors to make submissions on representation under this Act;

The Council at its meeting held on 28th September 2016 commenced the Elector Representation Review by appointing Mr Stephen Rufus, Chief Executive Officer of the Council, as the person to conduct the review and to address the representation and governance issues that may arise with respect to the matters under the review.

The District Council of Orroroo Carrieton last completed an Elector Representation Review in 2009 and has completed the review process, in accordance with the provision of the Local Government (General) Regulations 1999. The review process ensured the principle of fair and equitable representation of all electors to be invoked for the 2018 Local Government Elections.

For background, Council commenced the review in September 2016 and released an Options Paper for community consultation from 30th January 2017 to 17th March 2017. The Options Paper proposed two options for consideration being:

Option 1: to retain the existing number of councillors being 7, the position of Chairman as the and no wards;

Option 2: to reduce the number of councillors to 6, the position of Chairman and no wards.

After considering the response received resulting from the initial community consultation process, Council resolved at its meeting held on 26th April 2017 that Option 2 would be the preferred option to be included in the Representation Review Report to be released for the second round of community consultation.

The final consultation is scheduled for August 2017 with the final report to be adopted and submitted to the Electoral Commissioner for Certification in in November 2017.

The following representative data has been provided by the Local Government Association of SA for Representation Quotas 2016 – 2017 for Councils of a similar size and type.

Council Name	Electors	Total including Mayor or Chairperson	Representation
Orroroo Carrieton	**724**	**7**	**103**
Flinders Ranges	1196	9	132
Peterborough	1260	9	140
Cleve	1261	8	157
Elliston	724	8	90
Kimba	752	7	107
Wudinna	847	7	121
Franklin Harbour	934	6	155
Karoonda East Murray	771	7	110

Strategic Management Plans

The Council developed its Strategic and Community Management Plan, Long Term Financial Management Plan and Asset Management Plan during the year with the three Plans being released for community consultation during June and Juley 2017, with the aim of adopting the Plans in July 2017.

The following summarises the key principles of the Plans released for consultation.

Strategic And Community Management Plan 2017 - 2022

The draft Plan prepared is underpinned by the following Motto, Vision, Mission, Key Focus and Key Strategic Principles:

Our Motto

Strength from Resilience

Our Vision

To ensure a sustainable future by building on the community's strength and resilience.

Our Mission

To achieve and maintain a sustainable Council that has the ongoing capacity to meet the community needs and that advocates for the improvement of the community.

Our Key Focus

The following are key focus areas during the term of the Strategic Plan, which are to:

1. Achieve and maintain financial sustainability
2. Enhance and maintain good governance principles and legislative compliance
3. Deliver key strategic projects
4. Maintain services, infrastructure and facilities that meet the community's needs
5. Advocate for the retention of essential services
6. Upgrade of the Orroroo water supply
7. Investigate and implement shared services with neighbouring and regional Councils

Our Key Strategic Principles

1. **Economic and Tourism**
   - 1.1 Continued provision of infrastructure to support the agricultural sector, business operations and community needs.
   - 1.2 Encourage, support, facilitate and partner to ensure residential, industrial, business and commercial development to achieve growth outcomes.
   - 1.3 Provision of infrastructure to support tourism and economic development initiatives and investment.

2. **Social and Community**
   - 2.1 Support community organisations and events to ensure sustainability and good governance, and maintain local history and heritage.
   - 2.2 Maintain infrastructure, facilities and services to ensure and support accessibility to essential services and community living options that support community well being.
   - 2.3 Stabilise and increase population and employment by encouraging business investment and growth; maintaining and developing essential services, and developing and prompting affordable residential living.

3. **Environmental**
   - 3.1 Reduced environmental impact and preservation of natural environment via energy efficiency strategies, hazard reduction and sound environmental policies and practices.
   - 3.2 Improved waste management, recycling and reuse practices in accordance with Legislative requirements and Government targets.
   - 3.3 Increase infrastructure to maximise and increase efficiency of stormwater harvesting and reuse.

4. **Governance, Finance and Advocacy**
   - 4.1 Achieve and maintain long term financial sustainability by implementing sound financial management policies, controls, reporting and management plans, and timely asset replacement.
   - 4.2 Achieve and maintain legislative compliance via sound policy and procedures.
   - **4.3** Ensure sound governance, leadership, advocacy and organisational development via sound and researched decision making, policies and procedures; training and development, and WHS and risk management.

Long Term Financial Management Plan and Asset Management Plan 2017 - 2027

The draft Plans are integrated to provide a direction for the Council to achieve and sustain financial sustainability.

The following provides an assessment of Council's current position, the strategy required to be implemented, and financial sustainability assessment after implementing the financial strategy.

Initial Assessment of Financial Sustainability – Unsustainable Under Current Policy Settings

The result forecast for the operating surplus ratio is of most concern. It is clearly not acceptable to operate in the range of $161 to $281k operating deficits on an ongoing basis.

Assuming that the optimal level of capital expenditure on renewing and replacing existing assets is adhered to (as planned above), operating deficits of this size are unsustainable. Council's desired approach of maintaining a cash buffer also could not occur.

Financial Strategy required to make Council Financially Sustainable

Modelling has been undertaken by management to identify a financial strategy that will return Council to what can be considered a financially sustainable position.

The strategies predominantly target the adverse operating surplus ratio forecast. A by-product of this is the establishment of a cash buffer.

The following strategies are recommended:

- Increase in rates above CPI of 7% for the 2017-18 year, 5% for 2018-19 year, 3% for 2019-20 and then 1% per annum after that.

- Council will continue to review service delivery to the community to identify any further opportunities to reduce operating costs due to increased operating efficiencies. This will be an ongoing objective for management to ensure the maximum benefit to the community per dollar of rates. Target reductions of 5% & 3% for the 2017-18 & 2018-19 financial years have been built into the plan.

- Council will not undertake any construction of upgraded or new assets over the next 10 years unless additional revenue and/or expenditure savings are identified that will meet the ongoing operating costs of funding such upgrades. By committing to this strategy, Council will be able to allocate resources to replacing existing assets in a timely manner as well as minimising any increases in operating costs associated with additional assets. Should an upgrade program be agreed to, then a complete rework of the Long-term Financial Plan will be required to confirm Council will remain in a financially sustainable position after the completion of these works.

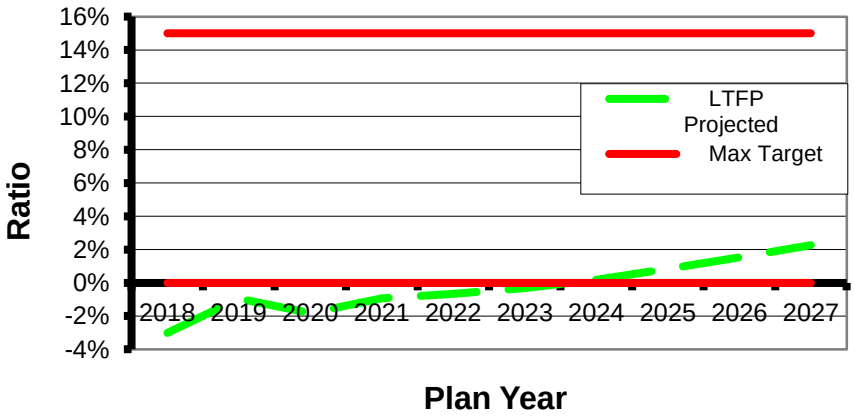
- Grant revenue will be targeted in a strategic manner. This means that grant revenue to build new assets would only be pursued and accepted if the new assets were deemed to have strategic significance, particularly if additional funding was to be contributed by Council. Where an operating grant is sought and additional Council funds are required to be contributed, then careful consideration will be given to long-run benefits and costs. This will ensure activities that may better fit Council's strategic objectives are not being delayed in lieu of the activity being funded by the grant.

- The Long-term Financial Plan will be revised as part of the Annual Business Planning process each year.

The sections to follow demonstrate the impact of the above financial strategy; in particular the impact points 1 & 2 will have on Councils long-term financial sustainability assessment.

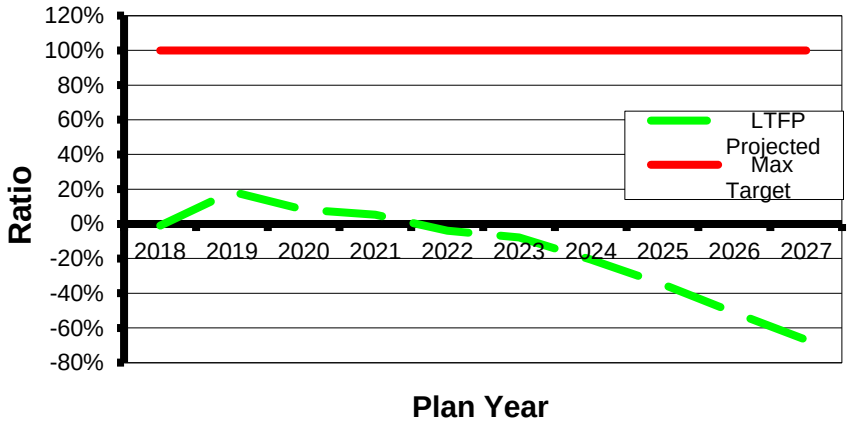
Financial Indicators <u>amended to reflect Financial Strategy</u>
Operating Surplus Ratio

Gradually moves into surplus by the 2023 financial year. Achieving and maintaining this result would ensure the Council's long-term financial sustainability.



Net Financial Liabilities Ratio

The negative result indicates Council is in a Net Financial Assets situation i.e. it has a cash and investments greater than the level of any debt and other liabilities. This indicator is now at Council's desired level and demonstrates that other than the existing credit foncier debt no additional debt should be required throughout the life of the plan if the financial strategies are successfully implemented.



Council's Financial Sustainability Assessment after Implementing the Financial Strategy
The above key financial indicators now point to Council operating in a sustainable manner over the life of the plan.

The Operating Surplus Ratio indicates Council is covering its operating expenses including depreciation over the life of the plan.

The plan funds capital renewal requirements as calculated based on Councils existing asset data. The Asset Sustainability Ratio demonstrates that Council is replacing its infrastructure in a timely manner.

The Net Financial Liabilities Ratio indicates that no additional debt (other than the pre-existing credit foncier debt which will be paid off by 2021) will be required at any stage throughout the 10 years of the plan and that Council will have a cash buffer of $2.5M by 2027. The smallest forecast cash at bank position is $200k in the 2018-19 financial year.

A number of capital projects have been funded over the first five years of the plan with capacity to take on extra projects also being created for the last 5 years of the plan.

It is intended to update the long-term financial plan annually as part of the annual business planning process.

Community Lands Register & Management Plans

Pursuant to Section 196 of the Local Government Act 1999, Council has prepared and adopted Community Lands Register and Management Plans for the following categories of land:

- Recreation reserves
- Cemeteries
- Development Parklands
- Rubbish Dumps
- Vacant Land
- Council Houses
- Airstrips / aerodromes

The Plans were adopted at the Ordinary Council Meeting in July 2007 and were last reviewed in June 2013. They are now overdue and will be scheduled for review during the 2017/2018 year.

Internal Review of Council Decisions

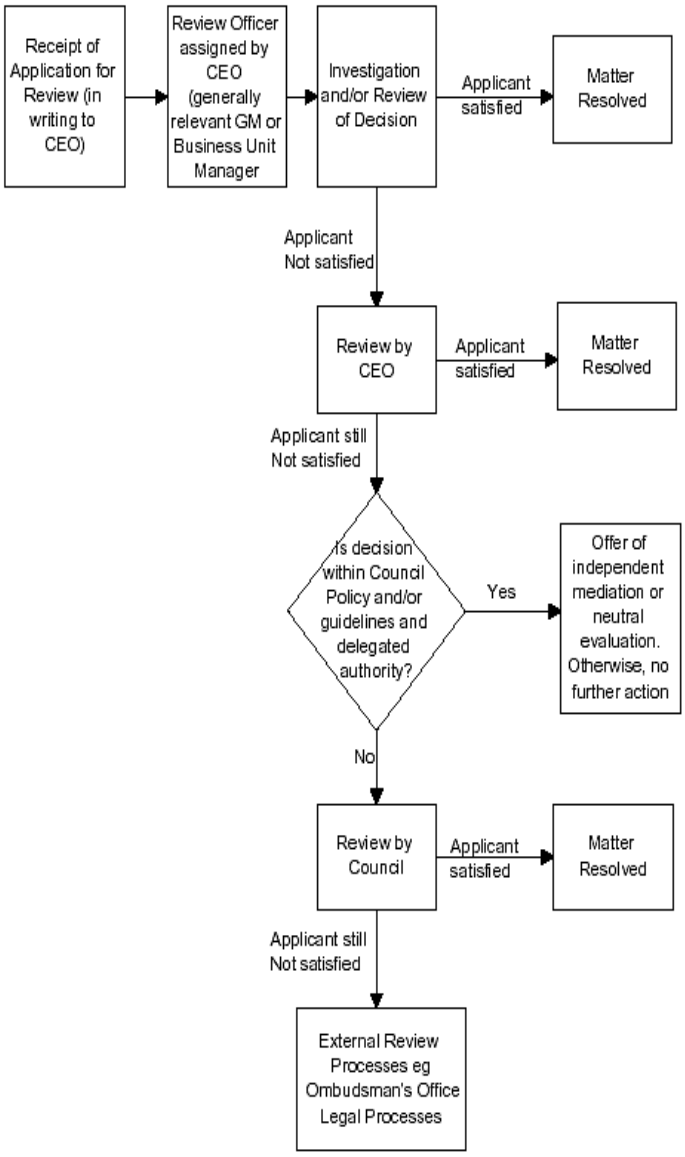
The District Council of Orroroo Carrieton is committed to transparent decision-making processes, and to providing access to a fair and objective procedure for the internal review of decisions.

Grievances may arise as a result of dissatisfaction with a decision about a policy, procedure, service or fee. All attempts will be made to resolve grievances quickly and efficiently, without the need for formal applications for review to be lodged. Sometimes this cannot be achieved. Council's Internal Review of Council Decisions Policy provides guidance for dealing with formal requests for internal review of decisions of Council, its employees, and other people acting on behalf of the Council.

Dealing with grievances at the local level is the most effective way of resolving matters quickly. Applicants for review of decisions will be encouraged to participate in the review handling process co-operatively. However, this will not negate citizens' rights to seek external review through the State Ombudsman, other legal appeal processes, or the Courts at any time during the internal review process.

The Council's Internal Review of Council Decisions Policy, has been adopted in accordance with Section 270 of the Act. This policy was formally reviewed by Council on 22nd June 2016 and is one aspect of Council's customer focused approach to service delivery. It provides a further opportunity to review the way Council provides services to the community, and to identify areas for improvement.

The following diagram demonstrates the review processes available to the applicant for the review of Council decisions:



During 2016-2017 reporting year, Council received one (1) request for the Internal Review of Council Decision under Section 270 of the Local Government Act 1999 in relation to the Community Assistance Grants Program 2017 in particular the decision to grant $5,000.00 towards the Orroroo Regional Tourism Group application. The Council decision was made at the Council Meeting held on 26th April 2017.

Due to the fact that the decision to allocate the grant funding to the project as suggested by the Orroroo Regional Tourism Group was formally made by Council at its meeting held on 26th April 2017, Council resolved for an independent person to be appointed to mediate the internal review process. The independent person was appointed in accordance with Clause 6.1 – Assignment of applications for review to Council, of the Internal Review of Council Decision Policy and Procedure Version 6.0.

Council at its meeting held on 24th May 2017 resolved to appoint Ms Alison Shaw of Shaw Mediation to act as the independent person.

Following commencement of the Review process, the application was withdrawn by the applicant.

National Competition Policy

Pursuant to the Government Business Enterprises (Competition) Act 1996 Council has no report to make as no activities were conducted in Category 1 or 2 activities during the 2016-2017 financial year.

Council does not operate any business activity subject to the application of Policy principles.

Procurement - Competitive Tender and Local Purchasing

The Council has reviewed its procurement processes and the Procurement Policy version 1 was adopted in June 2016 pursuant to the Ombudsman Act 1972, Local Government Act 1999 and Work Health and Safety Act 2012.

Council's Procurement Policy has been applied in the purchase of all goods and services including items of a capital nature during the reporting year. Wherever possible the use of local suppliers for the purchase of goods and services is given due consideration provided the specification and other prerequisites meet Council's requirements.

By-Laws

Pursuant to section 249(7) of the *Local Government Act 1999*, notice was given that at its meeting on 25th May 2016, the Council adopted the following by-laws:

1. Permits and Penalties By-law No. 1 of 2016;
2. Moveable Signs By-law No. 2 of 2016;
3. Local Government Land By-law No. 3 of 2016;
4. Roads By-law No. 4 of 2016;
5. Dogs By-law No. 5 of 2016;
6. Cats By-law No. 6 of 2016; and
7. Waste Management By-Law No. 7 of 2016

Copies of the By-laws are available for review during ordinary office hours at the Council's office located at 17 Second Street, Orroroo SA, and on the Council's website http://www.orroroo.sa.gov.au

The By-laws commence operation in accordance with section 249(5) of the *Local Government Act 1999*, four months after the day on which they are published in the *Government Gazette.* Publication date was 2nd June 2016 therefore operation date was 2nd October 2016.

Council Policies

Listed below are the various policies or codes either required by the Local Government Act 1999 or other Acts or agreed to by Council:

Document Title	Version #	Last Reviewed	Date Set for Review
Building & Swimming Pool Inspection Policy	2.0	Sep-12	June2017
Burial & Cremation Act 2013 Policy	1.0	9/06/2015	June 2017
Caretaker Policy	1.0	Mar-14	2018
Code of Conduct - Council Employees		NA	NA
Code of Conduct - Council Members		NA	NA
Code of Conduct - Volunteers		New	2017
Code of Practice - Access to Council & Committee Meetings & Documents	4.0	New	2018
Code of Practice - Meeting Procedure		New	2017
Complaints Handling Procedure	1.0	26/10/2016	Oct 2018
Complaints Policy	1.0	26/10/2016	Oct 2018
Council Members - Allowances & Benefits		New	2017
Council Members - Records Management Policy	1.0	26/10/2016	Oct 2018
Council Members - Training & Development Policy	4.0	22/06/2016	July 17
Debtor Management Policy		22/2/2017	Feb 2019
Disposal of Land & Assets Policy	1.0	22/06/2016	June 2018
Fees & Charges Policy	1.1	22/06/2016	July 2017
Fraud & Corruption Prevention Policy	1.0	26/10/2016	Oct 2018
Freedom of Information	8.0	8/07/2014	2018
Induction for New Council Policy		New	2018
Informal Gatherings	1.0	22/06/2016	Nov 2018
Interaction of the Development FOI & Copyright Acts Policy		New	2018
Internal Controls Policy	3.0	14/01/2014	2018
Internal Review of a Council Decision Policy & Procedure	6.0	22/06/2016	June 2019
Leases, Licences & Permits Policy		New	2017
Order Making Policy	4.0	8/10/2013	2017
Procurement Policy	1.0	22/06/2016	June 2018
Prudential Management Policy	2.0	10/06/2014	2016
Public Consultation Policy	4.0	22/06/2016	June 2019
Rating Policy		New	2017
Records Management Policy - Staff	7.0	26/10/2016	Oct 2016
Requests for Services Under Sect 270 Policy		New	2017
Requests for Services Under Sect 270 Procedure		New	2017
Risk Management Policy	8.0	8/07/2014	2017
Road & Public Place Name Policy		New	2017
Whistleblower Protection Policy	6.0	26/10/2016	Oct 2018

Functions of the Council

In keeping with the legislative requirements the Council makes decisions which direct and/or determine its activities and functions. Such decisions include the approval of works and services to be undertaken, and the resources which are to be made available to undertake such works and services.

Decisions are also made to determine whether or not approvals are to be granted for applications from residents for various forms of development.

Services for the Community

Council makes decisions on policy issues relating to services that are provided for members of the public. These services currently include:

- Cemeteries
- Civic Affairs – Australia Day Ceremonies, Remembrance & Anzac Days, Australian Citizenship ceremonies
- Community Bus
- Community Library
- Development Controls
- Dog Control
- Emergency Services
- Environmental Health Matters
- Fire Protection and Prevention
- Flood Protection and Prevention
- Heritage Preservation
- Immunisation Programs
- Litter Bins
- Memorial Halls
- Parking Controls
- Parks and Reserves
- Playground Equipment
- Public Conveniences
- Public Seating
- Public Swimming Pools
- Recreational / Sporting Facilities
- Refuse Collection and Disposal
- Roads, Footpaths and Kerbing
- School Crossings
- On-site Wastewater Management
- Street Beautification
- Street Closures for community events
- Street Lighting
- Street Sweeping
- Street Trees
- Tourism
- Traffic Control
- Weed and Vermin Control
- Youth Matters

Public Participation

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

These are:-

a) Deputations – With the permission of the Committee Chairman or the Council Chairman, a member of the public can address a Committee or the Council on any issue within the Council's jurisdiction.
b) Presentations to Council – With prior notification and arrangements with the Chairman, a member of the public can address the Council for five minutes on any issue relevant to Council.
c) Petitions – Written petitions can be addressed to the Council on any issue within the Council's jurisdiction.
d) Written requests – A member of the public can write to the Council on any Council policy, activity or service.
e) Elected Members – Members of the public can contact their Elected Members of Council to discuss any issue relevant to Council.
f) Staff Members – Members of the public can contact Council Staff to discuss any issue relevant to Council.

Public Consultation Policy

The purpose of this Policy is to outline the principles and procedures that the Council will follow to involve the community in planning and decision making in the local area, and to ensure accountability of the Council to the community through effective communication and consultation strategies.

The District Council of Orroroo Carrieton is committed to appropriate consultation with residents and other stakeholders on issues which affect them. This consultation involves seeking and receiving feedback, as well as supplying information. Consultation with residents can take a variety of forms including:-

a) Hand delivered or posted household letters
b) Letters personally addressed to individuals, including questionnaires
c) Public meetings on particular issues
d) Information via Council's monthly Goyder's Line Gazette article
e) Various pamphlets or publications
f) Advertising of some development and planning applications requiring approval by Council in local papers. Residents have the opportunity to make a written submission to Council with their comments on the application or proposal
g) Information via the Orroroo Area School weekly newsletter
h) Telephone sample surveys
i) Forums
j) Through participation in various consultative Committees which review existing facilities and programs, plan new community facilities or help shape Council policy

Access to Council Documents

Council documents are available for public inspection at the Council office between 9:00am and 5:00pm business days free of charge or can be viewed on Council's website www.orroroo.sa.gov.au

Members of the public may purchase copies of the documents listed below at the cost indicated in the Register of Fees and Charges levied by Council and shown below (postage and packing additional if mailed).

1) Annual Audited Financial Statements
2) Annual Budget (after adoption by Council)
3) Annual Report
4) Assessment Book
5) Campaign Donation Returns
6) Code of Conduct – Elected Members
7) Code of Practice for access to Council meetings and documents
8) Community Land Management Plan
9) Contract and Tender Policy
10) Council and Committee Agendas
11) Council and Committee Minutes
12) Council By-laws
13) Current Plan Amendment Reports
14) Development Application Register
15) Development Plans
16) Goyder's Line Gazette
17) Internal Review of Council Decisions
18) Meeting Notices
19) Order Making Policy
20) Policy Manual
21) Public Consultation Policy
22) Rating Policy
23) Record of Delegations
24) Register of Elected Members' Allowances and Benefits
25) Register of Employees' Salaries, Wages and Benefits
26) Register of Fees and Charges levied by Council
27) Register of Interests
28) Register of Parking Controls
29) Register of Public Streets and Roads
30) Strategic Plans
31) Voters Roll

Information Requests

A member of the public may make a request under the Freedom of Information Act 1991 for access to documents.

To gain access to these Council records, a member of the public must complete a Freedom of Information request application outlining the records that they wish to inspect and pay the prescribed fee.

During the 2016-2017 reporting year, Council received one (1) request under the Freedom of Information Act 1991.

Amendment of Council Records

A member of the public may gain access to Council documents to make amendments concerning their personal affairs by making a request under the Local Government Act 1999 or the Freedom of Information Act 1991 depending on the document that requires correction. A member of the public may then request a correction to any information about themselves that is incomplete, incorrect, misleading or out-of-date.

To gain access to these Council records, a member of the public must complete a Freedom of Information request application as indicated above outlining the records that they wish to inspect.

Management and Staffing

As at the 30th June 2017 the District Council Orroroo Carrieton had 13.1 full time equivalent employees (FTE) working across a range of service delivery areas of Council as detailed in the following resource areas:

Employee Resources	
Engineering	8.5
Human Services	0.9
Environmental	0.3
Corporate	3.4
Total Council Full Time Equivalents (FTEs)	**13.1**

And under the following Awards:

Employee Award	**Males**	**Females**
SA MSOA general	6	8
SA MSOA senior	1	0
LGE Award	8	0
Caretakers & Cleaners Award	1	1
Total (inc Casuals)	**16**	**9**

The Council continues to maintain its commitment to its people and a commitment to equal employment opportunities in the workplace. This is reflected in our encouragement for staff to participate in employee training programs and up skilling activities.

The Chief Executive Officer of the Council maintains a record (the Register of Remuneration) in accordance with Local Government Act 1999 - Section 105 and Schedule 4, clause 1 (g) requires information about the number of senior executive officers, kinds of allowances, and bonuses and benefits that are made available as part of the salary package/s. A person is entitled to inspect the Register of Remuneration at the principal office of the Council during ordinary office hours.

Chief Executive Officer

The Chief Executive Officer is employed under the following conditions:

- 5 Year Performance based contract
- Motor Vehicle Allowance
- Telephone/Communications Allowance
- Subsidised House Rental

Manager of Corporate & Community Services

The Manager of Corporate & Community Services is employed under the following conditions:

- Municipal Officers Award Level 6 plus Enterprise Bargaining Agreements
- Motor Vehicle Allowance
- Telephone/Communications Allowance
- Uniform allowance

Administration Staff

All other administration staffs are employed under the South Australian Municipal Salaried Officers Award and receive an annual uniform allowance.

Engineering Services Staff

Any employee of the Council who performs work covered by the Enterprise Bargaining Agreement and the Local Government Employees Award is employed under the following conditions of the District Council of Orroroo Carrieton Enterprise Bargaining Agreement 2016.

FINANCE & ASSET MANAGEMENT

Financial Performance Summary 2016/2017 Year

The following provides a summary of the Financial Performance being the Budget Comparison to Actual.

Local Government (Financial Management) Regulations 2011 - 10—Report on financial results

(1) A council, council subsidiary or regional subsidiary must, by no later than 31 December in each year, prepare and consider a report showing the audited financial results of each item shown in the statement of comprehensive income and balance sheet of the budgeted financial statements of the council, council subsidiary or regional subsidiary (as the case may be) for the previous financial year compared with the estimated financial results set out in the budget presented in a manner consistent with the Model Financial Statements.

(2) A council must also include in a report under sub-regulation (1) audited financial results for the previous financial year of the council's operating surplus ratio, net financial liabilities ratio and asset sustainability ratio compared with estimates set out in the budget presented in a manner consistent with the note in the Model Financial Statements entitled Financial Indicators.

Key Financlal Indicators	Note	Budget 2016-17 $,000	Actual 2016-17 $,000	Variance $,000
Operating Surplus Ratio				
Operating Surplus		(371)	(372)	(1)
Total Operating revenue		2,677	2,790	113
	1	**-14%**	**-13%**	**1%**
Net Financial Liabilities Ratio				
Net Financial Liabilities		399	46	(353)
Total Operating revenue		2,645	2,790	145
	2	**15%**	**2%**	**-13%**
Asset Sustainability Ratio				
Net Asset Renewals		855	618	(237)
Capital Expenditure per AMP		855	855	0
	3	**100%**	**72%**	**-28%**

Note 1 – Operating Surplus Ratio – variance = 1% Favourable

The operating result has been adjusted to remove the impact of abnormal grant revenue. This gives a true reflection of the underlying deficit that is being addressed in Councils Financial Strategy as detailed in its Long Term Financial Plan.

Roads to recovery grants were $239k higher than normal. The expenditure in relation to this was capitalised, accordingly the abnormal payment artificially inflated the operating result by $239k when this income is treated as operating revenue.

Financial assistance grants totalling $625k that relates to and will be spent in the 2017-18 year. These amounts were received on the 29th of June 2017. The accounting standards require this amount to be treated as income in the year it is received. Such treatment causes a distortion in the real operating result in both the 2016-17 & 2017-18 years (assuming no amounts are prepaid again in the 2017-18 financial year).

Note 2 – Net Financial Liabilities. Variance = 13% Favourable
The Net financial liabilities ratio has also been adjusted to remove the impact the prepayment of the financial assistance grant 2017-18 has on the cash on hand balance.

The unadjusted Net Financial Liabilities Ratio is (21%) a variance of 36% to the budget. The brackets indicate that Council is actually in a net financial assets position.

The adjusted net financial liabilities are $353k lower than originally budgeted.

The variance is explained by an under spend in budgeted capital expenditure of $121k as well as adjustments made in the first budget review of the year.

The Statement of Financial Position reported in budget review #1 was updated to reflect the final closing balances for liabilities and financial assets as identified in the final financial statements for the 2015-16 financial year. The original budgeted statement of financial position was based on the year-end forecast result for 2015-16 as estimated in May 2016.

Note 3 – Asset Sustainability Ratio. Variance = 28% Unfavourable
Council purchased a new Skid Steer Loader during the 2016-17 year. This was originally classified as a replacement asset however should have been classified as a new asset.

Had this purchased been correctly classified in the original budget then the target capital renewal expenditure would have been $735k instead of $855k and the recalculated asset sustainability ratio would be 86%. Councils target for the Asset Sustainability Ratio is in the range of 90% to 110%, Council are within 4% of the lower range when considering the amended ratio.

Financial Sustainability Analysis
Although Council is operating in a deficit situation it needs to be remembered that this matter has been addressed by the financial strategy and the forward projections that are included in Councils' Long Term Financial Plan. This plan demonstrates that Council will return to an underlying surplus position by the 2018-19 financial year.

Council's cash position is strong. Council has a net financial ratio ceiling of 100%, an result of 3% is well below this indicating that Council has considerable scope to fund anything unforeseen should it be required.

Council is also replacing its asset in line with the renewals as identified in its asset management plans.

Given the above analysis Council can state they have operated in a financially sustainable manner throughout the 2016-17 financial year.

Statement of Comprehensive Income	Note	Budget 2016-17 $,000	Actual 2016-17 $,000	Variance $,000
INCOME				
Rates		1,002	1,032	30
Statutory Charges		12	12	(0)
User Charges		182	142	(40)
Grants & Subsidies		1,410	1,417	7
Investment Income		15	20	5
Reimbursements	**1**	51	167	116
Other Revenues		5	0	(5)
Total Operating Income		**2,677**	**2,790**	**113**
EXPENDITURE				
Employee Costs	**2**	732	984	252
Materials, Contracts & Other Expenses	**3**	1,297	1,138	(159)
Depreciation		980	1,011	31
Finance Charges		39	29	(10)
Total Operating Expenditure		**3,048**	**3,162**	**114**
OPERATING SURPLUS/(DEFICIT)		**(371)**	**(372)**	**(1)**
Gain/Loss on disposal & fair value adjustments	**4**	50	(121)	(171)
Abnormal Roads To Recovery Grant & FAGS prepayment	**5**	239	864	625
NET SURPLUS / (DEFICIT) transferred to Equity Statement		**(82)**	**371**	**453**

Note 1 Reimbursement. Variance = $116k Favourable
The original budget has proven to be too conservative. It did not take into account an amount of $80k that was received from the state government in relation to road works undertaken o0n their behalf.

Note 2 – Employee Costs. Variance = $252k unfavourable
Total Employee costs consist of two components being operating (as reflected in the above Statement of Comprehensive Income) and capital (these amounts form a component of asset additions capitalised into the Statement of Financial Position).

Total employee costs were estimated to be $988k in the original budget. The final employee costs reported in Note 2 prior to any component being capitalised is $1,077k and overrun of $89k. This overrun occurred due to the employment of a trainee to replace retiring depot staff member, along with additional payout of sick leave, and payment of higher duties for acting Works Supervisor.

The $252k unfavourable variance reported in the above Statement of Comprehensive Income is explained by a combination of the $89k overrun as well as a difference in the amount of employee costs actually capitalised into the balance sheet when compared with the estimate

included in the original 2016-17 budget. The original amount forecast to be capitalised as $257k, the final amount capitalised was $93k a difference of $164k.

Note 3 – Materials Contractors & Other. Variance = $159k favourable
The under budget result in this budget line was achieved across a number of cost centres. Management have closely monitored non-salary expenditure throughout the years and this has led to the better than budget performance.

Note 4 – Gain / (Loss) on Disposal & Fair Value Adjustments. Variance = $171k unfavourable.
This line reflects transaction of a non-cash capital adjustment nature. The $121k reflects the undepreciated component of roads that were renewed during the 2016-17 financial year. The original budget contained an estimate of profit to be generated on assets being traded in however no vehicles were disposed on during 2016-17.

Note 5 – Abnormal Roads to Recovery Grant and Prepaid FAGS. Variance $625k
These amounts have been removed from operating revenue to demonstrate the underlying deficit that exists at present. The original budget had catered for the abnormal roads to recovery grant however Council were unaware of the Government's intention to prepay the FAGS grant until June 2017.

Statement of Financial Performance	Budget 2016-17 $,000	Actual 2016-17 $,000
ASSETS		
CURRENT ASSETS		
Cash & Cash Equivalents	616	1,481
Trade & Other Receivables	186	221
Inventories	6	23
Total Current Assets	**808**	**1,725**
NON-CURRENT ASSETS		
Financial Assets	38	30
Infrastructure, Property, Plant & Equipment	28,505	31,505
Other	0	
Total Non-Current Assets	**28,543**	**31,535**
TOTAL ASSETS	**29,351**	**33,260**
LIABILITIES		
CURRENT LIABILITIES		
Trade & Other Payables	164	173
Borrowings	148	148
Short Term Provisions	558	518
Total Current Liabilities	**870**	**839**
NON-CURRENT LIABILITIES		
Long Term Borrowings	347	292
Long Term Provisions	22	22
Total Non-Current Liabilities	**369**	**314**
TOTAL LIABILITIES	**1,239**	**1,153**
NET ASSETS	**28,112**	**32,107**
EQUITY		
Accumulated Surplus	1,059	1,705
Asset Revaluation Reserve	27,053	30,402
Other Reserves	0	0
TOTAL EQUITY	**28,112**	**32,107**

Summary

In summary, the comparison between the actual and budget result illustrates that the financial base used for the preparation of the Annual Business Plan and Budget is improving to the extent that the figures are now reliable. The improved financial position and reporting has provided a reliable base for the preparation of Council's Long Term Financial Management Plan.

Auditor Independence

Councils are required to report on the remuneration payable to the auditor during the year and to differentiate between audit and non-audit fees.

The Council auditor details are:

Galpins Auditors & Accountants
PO Box 4067
NORWOOD SA 5067
Phone: 8332 3433

Term of Appointment *2015-2020 (5 Year term)*

Amount paid for audit services during 2016/2017 year was $15,400 inc GST

INFRASTRUCTURE & SERVICES

Road Assets	*Length*
Sealed Roads	45km
Unsealed Roads	1,583km
Bridges and Major Culverts	224
Ancillary / Footpaths	various

Waste Collection Service

In the previous Annual Report, it was reported that Council had reviewed its waste collection service and engaged Veolia Environmental for the collection of kerbside refuse and recyclables. This continued during 2016/2017 with the following tonnes collected:

Waste Collection	
Total Tonnes Collected	*424t*
- *Waste*	*194t*
- *Recycling*	*79t*
- *Other Waste*	*151t*
Average Route Distance	*250km*

Capital Road Re-Sheeting Program 2016/2017 Year

Road	Budget	Actual Cost	Difference
Almerta Road	13,500	2,620	10,880
Mt James Road	17,000	18,357	-(1,357)
Tyeka Road	25,000	19,783	5,217
Johnburgh Road (Belton)	45,000	13,677	31,323
Paratoo Road/Paratoo Road North & Treehaven Road	137,600	120,144	17,456
Wilmington Road	120,000	93,126	26,874
Fifth Street – Footpath Works	85,000	115,670	-(30,670)
Booleroo Springs Road	30,000	11,676	18,324
O'Dea Road	25,000	11,283	13,717
Morchard Road (Shephard's)	20,000	4,700	15,300
Kilmore Road	20,000	3,600	16,400
Johnburgh Road	120,000	87,620	32,380
Minburra Road	60,000	Deferred	60,000
Morchard (Hammond) Road	30,000	6,700	23,300
Bullyacre Road	20,000	Deferred	20,000
Total	**$768,100**	**$508,956**	**$259,144**

Orroroo Heavy Vehicle Bypass

The Council continued with the preparation of design concepts and extensive consultation for the upgrade to the Orroroo Heavy Vehicle Bypass Route.

Resulting from further consultation, Council agreed to prepare a Social and Environmental Impact Study on the proposed route as a result of concerns raised by residents during the public consultation.

The Social and Environmental Report was considered by Council at the May 2017 Council at which Council resolved:

That the revised plans, report and estimates for the Orroroo Heavy Vehicle Bypass Design be received with the community consultation on the concept plans, report, cost estimates, along with the Social and Environmental Report be deferred to August/September 2017.

With the consultation due to occur in August/September 2017, further information will be provided in the 2017/2018 Annual Report on the project.

TOURISM & ECONOMIC DEVELOPMENT

Orroroo Regional Tourism Group

In April 2016, the Orroroo Carrieton Tourism and Events Committee was disbanded by Council. Members of the community have now formed the Orroroo Regional Tourism Group to stimulate tourism in the community.

Council has formed a partnership with the Orroroo Regional Tourism Group to undertake volunteering work within the Council area. Maintenance on walking tracks and parks and gardens has been undertaken during 2016/2017.

COMMUNITY RECREATION & SOCIAL

Australia Day 2017

The annual Australia Day Breakfast and Ceremonies were held on Thursday 26th January. The morning was enjoyed by over 220 people with breakfast provided by the Orroroo & District Lions Club at the beautiful Lions Park.

Presentation of the Awards was made to the following Recipients:

Citizen of the Year - Lynette Bollinger
Young Citizen of the Year – Isaac Jesser
Event of the Year – 2016 Bike SA Annual Tour: Orroroo Area School

L-R: Samela Harris (Australia Day Ambassador), Lynette Bollinger (Citizen of the Year), Isaac Jesser (Young Citizen of the Year), Gaye Kuerschner (on behalf of Orroroo Area School Community Event of Year) and Kathie Bowman (Council Chairman)

ENVIRONMENT, HERITAGE & SUSTAINABILITY

Orroroo Water Quality

The Council has continued its support in 2016/2017 for the Orroroo Water Quality Project to ESCOSA and SA Water

With the determination provided by the Essential Services Commission ESCOSA) requiring SA water to further assess water quality projects, the community was left in abeyance for a period of time waiting for the assessment process to conclude. At the conclusion, the Council and the community was informed that the Orroroo water Quality Project received the highest priority. With the assessment completed, ESCOSA provided SA water with the final clearance to proceed with planning the project.

Further consultation occurred with the community that resulted in the formation of the Orroroo Water Quality Improvement reference Group, with the Group provided with the following roles and responsibilities:

- Raise issues and opportunities relating to the Orroroo Water Quality Improvement project
- Advise SA Water on current and emerging issues relating to the project from a community perspective
- Communicate to SA Water and the community of its understanding of the economic, environmental and technical issues relating to this project
- Group members will act as a conduit between the community and SA Water and represent community enquiries and concerns raised through personal contact and provide this information into the Reference Group, SA Water and the community
- Provide feedback on processes to communicate project information with the broader community and in representation to SA Water

As at the end of the reporting period the communication between the Community Reference group and SA water continued with the final outcome on the Project yet to be finalised.

Orroroo Community Waste Water Management Scheme

The Council has identified the installation of a Community Waste Water Management Scheme (CWMS) in the township of Orroroo to meet the priority needs of key essential services for the safe and reliable disposal of waste water.

Resulting from the identified need, Council engaged engineers to prepare a concept design for a scheme to provide a waste water disposal path for the Hospital, Community Aged Care Home, businesses, Caravan Park, school and the main public conveniences. The concept plan was used to apply for funding under the Federal Governments Stronger Regions Program, however the application was unsuccessful.

After considering the feedback on the unsuccessful application, Council applied for funding under the Federal Governments Building Better Regions funding program, with an application submitted in March 2017. In addition, Council made a formal submission to the Local Government Association – CWMS Fund for a capital contribution to the Project.

The Council is waiting for confirmation on the success of the applications and submissions.

REGULATORY SERVICES

Public Health Plan

Lifestyle for Health provides the strategic direction for how the District Council of Orroroo Carrieton can further improve the health and wellbeing of the community.

In line with the requirements of the *South Australian Public Health Act 2011,* the Plan considers local priority issues as well as the economic, social and environmental conditions (the 'social determinants of health') which impact on health. [1]

The Plan does not address all public health issues, rather it is a 'place to start' having regard to local priorities as well as the national and state policy context surrounding public health. In particular, it strengthens the Council's capacity to engage with other organisations in advocating and progressing opportunities to improve services and programs.

As the first Public Health Plan for the Council, *Lifestyle for Health* provides a starting point for assessing the community's state of health and identifying strategic priorities for improving wellbeing. Council will review the Plan within each five year planning cycle, in accordance with the SA *Public Health Act 2011.* [1]

Councils undertake many functions which contribute to the health of the community by fostering improved social, environmental and economic conditions. These include planning, infrastructure, regulatory services, environmental management, libraries and community programs. This broad role is not always understood in the community and the Plan can help to increase community awareness and understanding.

Public health planning also recognises that a broad spectrum of other stakeholders impact on health and wellbeing, as well as Councils. Various government organisations, non-government agencies, private organisations and local groups have a role to play. This Plan recognises the contribution of various stakeholders in promoting community health.

A copy of the final of the final report is available on Council's website www.orroroo.sa.gov.au and at the Council Office.

ATTACHMENT 1: AUDITORS FINANCIAL REPORT 2015/2016

District Council of Orroroo Carrieton

DISTRICT COUNCIL OF
ORRORO/CARRIETON
Southern Flinders Ranges • Established 1997

General Purpose Financial Reports

For year ended 30 June 2017

District Council of Orroroo Carrieton
General Purpose Financial Reports
for the year ended 30 June 2017

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DISTRICT COUNCIL OF ORROROO CARRIETON

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 June 2017

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

- the accompanying financial statements comply with the *Local Government Act 1999, Local Government (Financial Management) Regulations 2011* and Australian Accounting Standards.
- the financial statements present a true and fair view of the Council's financial position at 30 June 2017 and the results of its operations and cash flows for the financial year.
- internal controls implemented by the Council provide a reasonable assurance that the Council's financial records are complete, accurate and reliable and were effective throughout the financial year.
- the financial statements accurately reflect the Council's accounting and other records.

Stephen Rufus
CHIEF EXECUTIVE OFFICER

Kathie Bowman
CHAIRMAN/COUNCILLOR

Date: 29th NOVEMBER 2017

District Council of Orroroo Carrieton
STATEMENT OF COMPREHENSIVE INCOME
for the year ended 30 June 2017

	Notes	2017 $'000	2016 $'000
INCOME			
Rates	2	**1,032**	936
Statutory charges	2	**12**	15
User charges	2	**142**	210
Grants, subsidies and contributions	2	**2,281**	1,215
Investment income	2	**20**	19
Reimbursements	2	**167**	218
Total Income		**3,654**	2,613
EXPENSES			
Employee costs	3	**984**	1,115
Materials, contracts & other expenses	3	**1,138**	1,098
Depreciation, amortisation & impairment	3	**1,011**	933
Finance costs	3	**29**	55
Total Expenses		**3,162**	3,201
OPERATING SURPLUS / (DEFICIT)		**492**	(588)
Asset disposal & fair value adjustments	4	**(121)**	(113)
NET SURPLUS / (DEFICIT) transferred to Equity Statement		**371**	(701)
Other Comprehensive Income			
Amounts which will not be reclassified subsequently to operating result			
Changes in revaluation surplus - infrastructure, property, plant & equipment	9	**-**	3,349
Total Other Comprehensive Income		**-**	3,349
TOTAL COMPREHENSIVE INCOME		**371**	2,648

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

District Council of Orroroo Carrieton

STATEMENT OF FINANCIAL POSITION

as at 30 June 2017

	Notes	2017 $'000	2016 $'000
ASSETS			
Current Assets			
Cash and cash equivalents	5	**1,481**	1,082
Trade & other receivables	5	**221**	109
Inventories	5	**23**	10
		1,725	1,201
Non-current Assets held for Sale	20	**-**	-
Total Current Assets		**1,725**	1,201
Non-current Assets			
Financial assets	6	**30**	38
Infrastructure, property, plant & equipment	7	**31,505**	31,853
Total Non-current Assets		**31,535**	31,891
Total Assets		**33,260**	33,092
LIABILITIES			
Current Liabilities			
Trade & other payables	8	**173**	130
Borrowings	8	**148**	139
Provisions	8	**518**	635
		839	904
Liabilities relating to Non-current Assets held for Sale	20	**-**	-
Total Current Liabilities		**839**	904
Non-current Liabilities			
Borrowings	8	**292**	440
Provisions	8	**22**	12
Total Non-current Liabilities		**314**	452
Total Liabilities		**1,153**	1,356
NET ASSETS		**32,107**	31,736
EQUITY			
Accumulated Surplus		**1,705**	1,334
Asset Revaluation Reserves	9	**30,402**	30,402
TOTAL EQUITY		**32,107**	31,736

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

District Council of Orroroo Carrieton

STATEMENT OF CHANGES IN EQUITY

for the year ended 30 June 2017

2017	Notes	Accumulated Surplus	Asset Revaluation Reserve	Available for sale Financial Assets	Other Reserves	TOTAL EQUITY
		$'000	$'000	$'000	$'000	$'000
Balance at end of previous reporting period		**1,334**	**30,402**	**-**	**-**	**31,736**
Net Surplus / (Deficit) for Year		**371**				**371**
Balance at end of period		**1,705**	**30,402**	**-**	**-**	**32,107**

2016						
Balance at end of previous reporting period		2,035	27,053		-	29,088
Net Surplus / (Deficit) for Year		(701)				(701)
Other Comprehensive Income						
Changes in revaluation surplus - infrastructure, property, plant & equipment			3,349			3,349
Balance at end of period		1,334	30,402	-	-	31,736

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

District Council of Orroroo Carrieton

STATEMENT OF CASH FLOWS

for the year ended 30 June 2017

	Notes	2017 $'000	2016 $'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
Rates - general & other		**1,023**	986
Fees & other charges		**13**	16
User charges		**81**	253
Investment receipts		**15**	19
Grants utilised for operating purposes		**2,452**	1,306
Reimbursements		**184**	240
Other revenues		**(1)**	-
Payments			
Employee costs		**(1,089)**	(1,157)
Materials, contracts & other expenses		**(1,333)**	(1,283)
Finance payments		**(31)**	(64)
Net Cash provided by (or used in) Operating Activities		**1,314**	316
CASH FLOWS FROM INVESTING ACTIVITIES			
Receipts			
Sale of replaced assets		**-**	110
Repayments of loans by community groups		**8**	-
Payments			
Expenditure on renewal/replacement of assets		**(618)**	(510)
Expenditure on new/upgraded assets		**(166)**	-
Net Cash provided by (or used in) Investing Activities		**(776)**	(400)
CASH FLOWS FROM FINANCING ACTIVITIES			
Payments			
Repayments of borrowings		**(139)**	(220)
Net Cash provided by (or used in) Financing Activities		**(139)**	(220)
Net Increase (Decrease) in cash held		**399**	(304)
Cash & cash equivalents at beginning of period	10	**1,082**	1,386
Cash & cash equivalents at end of period	10	**1,481**	1,082

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

District Council of Orroroo Carrieton
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2017

Note 1 - SIGNIFICANT ACCOUNTING POLICIES

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

1 Basis of Preparation

1.1 Compliance with Australian Accounting Standards

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

The financial report was authorised for issue by certificate under regulation 14 of the *Local Government (Financial Management) Regulations 2011* dated 29 November 2017.

1.2 Historical Cost Convention

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

1.3 Critical Accounting Estimates

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

1.4 Rounding

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

2 The Local Government Reporting Entity

The District Council of Orroroo Carrieton is incorporated under the SA Local Government Act 1999 and has its principal place of business at 17 Second St Orroroo. These financial statements include the Council's direct operations and all entities through which Council controls resources to carry on its functions. In the process of reporting on the Council as a single unit, all transactions and balances between activity areas and controlled entities have been eliminated.

Trust monies and property held by Council but subject to the control of other persons have been excluded from these reports.

3 Income recognition

Income is measured at the fair value of the consideration received or receivable. Income is recognised when the Council obtains control over the assets comprising the income, or when the amount due constitutes an enforceable debt, whichever first occurs.

4 Cash, Cash Equivalents and other Financial Instruments

Cash Assets include all amounts readily convertible to cash on hand at Council's option with an insignificant risk of changes in value with a maturity of three months or less from the date of acquisition.

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

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

Note 1 - SIGNIFICANT ACCOUNTING POLICIES (cont)

All financial instruments are recognised at fair value at the date of recognition. A detailed statement of the accounting policies applied to financial instruments forms part of Note 12.

5 Inventories

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

6 Infrastructure, Property, Plant & Equipment

6.1 Initial Recognition

All assets are initially recognised at cost.

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

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

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

6.2 Materiality

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

6.3 Subsequent Recognition

All material asset classes are revalued on a regular basis such that the carrying values are not materially different from fair value. For infrastructure and other asset classes where no active market exists, fair value is determined to be the current replacement cost of an asset less, where applicable, accumulated depreciation calculated on the basis of such cost to reflect the already consumed or expired future economic benefits of the asset. Further detail of existing valuations, methods and valuers are provided at Note 7.

6.4 Depreciation of Non-Current Assets

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

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

Note 1 - SIGNIFICANT ACCOUNTING POLICIES (cont)

6.5 Impairment

Assets that have an indefinite useful life are not subject to depreciation and are reviewed annually for impairment. Assets that are subject to depreciation are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount (which is the higher of the present value of future cash outflows or value in use).

For assets whose future economic benefits are not dependent on the ability to generate cash flows, and where the future economic benefits would be replaced if Council were deprived thereof, the value in use is the depreciated replacement cost. In assessing impairment for these assets, a rebuttable assumption is made that the current replacement cost exceeds the original cost of acquisition.

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

6.6 Borrowing Costs

Borrowing costs in relation to qualifying assets (net of offsetting investment revenue) have been capitalised in accordance with AASB 123 "Borrowing Costs".

7 Payables

7.1 Goods & Services

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

7.2 Payments Received in Advance & Deposits

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

8 Borrowings

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

9 Employee Benefits

9.1 Salaries, Wages & Compensated Absences

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

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

Note 1 - SIGNIFICANT ACCOUNTING POLICIES (cont)

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

9.2 Superannuation

The Council makes employer superannuation contributions in respect of its employees to the Local Government Superannuation Scheme. The Scheme has two types of membership, each of which is funded differently. No changes in accounting policy have occurred during either the current or previous reporting periods. Details of the accounting policies applied and Council's involvement with the schemes are reported in Note 16.

10 Construction Contracts

Construction works undertaken by Council for third parties are generally on an agency basis where the third party reimburses Council for actual costs incurred, and usually do not extend beyond the reporting period. As there is no profit component, such works are treated as 100% completed. Reimbursements not received are recognised as receivables and reimbursements received in advance are recognised as "payments received in advance".

11 GST Implications

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

12 Receivables and Creditors include GST receivable and payable.

13 Except in relation to input taxed activities, revenues and operating expenditures exclude GST receivable and payable.

14 Non-current assets and capital expenditures include GST net of any recoupment.

15 Amounts included in the Statement of Cash Flows are disclosed on a gross basis.

12 Pending Accounting Standards

Certain new accounting standards and UIG interpretations have been published that are not mandatory for the 30 June 2017 reporting period and have not been used in preparing these reports.

AASB 7	Financial Instruments – Disclosures
AASB 9	Financial Instruments
AASB 15	Revenue from Contracts with Customers
AASB 17	Leases
AASB 1058	Income of Not-for-Profit Entities

Standards containing consequential amendments to other Standards and Interpretations arising from the above - AASB 2010-7, AASB 2014-1, AASB 2014-3, AASB 2014-4, AASB 2014-5, AASB 2014-6, AASB 2014-7, AASB 2014-8, AASB 2014-9, AASB 2014-10, AASB 2015-1, AASB 2015-2, AASB 2015-3, AASB 2015-4, AASB 2015-5, AASB 2015-6 and AASB 2015-7.

(Standards not affecting local government have been excluded from the above list.)

Council is of the view that other than AASB 16 and AASB 1058, none of the above new standards or interpretations will affect any of the amounts recognised in the financial statements, but that they may impact certain information otherwise disclosed.

Accounting Standard AASB 16 *Leases* may have a material effect on the amounts disclosed in these reports, particularly in relation to Infrastructure, Property, Plant & Equipment, but does not commence until the 2019/20 financial period, and it is not Council's intention to adopt this Standard early.

Note 1 - SIGNIFICANT ACCOUNTING POLICIES (cont)

Accounting Standard AASB 1058 *Income of Not-for-Profit Entities* may have a material effect on the amounts disclosed in these reports, particularly in revenues from grants & subsidies, but does not commence until the 2019/20 financial period, and it is not Council's intention to adopt this Standard early.

District Council of Orroroo Carrieton

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

for the year ended 30 June 2017

Note 2 - INCOME

	Notes	2017 $'000	2016 $'000
RATES REVENUES			
General Rates		**894**	794
Less: Mandatory rebates		**(12)**	(8)
Less: Discretionary rebates, remissions & write offs		**(30)**	(3)
		852	783
Other Rates (including service charges)			
Natural Resource Management levy		**32**	26
Waste collection		**132**	124
Water supply		**8**	7
		172	157
Other Charges			
Penalties for late payment		**8**	6
		8	6
Less: Discretionary rebates, remissions & write offs		**-**	(10)
		1,032	936
STATUTORY CHARGES			
Development Act fees		**8**	11
Animal registration fees & fines		**4**	4
		12	15
USER CHARGES			
Cemetery/crematoria fees		**16**	9
Swimming pool fees		**8**	16
Cropping		**20**	20
Hall & equipment hire		**5**	4
Rental Charges		**13**	13
Sales - general		**7**	22
Sundry		**73**	126
		142	210
INVESTMENT INCOME			
Interest on investments			
Local Government Finance Authority		**20**	19
		20	19

Note 2 - INCOME (cont')

	Notes	2017 $'000	2016 $'000
REIMBURSEMENTS			
- for private works		**167**	218
		167	218
GRANTS, SUBSIDIES, CONTRIBUTIONS			
Other grants, subsidies and contributions			
Financial Assistance Grants - General		1,464	492
Financial Assistance Grants - Local Roads		375	101
Roads to Recovery		421	604
Other grants, subsidies and contributions		21	18
		2,281	1,215
		2,281	1,215

The functions to which these grants relate are shown in Note 12.

Sources of grants		
Commonwealth government	**2,260**	603
State government	**21**	612
	2,281	1,215

Individually Significant Item

Prepaid 2017-18 Financial assistance Grants	**625**	0

District Council of Orroroo Carrieton

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

for the year ended 30 June 2017

Note 3 - EXPENSES

	Notes	2017 $'000	2016 $'000
EMPLOYEE COSTS			
Salaries and Wages		**841**	924
Employee leave expense		**95**	148
Superannuation - defined contribution plan contributions	15	**94**	99
Workers' Compensation Insurance		**47**	56
Other		**-**	3
Less: Capitalised and distributed costs		**(93)**	(115)
Total Operating Employee Costs		**984**	1,115
Total Number of Employees		***10***	*11*
(Full time equivalent at end of reporting period)			
MATERIALS, CONTRACTS & OTHER EXPENSES			
Prescribed Expenses			
Auditor's Remuneration			
- Auditing the financial reports		**14**	41
Elected members' expenses		**61**	63
Operating Lease Rentals - cancellable leases		**24**	35
Subtotal - Prescribed Expenses		**99**	139
Other Materials, Contracts & Expenses			
Contractors		**306**	396
Vehicle Repairs Maintenance		**95**	141
Freight		**2**	4
Legal Expenses		**17**	30
Other Contractual Services		**-**	25
Electricity		**40**	36
Minor Equipment - Expensesd		**15**	50
Plant & Equipment - Capitalised		**249**	-
Other Amounts Capitalised		**38**	-
Computer Hardware / Software		**43**	45
Water & Sewerage & Gas		**71**	56
Uniforms Clothing/Protective Clothing		**8**	6
Office Consumables		**16**	13
General Maintenance Materials		**92**	200
Conferences/Seminars Training		**29**	17
Travel & Accommodation		**1**	4
Subsidies/Membership Fees		**34**	32
Telephone		**21**	20
Printing		**-**	15
Insurance		**149**	124
Vehicle Registration		**20**	22
Grants To Outside Bodies		**16**	23

Note 3 - EXPENSES (cont')

	Notes	2017 $'000	2016 $'000
Other Expenses		**34**	70
NRM levy		**32**	25
Road Resheeting		402	
Less Amounts Capitalised		**(691)**	(395)
Subtotal – Other Materials, Contractors & Expenses		**1,039**	959
		1,138	1,098
DEPRECIATION, AMORTISATION & IMPAIRMENT			
Depreciation			
Land		**-**	-
Land		**-**	-
Buildings & Other Structures		**207**	135
Roads		**662**	657
Plant & Equipment		**122**	121
Other Assets		**20**	20
		1,011	933
Less: Capitalised and distributed costs			
Less: transfer to non-current assets held for sale	20		
Less: Impairment expense offset to asset revaluation reserve	9		
		1,011	933
FINANCE COSTS			
Interest on Loans		**29**	55
		29	55

District Council of Orroroo Carrieton
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2017

Note 4 - ASSET DISPOSAL & FAIR VALUE ADJUSTMENTS

	Notes	**2017** **$'000**	2016 $'000
INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT			
Assets renewed or directly replaced			
Proceeds from disposal		**-**	.110
Less: Carrying amount of assets sold or disposed of		**121**	223
Gain (Loss) On Disposal		**(121)**	(113)
NET GAIN (LOSS) ON DISPOSAL OR REVALUATION OF ASSETS		**(121)**	(113)

District Council of Orroroo Carrieton
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2017

Note 5 - CURRENT ASSETS

	Notes	2017 $'000	2016 $'000
CASH & EQUIVALENT ASSETS			
Cash on Hand and at Bank		**(3)**	153
Deposits at Call		**1,484**	929
Short Term Deposits & Bills, etc			
Bills of Exchange			
		1,481	1,082
TRADE & OTHER RECEIVABLES			
Rates - General & Other		**137**	128
Accrued Revenues		**9**	4
Debtors - general		**112**	37
GST Recoupment		**23**	
Total		**281**	169
Less: Allowance for Doubtful Debts		**60**	60
		221	109
INVENTORIES			
Stores & Materials		**23**	10
		23	10

Note 6 - NON-CURRENT ASSETS

	Notes	2017 $'000	2016 $'000
FINANCIAL ASSETS			
Receivables			
Loans to community organisations		**30**	38
TOTAL FINANCIAL ASSETS		**30**	38

District Council of Orroroo Carrieton

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

for the year ended 30 June 2017

Note 7 - INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT

		2016 $'000				2017 $'000			
	FV Level	Fair Value	Cost	Acc' Depn	Carry Amt	**Fair Value**	**Cost**	**Acc' Depn**	**Carry Amt**
Land	2	465		-	465	**465**	**-**	**-**	**465**
Land	3	1,361			1,361	**1,361**	**-**	**-**	**1,361**
Buildings & Other Structures	3	9,014	28	(6,004)	3,038	**9,014**	**46**	**(6,211)**	**2,849**
Infrastructure (inc roads)	3	36,045	435	(10,481)	25,999	**5,067**	**932**	**(10,286)**	**25,713**
Plant & Equipment		-	3,243	(2,316)	927	**-**	**3,492**	**(2,438)**	**1,054**
Other Assets		-	623	(560)	63	**-**	**642**	**(579)**	**63**
TOTAL		46,885	4,329	(19,361)	31,853	**45,907**	**5,112**	**(19,514)**	**31,505**
Comparatives		*34,063*	*11,384*	*(16,297)*	*29,150*	***46,885***	***4,329***	***(19,361)***	***31,853***

	2016 $'000	CARRYING AMOUNT MOVEMENTS DURING YEAR $'000								2017 $'000
	Carry Amt	**Additions New**	**Renewals**	**Disposal**	**Depn**	**Impair**	**Transfers In**	**Out**	**Net Reval**	**Carry Amt**
Land	465	-	-	-	-	-	-	-	-	**465**
Land	1,361	-	-	-	-	-	-	-	-	**1,361**
Buildings & Other Structures	3,038	-	18	-	(207)	-	-	-	-	**2,849**
Infrastructure (inc roads)	25,999	-	497	(121)	(662)	-	-	-	-	**25,713**
Plant & Equipment	927	166	83	-	(122)	-	-	-	-	**1,054**
Other Assets	63	-	20	-	(20)	-	-	-	-	**63**
TOTAL	**31,853**	**166**	**618**	**(121)**	**(1,011)**	**-**	**-**	**-**		**31,505**
Comparatives	*29,150*	-	*510*	*(223)*	*(933)*	-	*1,361*	(1,361)	*3,343*	*31,853*

This Note continues on the following pages.

Note 7 (cont) – INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT

General Valuation Principles

Accounting procedure:

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

Highest and best use:

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

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

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

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

Transition to AASB 13:

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

Fair value hierarchy level 2 valuations:

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

Fair value hierarchy level 3 valuations of land:

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

Note 7 (cont) – INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT

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

There is no known market for these assets and they are valued at depreciated current replacement cost. This method involves:

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

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

This method has significant inherent uncertainties, relying on estimates of quantities of materials and labour, residual values and useful lives, and the possibility of changes in prices for materials and labour, and the potential for development of more efficient construction techniques.

Land & Land Improvements

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

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

These assets were revalued as at as at 1 July 2015 by Malonies Field Services.

Buildings & Other Structures

Buildings and other structures generally are recognised at fair value, based on current market values. However, special purpose buildings (such as public toilets) for which there are no market are valued at depreciated current replacement cost. Buildings which Council does not intend to replace at the end of their useful life are valued at the market value of the “highest and best” use. These assets were revalued as at as at 1 July 2015 by Malonies Field Services.

Infrastructure

Transportation and other infrastructure assets were revalued by Tonkins Consulting at depreciated current replacement cost with the subsequent changes brought to account as at the 1 July 2015. All acquisitions made after the date of valuation are recorded at cost.

Plant & Equipment

These assets are recognised on the cost basis.

Furniture & Fittings

These assets are recognised on the cost basis.

District Council of Orroroo Carrieton
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2017

Note 8 - LIABILITIES

		2017 $'000		2016 $'000	
TRADE & OTHER PAYABLES	Notes	**Current**	**Non-current**	Current	Non-current
Goods & Services		**130**		93	
Accrued expenses - employee entitlements		**20**		31	
Accrued expenses - other		**4**		6	
Other		**19**		-	
		173	**-**	130	-
BORROWINGS					
Loans		**148**	**292**	139	440
		148	**292**	139	440

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

PROVISIONS					
Employee entitlements (including oncosts)		**163**	**22**	267	12
Other		**355**		368	
		518	**22**	635	12

District Council of Orroroo Carrieton
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2017
Note 9 - RESERVES

ASSET REVALUATION RESERVE	Notes	1/7/2016 $'000	Net Increments (Decrements) **$'000**	Transfers, Impairments $'000	**30/6/2017 $'000**
Land		1,185			**1,185**
Buildings & Other Structures		619			**619**
Roads		28,598			**28,598**
TOTAL		30,402			**30,402**
	Comparatives	27,053	*3,349*		***30,042***

PURPOSES OF RESERVES

Asset Revaluation Reserve

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

District Council of Orroroo Carrieton
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2017

Note 10 - RECONCILIATION TO CASH FLOW STATEMENT

(a) Reconciliation of Cash

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

	Notes	**2017** **$'000**	2016 $'000
Total cash & equivalent assets	5	**1,481**	1,082
Balances per Cash Flow Statement		**1,481**	1,082

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

Net Surplus (Deficit)	**371**	(701)
Non-cash items in Income Statement		
Depreciation, amortisation & impairment	**1,011**	933
Net increase (decrease) in unpaid employee benefits	**(105)**	(37)
Change in allowances for under-recovery		
Grants for capital acquisitions treated as Investing Activity		
Net (Gain) Loss on Disposals	**121**	113
	1,398	308
Add (Less): Changes in Net Current Assets		
Net (increase) decrease in receivables	**(112)**	72
Net (increase) decrease in inventories	**(13)**	(4)
Net (increase) decrease in other current assets		-
Net increase (decrease) in trade & other payables	**54**	(47)
Net increase (decrease) in other provisions	**(13)**	(13)
Net Cash provided by (or used in) operations	**1,314**	316

(c) Financing Arrangements

Unrestricted access was available at balance date to the following lines of credit:		
Corporate Credit Cards	**1**	1

District Council of Orroroo Carrieton

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

for the year ended 30 June 2017

Note 11 - FUNCTIONS

	INCOMES, EXPENSES AND ASSETS HAVE BEEN DIRECTLY ATTRIBUTED TO THE FOLLOWING FUNCTIONS & ACTIVITIES									
	INCOME		EXPENSES		OPERATING SURPLUS (DEFICIT)		GRANTS INCLUDED IN INCOME		TOTAL ASSETS HELD (CURRENT & NON-CURRENT)	
	ACTUAL	ACTUAL	**ACTUAL**	ACTUAL	**ACTUAL**	ACTUAL				
	2017 $'000	2016 $'000	**2017** **$'000**	2016 $'000	**2017** **$'000**	2016 $'000	**2017** **$'000**	2016 $'000	**2017** **$'000**	2016 $'000
Business Undertaking	**754**	539	**-**	-	**754**	539	**-**	-	**166**	165
Community Services	**266**	190	**365**	370	**(99)**	(179)	**-**	-	**996**	991
Culture	**1**	1	**18**	18	**(17)**	(17)	**-**	-	**-**	-
Economic Development	**5**	4	**49**	50	**(44)**	(46)	**-**	-	**-**	-
Environment	**62**	45	**21**	21	**41**	23	**-**	-	**1,072**	1,067
Recreation	**18**	13	**197**	199	**(179)**	(186)	**34**	18	**466**	464
Regulatory Services	**14**	10	**34**	35	**(21)**	(25)		-	**-**	-
Transport & Communication	**1,542**	1,103	**1,013**	1,025	**529**	78	**1,324**	705	**27,190**	27,052
Plant Hire & Depot/Indirect	**420**	301	**252**	255	**168**	45	**-**	-	**-**	-
Unclassified Activities	**539**	385	**882**	893	**(343)**	(508)	**-**	-	**-**	-
Council Administration	**32**	23	**331**	335	**(299)**	(312)	**924**	492	**3,370**	3,353
TOTALS	**3,654**	2,613	**3,162**	3,201	**492**	(588)	**2,281**	1,215	**33,260**	33,092

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

Note 11 (cont) - COMPONENTS OF FUNCTIONS

The activities relating to Council functions are as follows:

Business Undertakings

Abattoirs, Caravan Parks, Electricity Supply, Gravel Pits/Quarries, Development of Land for Resale, Marinas/Boat Havens, Markets/Saleyards, Off-street Car Parks – fee paying, Private Works, Property Portfolio, Sewerage/CWMS, Water Supply – Domestic, Town Bus Service, and Other.

Community Services

Public Order and Safety, Crime Prevention, Emergency Services, Other Fire Protection, Other Public Order and Safety, Health Services, Pest Control – Health, Immunisation, Nursing Homes, Preventive Health Services, Other Health Services, Community Support, Elderly Citizens Facilities, Home Assistance Scheme, Other Services for the Aged and Disabled, Child Care Centres, Children and Youth Services, community Assistance, Community Transport, Family and Neighbourhood Support, Other Community Support, Community Amenities, Bus Shelters, Cemeteries / Crematoria, Public Conveniences, Car Parking – non-fee-paying, Telecommunications Networks, and Other Community Amenities.

Culture

Library Services, Mobile Libraries and Housebound Services, Static Libraries, Other Library Services, Cultural Services, Cultural Venues, Heritage, Museums and Art Galleries, and Other Cultural Services.

Economic Development

Employment Creation Programs, Regional Development, Support to Local Businesses, Tourism, and Other Economic Development.

Environment

Agricultural Services, Agricultural Water, Animal/Plant Boards, Land care, Other Agricultural Services, Waste Management, Domestic Waste, Green Waste, Recycling, Transfer Stations, Waste Disposal Facility, Other Waste Management, Other Environment, Coastal Protection, Stormwater and Drainage, Street Cleaning, Street Lighting, Street scaping, Natural Resource Management Levy, and Other Environment.

Recreation

Jetties, Other Marine Facilities, Parks and Gardens, Sports Facilities – Indoor, Sports Facilities – Outdoor, Swimming Centres – Indoor, Swimming Centres – Outdoor, and Other Recreation.

Regulatory Services

Dog and Cat Control, Building Control, Town Planning, Clean Air/Pollution Control, Litter Control, Health Inspection, Parking Control, and Other Regulatory Services.

Transport

Aerodrome, Bridges, Bus Service, Footpaths and Kerbing, Roads – sealed, Roads – formed, Roads – natural formed, Roads – unformed, Traffic Management, LGGC – roads (formula funded), and Other Transport.

Plant Hire & Depot

Council Administration

Governance, Administration, Elected Members, Organisational, Support Services, Accounting/Finance, Payroll, Housing for Council Employees, Human Resources, Information Technology, Communication, Rates Administration, Records, Occupancy, Contract Management, Customer Service, Other Support Services, Revenues, LGGC – General Purpose, and Separate and Special Rates.

District Council of Orroroo Carrieton
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2017

Note 12 - FINANCIAL INSTRUMENTS

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

Accounting Policies - Recognised Financial Instruments

Bank, Deposits at Call, Short Term Deposits	**Accounting Policy:** Carried at lower of cost and net realiseable value; Interest is recognised when earned. **Terms & conditions:** Deposits are returning fixed interest rates between a% and b% (2016: c% and d%). Short term deposits have an average maturity of *e* days and an average interest rates of f% (2016: g days, h%). **Carrying amount:** approximates fair value due to the short term to maturity.
Receivables - Rates & Associated Charges (including legals & penalties for late payment) Note: These receivables do not meet the definition of "financial instruments" and have been excluded from the following disclosures.	**Accounting Policy:** Carried at nominal values less any allowance for doubtful debts. An allowance for doubtful debts is recognised (and re-assessed annually) when collection in full is no longer probable. **Terms & conditions:** Secured over the subject land, arrears attract interest of j% (2016: k%) Although Council is not materially exposed to any individual debtor, credit risk exposure is concentrated within the Council's boundaries in the State. **Carrying amount:** approximates fair value (after deduction of any allowance).
Receivables - Fees & other charges	**Accounting Policy:** Carried at nominal values less any allowance for doubtful debts. An allowance for doubtful debts is recognised (and re-assessed annually) when collection in full is no longer probable. **Terms & conditions:** Unsecured, and do not bear interest. Although Council is not materially exposed to any individual debtor, credit risk exposure is concentrated within the Council's boundaries. **Carrying amount:** approximates fair value (after deduction of any allowance).
Receivables - other levels of government	**Accounting Policy:** Carried at nominal value. **Terms & conditions:** Amounts due have been calculated in accordance with the terms and conditions of the respective programs following advice of approvals, and do not bear interest. All amounts are due by Departments and Agencies of State and Federal Governments. **Carrying amount:** approximates fair value.
Receivables - Retirement Home Contributions	**Accounting Policy:** Carried at nominal values less any allowance for doubtful debts. An allowance for doubtful debts is recognised (and re-assessed annually) when collection in full is no longer probable. **Terms & conditions:** Amounts due have been calculated in accordance with the terms and conditions of the respective legislation. **Carrying amount:** approximates fair value (after deduction of any allowance).
Liabilities - Creditors and Accruals	**Accounting Policy:** Liabilities are recognised for amounts to be paid in the future for goods and services received, whether or not billed to the Council. **Terms & conditions:** Liabilities are normally settled on 30 day terms. **Carrying amount:** approximates fair value.
Liabilities - Retirement Home Contributions	**Accounting Policy:** To avoid inconvenience when complying with the separate audit requirements imposed by the relevant legislation, amounts are carried at nominal values. **Terms & conditions:** Pursuant to Commonwealth legislation certain intending residents are required to contribute amounts on an interest free basis. The amounts are subject to certain deductions as prescribed by the legislation, the balance being repaid on termination of tenancy. **Carrying amount:** approximates fair value for short tenancies; may be non-materially over-stated for longer tenancies.
Liabilities - Interest Bearing Borrowings	**Accounting Policy:** Carried at the principal amounts. Interest is charged as an expense as it accrues. **Terms & conditions:** secured over future revenues, borrowings ar**e** repayable (describe basis); interest is charged at fixed (or variable - describe) rates between l% and m% (2016: n% and p%) **Carrying amount:** approximates fair value.
Liabilities - Finance Leases	**Accounting Policy:** accounted for in accordance with AASB 117.

Note 12 (cont) - FINANCIAL INSTRUMENTS

Liquidity Analysis

2017	Due < 1 year	Due > 1 year; ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
Financial Assets	$'000	$'000	$'000	$'000	$'000
Cash & Equivalents	**1,481**	-	-	**1,481**	**1,481**
Receivables	**174**	**-**	**-**	**174**	**174**
Other Financial Assets		**30**	**-**	**30**	**30**
Total	**1,665**	**30**	**-**	**1,685**	**1,685**
Financial Liabilities					
Payables	**149**	**-**	**-**	**149**	**149**
Current Borrowings	**170**	**-**	**-**	**170**	**148**
Non-Current Borrowings		**323**	**-**	**323**	**292**
Total	**319**	**323**	**-**	**642**	**589**

2016	Due < 1 year	Due > 1 year; ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
Financial Assets	$'000	$'000	$'000	$'000	$'000
Cash & Equivalents	1,082	-	-	1,082	1,082
Receivables	79	-	-	79	79
Other Financial Assets		-	-	-	-
Total	1,161	-	-	1,161	1,161
Financial Liabilities					
Payables	93	-	-	93	93
Current Borrowings	171	-	-	171	139
Non-Current Borrowings		494	-	494	440
Total	264	494	-	758	672

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

	30 June 2017		30 June 2016	
	Weighted Average Interest Rate	Carrying Value	Weighted Average Interest Rate	Carrying Value
	%	$'000	%	$'000
Fixed Interest Rates	**5.55**	**440**	5.55%	579
		440		579

Note 12 (cont) - FINANCIAL INSTRUMENTS

Net Fair Value

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

Risk Exposures

Credit Risk represents the loss that would be recognised if counterparties fail to perform as contracted. The maximum credit risk on financial assets of the Council is the carrying amount, net of any allowance for doubtful debts. All Council investments are made with the SA Local Government Finance Authority and are guaranteed by the SA Government. Except as detailed in Notes 5 & 6 in relation to individual classes of receivables, exposure is concentrated within the Council's boundaries, and there is no material exposure to any individual debtor.

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

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

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

District Council of Orroroo Carrieton
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2017

Note 13 - FINANCIAL INDICATORS

	2017	2016	2015

These Financial Indicators have been calculated in accordance with *Information Paper 9 - Local Government Financial Indicators* prepared as part of the LGA Financial Sustainability Program for the Local Government Association of South Australia. Detailed methods of calculation are set out in the SA Model Statements.

The Information Paper was revised in May 2015 and the financial indicators for previous years have been re-calculated in accordance with the revised formulas.

Operating Surplus Ratio			
Operating Surplus	13.0%	(22.7%)	(3.7%)
Total operating revenue			

This ratio expresses the operating surplus as a percentage of Total Operating Revenue.

Adjusted Operating Surplus Ratio	*(4)%*	*2%*	*(22%)*

*In recent years the Federal Government has made advance payments prior to 30th June from future year allocations of Financial Assistance Grants, as explained in Note 1. The **Adjusted Operating Surplus Ratio – (1)** adjusts for the resulting distortion in the disclosed operating result for each year.*

Net Financial Liabilities Ratio			
Net Financial Liabilities	-16%	5%	2%
Total Operating Revenue			

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

Asset Sustainability Ratio			
Net Asset Renewals	68%	43%	51%
Depreciation			

Net asset renewals expenditure is defined as net capital expenditure on the renewal and replacement of existing assets, and excludes new capital expenditure on the acquisition of additional assets.

District Council of Orroroo Carrieton
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2017

Note 14 - UNIFORM PRESENTATION OF FINANCES

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

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

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

	2017		2016	
	$'000		$'000	
Income		**3,654**		2,613
less Expenses		**3,162**		3,201
Operating Surplus / (Deficit)		**492**		(588)
less **Net Outlays on Existing Assets**				
Capital Expenditure on renewal and replacement of Existing Assets	**618**		510	
Depreciation, Amortisation and Impairment	**(1,011)**		(933)	
Proceeds from Sale of Replaced Assets	**-**		(110)	
		(393)		(533)
less **Net Outlays on New and Upgraded Assets**				
Capital Expenditure on New and Upgraded Assets *(including investment property & real estate developments)*	**166**			
Amounts received specifically for New and Upgraded Assets	**-**		**-** -	
Proceeds from Sale of Surplus Assets *(including investment property and real estate developments)*	**-**		**-** -	
		166		
Net Lending / (Borrowing) for Financial Year		**719**		(55)

Note 15 – SUPERANNUATION

The Council makes employer superannuation contributions in respect of its employees to the Local Government Superannuation Scheme. The Scheme has two types of membership, each of which is funded differently. Permanent and contract employees of the South Australian Local Government sector have the option to contribute to Marketlink and/or Salarylink. All other employees (including casuals) have all contributions allocated to Marketlink.

Marketlink (Accumulation Fund) Members
Marketlink receives both employer and employee contributions on a progressive basis. Employer contributions are based on a fixed percentage of employee earnings in accordance with superannuation guarantee legislation (9.5% in 2016/2017). No further liability accrues to the Council as the superannuation benefits accruing to employees are represented by their share of the net assets of the Fund.

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

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

The Salarylink Fund is a multi-employer sponsored plan. As the Fund's assets and liabilities are pooled and are not allocated by each employer, the Actuary is unable to allocate benefit liabilities, assets and costs between employers. As provided by AASB 119.32(b), Council does not use defined benefit accounting for these contributions.

The most recent actuarial investigation was conducted by the Scheme's actuary, A C Miller, FIAA, of Russell Employee Benefits Pty Ltd as at 30 June 2011. The Trustee has determined that the current funding arrangements are adequate for the expected Salarylink liabilities. However, future financial and economic circumstances may require changes to Council's contribution rates at some future time.

District Council of Orroroo Carrieton
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2017

Note 16 - CONTINGENCIES & ASSETS & LIABILITIES NOT RECOGNISED IN THE BALANCE SHEET

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

1. LAND UNDER ROADS

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

2. POTENTIAL INSURANCE LOSSES

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

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

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

3. BANK GUARANTEES

Council has guaranteed certain loans and other banking facilities advanced to community organisations and sporting bodies, amounting to $30k (2016: $38k) at reporting date.

Council does not expect to incur any loss arising from these guarantees.

4. LEGAL EXPENSES

Council is the planning consent authority for its area under the Development Act 1993 (as amended). Pursuant to that Act, certain persons aggrieved by a planning decision of the Council may appeal. It is normal practice that parties bear their own legal costs. At the date of these reports, Council had no appeals against planning decisions made prior to reporting date. All known costs have been recognised, but the amount of further costs cannot be known until the appeals are determined.

5. CONTINGENT LIABILITIES

At the time of preparing these accounts there are no other known contingent liabilities to consider other than those raised above.

NOTE 17 - RELATED PARTIES DISCLOSURE

Key Management Personnel

The Key Management Personnel of the Council include the Chairman, Councillors and the CEO. Further to this the partner of an elected member is a long term employee of Council and the partner of the CEO works on a casual basis at the swimming pool.

	2017 $
Salaries, allowances & other short term benefits	**317**
TOTAL	**317**

Galpins
Accountants, Auditors
& Business Consultants

David Chant FCPA
Simon Smith FCPA
David Sullivan CPA
Jason Seidel CA
Renae Nicholson CA
Tim Muhlhausler CA
Aaron Coonan CA
Luke Williams CPA

Mount Gambier
233 Commercial Street West
PO Box 246, Mount Gambier SA 5290
DX 29044
P: (08) 8725 3068
F: (08) 8724 9553
E: admin@galpins.com.au

Stirling
Unit 4, 3-5 Mount Barker Road
PO Box 727, Stirling SA 5152
P: (08) 8339 1255
F: (08) 8339 1266
E: stirling@galpins.com.au

Norwood
2 Kensington Road, Norwood SA 5067
PO Box 4067, Norwood South SA 5067
P: (08) 8332 3433
F: (08) 8332 3466
E: norwood@galpins.com.au

W: www.galpins.com.au

ABN: 30 630 511 757

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INDEPENDENT AUDITOR'S REPORT

To the members of the District Council of Orroroo Carrieton

Opinion

We have audited the accompanying financial report of the District Council of Orroroo Carrieton (the Council), which comprises the statement of financial position as at 30 June 2017, the statement of comprehensive income, statement of changes in equity and cash flow statement for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the Council Certificate of the District Council of Orroroo Carrieton.

In our opinion, the accompanying financial report presents fairly, in all material aspects, the financial position of the Council as at 30 June 2017, and its financial performance and its cash flows for the year then ended in accordance with the Australian Accounting Standards, Local Government Act 1999 and Local Government (Financial Management) Regulations 2011.

Basis for Opinion

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

Council's Responsibility for the Financial Report

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

In preparing the financial report, Council is responsible for assessing the Council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Council either intends to liquidate the Council or to cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing the Council's financial reporting process.

Auditor's Responsibility for the Audit of the Financial Report

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

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

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

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

GALPINS ACCOUNTANTS, AUDITORS & BUSINESS CONSULTANTS

Tim Muhlhausler CA Registered Company Auditor
Partner

30th November 2017

Galpins

Accountants, Auditors
& Business Consultants

David Chant FCPA
Simon Smith FCPA
David Sullivan CPA
Jason Seidel CA
Renae Nicholson CA
Tim Muhlhausler CA
Aaron Coonan CA
Luke Williams CPA

Mount Gambier
233 Commercial Street West
PO Box 246, Mount Gambier SA 5290
DX 29044
P: (08) 8725 3068
F: (08) 8724 9553
E: admin@galpins.com.au

Stirling
Unit 4, 3-5 Mount Barker Road
PO Box 727, Stirling SA 5152
P: (08) 8339 1255
F: (08) 8339 1266
E: stirling@galpins.com.au

Norwood
3 Kensington Road, Norwood SA 5067
PO Box 4067, Norwood South SA 5067
P: (08) 8332 3433
F: (08) 8332 3466
E: norwood@galpins.com.au

W: www.galpins.com.au

ABN: 30 630 511 757

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INDEPENDENT AUDITOR'S REPORT

To the Members of the District Council of Orroroo Carrieton

Independent Assurance report on the Internal Controls of the District Council of Orroroo Carrieton

Qualified Opinion

We have audited the compliance of the District Council of Orroroo Carrieton (the Council) with the requirements of Section 125 of the *Local Government Act 1999* in relation only to the Internal Controls established by the Council to ensure that financial transactions relating to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities for the period 1 July 2016 to 30 June 2017 have been conducted properly and in accordance with law.

In our opinion, except for the possible effects on the internal controls of the matter referred to in the Basis for Qualified Opinion paragraph, the District Council of Orroroo Carrieton has complied, in all material respects, with *Section 125 of the Local Government Act 1999* in relation to Internal Controls established by the Council in relation to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities so as to provide reasonable assurance that the financial transactions of the Council have been conducted properly and in accordance with law for the period 1 July 2016 to 30 June 2017.

Basis for Qualified Opinion

The Council did not have formal mechanisms in place for the full financial year to ensure that a complete list of IT users' access rights to a number of finance system modules were reviewed by management. As a result, there was a risk that unauthorised changes in those modules could potentially be made and not be detected, potentially compromising the integrity of data systems and records. The Council has since reviewed the access rights within its finance system, and updated security settings in the system were established in May 2017 and formally activated in the system as at July 2017.

We conducted our engagement in accordance with applicable Australian Standards on Assurance Engagements ASAE 3100 *Compliance Engagements*, issued by the Australian Auditing and Assurance Standards Board, in order to state whether, in all material respects, the Council has complied with Section 125 of the Local Government Act 1999 in relation only to the Internal Controls specified above for the period 1 July 2016 to 30 June 2017. ASAE 3100 also requires us to comply with the relevant ethical requirements of the Australian professional accounting bodies.

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

Our Independence and Quality Control

We have complied with the independence and other relevant ethical requirements relating to assurance engagements, and apply Auditing Standard ASQC 1 *Quality Control for Firms that Perform Audits and Reviews of Financial Reports and Other Financial Information, and Other Assurance Engagements* in undertaking this assurance engagement.

Auditor's responsibility

Our responsibility is to express an opinion on the Council's compliance with Section 125 of the Local Government Act 1999 in relation only to the Internal Controls established by the Council to ensure that financial transactions relating to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities, based on our procedures. Our engagement has been conducted in accordance with applicable Australian Standards on Assurance Engagements ASAE 3100 Compliance Engagements, issued by the Australian Auditing and Assurance Standards Board, in order to state whether, in all material respects, the Council has complied with Section 125 of the Local Government Act 1999 in relation only to the Internal Controls specified above for the period 1 July 2016 to 30 June 2017. ASAE 3100 also requires us to comply with the relevant ethical requirements of the Australian professional accounting bodies.

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

Limitations of Controls

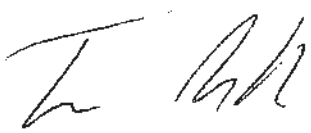
Because of the inherent limitations of any internal control structure it is possible that, even if the controls are suitably designed and operating effectively, the control objectives may not be achieved so that fraud, error, or non-compliance with laws and regulations may occur and not be detected.

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

Limitation of Use

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

GALPINS ACCOUNTANTS, AUDITORS & BUSINESS CONSULTANTS



Tim Muhlhausler CA, Registered Company Auditor
Partner

30th November 2017

DISTRICT COUNCIL OF ORROROO CARRIETON

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 June 2017

CERTIFICATION OF AUDITOR INDEPENDENCE

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of District Council of Orroroo Carrieton for the year ended 30 June 2017, the Council's Auditor, Galpins, has maintained its independence in accordance with the requirements of the Local Government Act 1999 and the Local Government (Financial Management) Regulations 2011 made under the Act.

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

.....

Stephen Rufus
CHIEF EXECUTIVE OFFICER

.....

John Comrie
AUDIT COMMITTEE CHAIRMAN

District Council of Orroroo Carrieton
ANNUAL FINANCIAL STATEMENTS
For The Year Ended 30 June 2017

STATEMENT BY AUDITOR

I confirm that, for the audit of the financial statements of the District Council of Orroroo Carrieton for the year ended 30 June 2017, I have maintained my independence in accordance with the requirements of APES 110 – Code of Ethics for Professional Accountants, Section 290, published by the Accounting Professional and Ethical Standards Board, in accordance with the *Local Government Act 1999 and the Local Government (Financial Management) Regulations 2011* made under that Act.

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

Tim Muhlhusler

Partner – Galpins

Dated this 30th day of November 2017

ATTACHMENT 2: ANNUAL BUSINESS PLAN & BUDGET 2016-2017 – IMPLEMENTATION REPORT JULY 2017 – FINAL

District Council of Orroroo Carrieton

DISTRICT COUNCIL OF
ORRORO/CARRIETON
Southern Flinders Ranges • Established 1997

ANNUAL BUSINESS PLAN AND BUDGET

2016-2017

Implementation Report

June 2017

Introduction

The Annual Business Plan and Budget Implementation Report is a quarterly report for the purpose of monitoring, reporting and measuring the implementation of the Strategies, Actions and Projects adopted for implementation during the year.

The report provides a measuring system for each of the actions based on Date Completed, Expenditure and standards/outcomes, with an overall score provided.

The following reporting system is used to indicate the following:

Completed

Commenced

Outstanding

Summary of Abbreviations

The following summarises the abbreviations used with the Implantation Plan:

LTFMP – Long Term Financial Management Plan
LTAMP – Long Term Asset Management Plan
GCSC – Governance and Corporate Services Committee
WESC – Works and Engineering Services Committee
AC – Audit Committee
CEO – Chief Executive Officer
MCCS – Manager of Corporate and Community Services
MWES – Manager of Works and Engineering Services
AO-F – Administration Officer – Finance
AO-RP – Administration Officer – Rates and Property

Strategy / Actions		Completed	Commenced	Outstanding
1.0	**Governance, Administration and Compliance**			
1.1	**Finalise 5 Year Strategic and Community Plan (2017 – 2022)**			
1.1.1	Elected Members and Senior Staff internal workshop to develop Vison and Strategies for inclusion in draft Plan			
1.1.2	Develop LTFMP and LTAMP for inclusion in the draft Strategic Plan			
1.1.3	Finalise Draft Strategic and Community Plan for community consultation			
1.1.4	Release of draft Strategic and Community Plan for community consultation			
1.1.5	Consultation period for draft Strategic and Community Plan			
1.1.6	Consideration of feedback and comments on draft Strategic and Community Plan			
1.1.7	Adoption of Strategic and Community Plan by Council			
1.2	**Completion of Business Continuity Plan**			
1.2.1	Review of draft Plan for the purpose of finalising Plan			
1.2.2	Preparation of Final Plan			
1.2.3	Final Plan to be adopted by Council			
1.2.4	Business Continuity Pan to be implemented to include staff training session			
1.3	**Complete Elector Representation Review as required under the Local Government Act 1999**			
1.3.1	Commence Representation Review Project and appoint person to prepare Representation Options Review Paper			
1.3.2	Preparation of Options Review Paper and adoption for release for pubic consultation			
1.3.3	Initial Public Consultation on Options Paper			
1.3.4	Consideration of feedback and preparation of Representation Review Report on proposed structure and adoption for release for public consultation			
1.3.5	Final Public Consultation on Proposed Structure Report and hearing of submissions			
1.3.6	Adoption of Final Representation Review Report and submission to the Electoral Commissioner			
1.4	**Continued review of Council policies as required under the Local Government Act 1999**			
1.4.1	Continually review Policies as identified in the Governance Compliance Audit			
1.5	**Review all leases and licenses over Council land and implement new documentation**			
1.5.1	Write to all Lease and License holders advising of the expiry of the current leases and licenses and provide draft copies of new documentation to be used, and advise of insurance responsibilities			
1.5.2	Review all terms and conditions of leases and licenses for consultation with all lease and license holders			
1.5.3	Write to all Lease and License holders advising of proposed terms and conditions and arrange meetings to work through proposal and negotiate arrangements			
1.5.4	Negotiated Lease and License terms and conditions to be reviewed and approved			
1.5.5	Finalise all Lease and Licenses for compliance with common expiry date of 30 June			

Strategy / Actions		Completed	Commenced	Outstanding
2.0	**Financial and Asset Management**			
2.1	**Finalise 10 Year Long Term Financial Management Plan and Asset Management Plan, to ensure long term financial sustainability**			
2.1.1	Develop draft Long Term Financial Management and Asset Management Plan			
2.1.2	Draft Long Term Financial Management Plan and Asset Management Plan to be considered by Audit Committee and recommended to Council for inclusion within the draft Strategic and Community Plan			
2.1.3	Community Consultation on the draft Long Term Financial and Asset Management Plan incorporated in the Strategic ad Community Plan			
2.1.4	Review draft Long Term Financial Management Plan and Asset Management Plan as a result of consultation			
2.1.5	Adoption of Long Term Financial Management Plan and Asset Management Plan			
2.2	**Review all Council buildings and categorize to determine priority for replacement, maintenance, insurance and identify buildings surplus to requirements and for sale**			
2.2.1	Preliminary review of Councils assets against insurance schedule and valuations for depreciation and categorize assets			
2.2.2	Prepare asset review report that formally categorizes all Council building assets and identifies surplus assets for consideration			
2.2.3	Adoption of report for general community consultation and consultation with relevant community groups			
2.2.4	Undertake direct consultation with relevant community groups and community in general			
2.2.5	Feedback and submissions on consultation to be considered and final report prepared			
2.2.6	Final report adopted by Council for implementation in the 2017/2018 year			
2.3	**Continued collection of outstanding rate debtors with the sale of land for non-payment of rates**			
2.3.1	Continued collection of outstanding rates in accordance with policy to include quarterly review of rate instalment payments			
2.3.2	Provide list of properties resolved by Council for Sale in accordance with Section 184 of the Local Government Act to collection agency solicitor for issuing of notices			
2.3.3	Notices to be issued, advertised and placed on properties in accordance with the Act			
2.3.4	Report on response from issuing of notices on properties to be provided to Council for consideration			
2.3.5	Council to consider report on the responses and determine action to be taken – to proceed with sale process or to apply for land to be transferred to Council under Section 185			
2.3.6	For properties to be sold under Section 184, ,list of properties and details to be provided to Collection Agency Solicitor to continue procedure			

Strategy / Actions		Completed	Commenced	Outstanding
2.3.7	For properties that recovery of rates is not viable due to identified reasons, submission to be forwarded to the Minister for Crown Lands in accordance with Section 185 of the Act			
2.4	**Continued review of all operations to explore efficiencies and savings, to include exploring shared services arrangements and other models for the efficient and cost effective delivery of services**			
2.4.1	Prepare report on services delivered by Council and service delivery standards for consideration			
2.4.2	Undertake review of service delivery standards and the method of delivery, with the aim of identifying services to be contracted out and/or performed under a shared service arrangement with adjoining Council's			
2.4.3	Prepare final report resulting from review to be considered and adopted			
2.4.4	Formally write to adjoining and Regional Council's to obtain an expression of interest in the delivery of identified services under a shared services model			
2.4.5	For services that are identified for delivery by contractors prepare tender and contract specifications for tendering purposes, and seek interest from adjoining Council's to participate in contracting			
2.5	**Finalise the development of the internal control systems to ensure compliance with accounting principles and auditor requirements**			
2.5.1	Finalise Internal Controls Review within the Control Trac System			
2.5.2	Report summary and actions required for the effective implementation of Internal Controls to the Audit Committee for consideration			
2.5.3	Provide summary report and actions to the Auditors as part of the annual audit			
2.5.4	Implement actions to ensure Internal Controls are implemented, with progress reports provided to the Audit Committee			
2.6	**Finalise review and development of financial management policies, procedures and systems**			
2.6.1	Continually review policies, procedures and systems in conjunction with internal control system development, Audit Committee recommendations and Auditor requirements			

Strategy / Actions		Completed	Commenced	Outstanding
3.0	**Infrastructure and Services**			
3.1	**Continued review of standards and service levels for the efficient, effective and sustainable delivery of all Council's services and management of assets**			
3.1.1	Review the delivery of services in conjunction with the wider review under strategy 2.4			
3.2	**Develop 5 year capital works program for road re-sheeting and footpaths**			
3.2.1	Review asset data maintained by Tonkin Consulting Engineers to ensure that data is up to date accurate			
3.2.2	Develop 5 year capital works program from data			
3.2.3	5 year program to be adopted and incorporated in the Long Term Financial Management Plan and Assets Management Plan, and Annual Business Plan.			
4.0	**Implementation of Capital Projects and Programs**			
4.1	**Replace Council Chamber Chairs**			
4.1.1	Purchase and replace Council chamber chairs			
4.1.2	Dispose by sale process the old Council chamber chairs			
4.2	**Replace Orroroo Memorial Hall – Switch Board**			
4.2.1	Organise contractor and specification for the installation of new Switch Board			
4.2.2	Installation of Switch Board as per specified requirements			
4.3	**Replace Irrigation Controller at the Orroroo Oval**			
4.3.1	Organise supply of new irrigation controller and installation			
4.3.2	Install new irrigation controller at oval			
4.4	**Replace and Upgrade the Orroroo Swimming Pool filtration system**			
4.4.1	Finalise inspection and specification of works for installation of filtration system			
4.4.2	Organise contractors to perform works including demolition of part of the plant room, installation of the filtration system, construction of structure over system, and security fencing			
4.4.3	Installation of filtration system and operational testing for pool opening			
4.4.4	Construction of shelter structure over filtration equipment			
4.4.5	Completion of Security fencing around filtration system			
4.5	**Road Re-Sheeting and Footpaths Program Works**			
4.5.1	Almerta Road			
4.5.2	Mt James Road			
4.5.3	Tyeka Road			
4.5.4	Johnburg Road (Belton)			
4.5.5	Paratoo Road / Paratoo North Road & Treehaven Road			
4.5.6	Wilmington Road			
4.5.7	Fifth Street – Footpath Works			
4.5.8	Booleroo Springs Road			
4.5.9	O'Dea Road			
4.5.10	Morchard Road (Shepard's)			
4.5.11	KILMORE ROAD			
4.5.12	Johnburgh Road			

Strategy / Actions		Completed	Commenced	Outstanding
4.5.13	Minburra Road			
4.5.14	Morchard (Hammond) Road			
4.5.15	Bullyacre Road (carry over to 2017/2018 year)			
4.6	**Plant and Machinery Replacement Purchases**			
4.6.1	Call tenders by selected tender process for the purchase of a Tray top ute and multi purpose ute, with dual cab ute to be traded			
4.6.2	Complete purchase of utes			
4.6.3	Assess suitable size Skid Steer Loader to be purchased			
4.6.4	Call tenders for Skid Steer Loader based on specification via LGAP			
4.6.5	Complete purchase of Skid Steer Loader			
4.6.6	Call tenders for disposal of surplus utes, loader and small tractor			
4.6.7	Complete disposal of surplus utes, loader and tractor			
5.0	**Implementation of Operational Projects**			
5.1	**Revaluation of identified buildings as part of insurance review**			
5.1.1	Identify building assets insurance category			
5.1.2	Arrange for revaluation of identified buildings as part of the continued insurance review based on insurance category			
5.1.3	Completion of revaluation and reporting to LG Risk Services and alteration of insurance schedule and premiums			
5.2	**Maintenance on Orroroo Town Hall and Toilets**			
5.2.1	Finalise works to be performed based on building condition assessment			
5.2.2	Organise contractors to perform identified works			
5.2.3	All works to be completed			
5.3	**Waste Management Study**			
5.3.1	Commencement of Project with site visit by consultant			
5.3.2	Review all operations and other waste management practices within the community			
5.3.3	Draft Study report to be received for comment and reported to the Works & Engineering Services Committee			
5.3.4	Final Study report to be received and adopted by the Committee			
5.3.5	Waste Study to be adopted by Council			
5.3.6	Development implementation plan from Study recommendations			
5.4	**Carrieton Town Entrance wall**			
5.4.1	Finalise specifications for wall foundations in conjunction with Orroroo Community Studies Students			
5.4.2	Organise for concrete foundation to be constructed			
5.4.3	Installation of solar lighting at wall			
5.5	**Crown Land Development Concept Plans - Orroroo**			
5.5.1	Engage consultants to prepare concept plans for the development of crown land within Orroroo to include :- residential development, retirement living and aged care facilities for indigenous community, and cultural open space areas			

Strategy / Actions		Completed	Commenced	Outstanding
5.5.2	Plans to be prepared and provided to Council in draft form for consideration			
5.5.3	Plans to be considered and amended as required			
5.5.4	Final concept development plans to be adopted and included in Native Title discussions and negotiations			
5.6	**Orroroo Heavy Vehicle Bypass Concept Designs**			
5.6.1	Commencement of Project with engagement of Mace Engineering			
5.6.2	Completion of draft designs, costings and report			
5.6.3	Presentation of draft design to Committee			
5.6.4	Acceptance of Draft for release for public/stakeholder consultation			
5.6.5	Completion of public/stakeholder consultation, including community/public forum			
5.6.6	Finalisation of design, costing and report resulting from consultation			
5.6.7	Presentation of final Report to Council			
5.6.8	Preparation of funding submission for Special Local Roads			
5.6.9	Preparation of submission to DPTI seeking funding towards bypass upgrade			
5.6.10	Finalisation of funding for Project and inclusion in Capital Works for 2017/2018 ABP			

Reporting Detail

1.0 Governance, Administration and Compliance

Strategy **1.1 Finalise 5 Year Strategic and Community Plan (2017 – 2022)**		**Timeframe**	Sept 16 – Feb 17		**Target:**- Develop a sound Strategic Plan with Integrated LTFMP and LTAMP to achieve long term financial sustainability							
Actions		**Action Dates**	**Budget**	**Status**	**Date Completed**		**Expenditure**		**Standards Outcomes**		**Overall Score**	**Comment**
					Date	Score	Actual	Score	Achieved	Score		
1.1.1	Elected Members and Senior Staff internal workshop to develop Vison and Strategies for inclusion in draft Plan	Sep 16	$1,000	Completed	Nov 16	0	$1,000		Yes	1	1	Due to the delay in the Workshop and the development of the LTFMP & LTAMP, the completion dates have been reviewed. The Plan was released for consultation as at 30th June and scheduled for adoption at the July 2017 Council meeting.
1.1.2	Develop LTFMP and LTAMP for inclusion in the draft Strategic Plan	Feb 17		Completed	Apr 17	0			Yes	2	2	
1.1.3	Finalise Draft Strategic and Community Plan for community consultation	Feb 17		Completed	Jun 17	0			Yes	2	2	
1.1.4	Release of draft Strategic and Community Plan for community consultation	May 17		Completed	Jun 17	0			Yes	2	2	
1.1.5	Consultation period for draft Strategic and Community Plan	May 17		Completed	Jun 17	0			Yes	2	2	
1.1.6	Consideration of feedback and comments on draft Strategic and Community Plan	June 17		Outstanding								
1.1.7	Adoption of Strategic and Community Plan by Council	June 17		Outstanding								

Strategy **1.2 Completion of Business Continuity Plan**		**Timeframe**	Jul 16 – Apr - 17		**Target:**- Completion of Plan							
Actions		**Action Dates**	**Budget**	**Status**	**Date Completed**		**Expenditure**		**Standards Outcomes**		**Overall Score**	**Comment**
					Date	Score	Actual	Score	Achieved	Score		
1.2.1	Review of draft Plan for the purpose of finalising Plan	Sep 16	$7,000	Completed	23 Aug	2	$7,000		Yes	2	4	Report provided advising of final plan
1.2.2	Preparation of Final Plan	Oct 16 – Feb 17		Completed	Feb 17	2			Yes	2	4	
1.2.3	Final Plan to be adopted by Council	Mar 17		Completed	Mar 17	2			Yes	2	4	
1.2.4	Business Continuity Pan to be implemented to include staff training session	Apr 17		Completed	Feb 17	2			Yes	2	4	

Strategy **1.3 Complete Elector Representation Review as required under the Local Government Act 1999**		**Timeframe**	Sep 16 – May 17		**Target:**- Completion of Review in Compliance with the Act and the Electoral Commissioner requirements							
Actions		**Action Dates**	**Budget**	**Status**	**Date Completed**		**Expenditure**		**Standards Outcomes**		**Overall Score**	**Comment**
					Date	Score	Actual	Score	Achieved	Score		
1.3.1	Commence Representation Review Project and appoint person to prepare Representation Options Review Paper	Sep 16	N/A	Completed	28 Sept	2	N/A		Yes	2	4	
1.3.2	Preparation of Options Review Paper and adoption for release for pubic consultation	Oct 16 – Dec 16		Completed	Jan 17	1	N/A		Yes	2	3	Commenced and will be completed in Jan 17
1.3.3	Initial Public Consultation on Options Paper	Jan 17 – Feb 17		Completed	Mar 17	1	N/A		Yes	2	3	Timeframe to be Feb – Mar 17
1.3.4	Consideration of feedback and preparation of Representation Review Report on proposed structure and adoption for release for public consultation	Mar 17		Outstanding								Consultation has been redone due to notice not published in Government Gazette – Sept 17
1.3.5	Final Public Consultation on Proposed Structure Report and	Apr 17 – May 17		Outstanding								Deferred to October 17

	hearing of submissions											
1.3.6	Adoption of Final Representation Review Report and submission to the Electoral Commissioner	May 17		Outstanding								Timeframe Amend Oct 17

Strategy **1.4 Continued review of Council policies as required under the Local Government Act 1999**		**Timeframe**	Jul 16 – Jun 17		**Target:**- To ensure compliance with the Local Government Act and Regulations							
Actions		**Action Dates**	**Budget**	**Status**	**Date Completed**		**Expenditure**		**Standards Outcomes**		**Overall Score**	**Comment**
					Date	Score	Actual	Score	Achieved	Score		
1.4.1	Continually review Policies as identified in the Governance Compliance Audit	Jul 16 – Jun 17	N/A									Completed for the year

Strategy **1.5 Review all leases and licenses over Council land and implement new documentation**		**Timeframe**	Sep 16 – Jun 17		**Target:**- Finalise all lease and license over Council land and new documentation implemented, with all leases and licenses signed							
Actions		**Action Dates**	**Budget**	**Status**	**Date Completed**		**Expenditure**		**Standards Outcomes**		**Overall Score**	**Comment**
					Date	Score	Actual	Score	Achieved	Score		
1.5.1	Write to all Lease and License holders advising of the expiry of the current leases and licenses and provide draft copies of new documentation to be used, and advise of insurance responsibilities	Oct 16	N/A	Completed	Dec 16	0			Yes	2	2	
1.5.2	Review all terms and conditions of leases and licenses for consultation with all lease and license holders	Nov 16		Completed	Dec 16	1			Yes	2	3	
1.5.3	Write to all Lease and License holders advising of proposed terms and conditions and arrange meetings to work through proposal and negotiate	Dec 16 –May 17		Completed	Jan 17	1			Yes	2	3	

	arrangements											
1.5.4	Negotiated Lease and License terms and conditions to be reviewed and approved	Dec 16 – May 17		Completed	Jun 17	1			Yes	2	3	
1.5.5	Finalise all Lease and Licenses for compliance with common expiry date of 30 June	Jun 17		Outstanding								To be completed by Dec 17

2.0 Financial and Asset Management

Strategy **2.1 Finalise 10 Year Long Term Financial Management Plan and Asset Management Plan, to ensure long term financial sustainability**		**Timeframe**	Sep 16 – Feb 17		**Target:**- Adopted Long Term Financial Management Plan and Asset Management Plan							
Actions		**Action Dates**	**Budget**	**Status**	**Date Completed**		**Expenditure**		**Standards Outcomes**		**Overall Score**	**Comment**
					Date	Score	Actual	Score	Achieved	Score		
2.1.1	Develop draft Long Term Financial Management and Asset Management Plan	Sep 16	N/A	Completed	Sep 16	2			Yes	2	4	
2.1.2	Draft Long Term Financial Management Plan and Asset Management Plan to be considered by Audit Committee and recommended to Council for inclusion within the draft Strategic and Community Plan	Oct 16		Completed	Apr 17	0	N/A		Yes	2	3	
2.1.3	Community Consultation on the draft Long Term Financial and Asset Management Plan incorporated in the Strategic ad Community Plan	Dec 16 – Jan 17		Commenced	Jun17							
2.1.4	Review draft Long Term Financial Management Plan and Asset Management Plan as a result of consultation	Feb 17		Outstanding								To be completed in Jul 17
2.1.5	Adoption of Long Term Financial Management Plan and Asset Management Plan	Feb 17		Outstanding								To be adopted in Jul 17

Strategy **2.2 Review all Council buildings and categorize to determine priority for replacement, maintenance, insurance and identify buildings surplus to requirements and for sale**		**Timeframe**	Aug 16 to Jun 16		**Target:**- Reduced expenditure on Council's fixed assets via maintenance, insurance and depreciation							
Actions		**Action Dates**	**Budget**	**Status**	**Date Completed**		**Expenditure**		**Standards Outcomes**		**Overall Score**	**Comment**
					Date	Score	Actual	Score	Achieved	Score		
2.2.1	Preliminary review of Councils assets against insurance schedule and valuations for depreciation and categorize assets	Aug 16 – Oct 16	N/A	Completed	Dec 16	0	N/A		Yes	1	1	A number o groups were consulted with general consultation being in conjunction with the Asset Management Plan. The Asset Management Plan adopted in Jul 17. The insurance review was completed in May 17
2.2.2	Prepare asset review report that formally categorizes all Council building assets and identifies surplus assets for consideration	Nov 16 – Jan 17		Completed	Mar 17	0			Yes	2	2	
2.2.3	Adoption of report for general community consultation and consultation with relevant community groups	Feb 17		Completed	Apr 17	0			Yes	2	2	
2.2.4	Undertake direct consultation with relevant community groups and community in general	Mar 17 – Apr 17		Completed	May 17	1			Yes	2	3	
2.2.5	Feedback and submissions on consultation to be considered and final report prepared	May 17		N/A								
2.2.6	Final report adopted by Council for implementation in the 2017/2018 year	Jun 17		Completed	Jun 17	1			Yes	2	3	

Strategy **2.3 Continued collection of outstanding rate debtors with the sale of land for non-payment of rates**		**Timeframe**	Jul 16 to Jun 17		**Target:**- Collection of 80% of Councils outstanding Rates							
Actions		**Action Dates**	**Budget**	**Status**	**Date Completed**		**Expenditure**		**Standards Outcomes**		**Overall Score**	**Comment**
					Date	Score	Actual	Score	Achieved	Score		
2.3.1	Continued collection of outstanding rates in accordance	Ongoing	$40,000				Nil					

	with policy to include quarterly review of rate instalment payments											
2.3.2	Provide list of properties resolved by Council for Sale in accordance with Section 184 of the Local Government Act to collection agency solicitor for issuing of notices	Sep 16		Completed	20 Sept	2			Yes	2	4	
2.3.3	Notices to be issued, advertised and placed on properties in accordance with the Act	Oct 16 – Dec 16		Completed	Feb 17	0			Yes	1	1	
2.3.4	Report on response from issuing of notices on properties to be provided to Council for consideration	Jan 17		Outstanding								Carried over to 2017/2018 year
2.3.5	Council to consider report on the responses and determine action to be taken – to proceed with sale process or to apply for land to be transferred to Council under Section 185	Feb 17 – Mar 17		Outstanding								
2.3.6	For properties to be sold under Section 184, ,list of properties and details to be provided to Collection Agency Solicitor to continue procedure	Apr 17		Outstanding								
2.3.7	For properties that recovery of rates is not viable due to identified reasons, submission to be forwarded to the Minister for Crown Lands in accordance with Section 185 of the Act	Jun 17		Outstanding								

Strategy **2.4 Continued review of all operations to explore efficiencies and savings, to include exploring shared services arrangements and other models for the efficient and cost effective delivery of services**		**Timeframe**	Jul 16 to Jun 17		**Target:**- Efficient and effective delivery of services that are sustainable in accordance with the LTFMP and Strategic Management Plan – with aim of reducing operational costs							
Actions		**Action Dates**	**Budget**	**Status**	**Date Completed**		**Expenditure**		**Standards Outcomes**		**Overall Score**	**Comment**
					Date	Score	Actual	Score	Achieved	Score		
2.4.1	Prepare report on services delivered by Council and service delivery standards for consideration	Jan 17										
2.4.2	Undertake review of service delivery standards and the method of delivery, with the aim of identifying services to be contracted out and/or performed under a shared service arrangement with adjoining Council's	Mar 17										
2.4.3	Prepare final report resulting from review to be considered and adopted	Apr 17										The actions are on hold as a result of focus on finalising the Strategic Plan and LTFMP. The actions will be carried forward into the 2017/2018 year
2.4.4	Formally write to adjoining and Regional Council's to obtain an expression of interest in the delivery of identified services under a shared services model	Apr 17										
2.4.5	For services that are identified for delivery by contractors prepare tender and contract specifications for tendering purposes, and seek interest from adjoining Council's to participate in contracting	May 17										

Strategy **2.5 Finalise the development of the internal control systems to ensure compliance with accounting principles and auditor requirements**		**Timeframe**	Jul 16 to Jul 17		**Target:**- Legislative compliance and best practice							
Actions		**Action Dates**	**Budget**	**Status**	**Date Completed**		**Expenditure**		**Standards Outcomes**		**Overall Score**	**Comment**
					Date	Score	Actual	Score	Achieved	Score		
2.5.1	Finalise Internal Controls Review within the Control Trac System	Oct 16	$5,000	Ongoing			$5,000					On hold
2.5.2	Report summary and actions required for the effective implementation of Internal Controls to the Audit Committee for consideration	Oct 16		Ongoing								Discussion with Auditors at time of Audit and response to Internal Controls Management Letter which is ongoing. Timeframes to be reviewed.
2.5.3	Provide summary report and actions to the Auditors as part of the annual audit	Nov 16		Ongoing								
2.5.4	Implement actions to ensure Internal Controls are implemented, with progress reports provided to the Audit Committee	Jun 17		Ongoing								The actions for the Auditors report are being implemented.

Strategy **2.6 Finalise review and development of financial management policies, procedures and systems**		**Timeframe**	Oct 15 to May 16		**Target:**- Legislative compliance and best practice							
Actions		**Action Dates**	**Budget**	**Status**	**Date Completed**		**Expenditure**		**Standards Outcomes**		**Overall Score**	**Comment**
					Date	Score	Actual	Score	Achieved	Score		
2.6.1	Continually review policies, procedures and systems in conjunction with internal control system development, Audit Committee recommendations and Auditor requirements	Ongoing	N/A									

3.0 Infrastructure and Services

Strategy **3.1 Continued review of standards and service levels for the efficient, effective and sustainable delivery of all Council's services and management of assets** **Linked to Strategy 2.4**		**Timeframe**	Jun 16 to Jul 17		**Target:**- Efficient and effective delivery of services that are sustainable in accordance with the LTFMP and Strategic Management Plan – with aim of reducing operational costs							
Actions		**Action Dates**	**Budget**	**Status**	**Date Completed**		**Expenditure**		**Standards Outcomes**		**Overall Score**	**Comment**
					Date	Score	Actual	Score	Achieved	Score		
3.1.1	Review the delivery of services in conjunction with the wider review under strategy 2.4		N/A	Ongoing								Carried over to 2017/2018 Year

Strategy **3.2 Develop 5 year capital works program for road re-sheeting and footpaths**		**Timeframe**	Feb 17 to May 17		**Target:**- Develop program to ensure major capital works are sustainable in accordance with the LTFMP & LTAMP							
Actions		**Action Dates**	**Budget**	**Status**	**Date Completed**		**Expenditure**		**Standards Outcomes**		**Overall Score**	**Comment**
					Date	Score	Actual	Score	Achieved	Score		
3.2.1	Review asset data maintained by Tonkin Consulting Engineers to ensure that data is up to date accurate	Feb 17	N/A	Completed	Apr 17	0	N/A		Yes	1	1	
3.2.2	Develop 5 year capital works program from data	Apr 17		Completed	May 17	0			Yes	1	1	
3.2.3	5 year program to be adopted and incorporated in the Long Term Financial Management Plan and Assets Management Plan, and Annual Business Plan.	May 17		Completed	Jun 17	0			Yes	1	1	

4.0 Implementation of Capital Projects and Programs

Strategy 4.1 Replace Council Chamber Chairs		**Timeframe**	Jul 16 to Dec 16		**Target:**- Replace Chairs within timeframe							
Actions		**Action Dates**	**Budget**	**Status**	**Date Completed**		**Expenditure**		**Standards Outcomes**		**Overall Score**	**Comment**
					Date	Score	Actual	Score	Achieved	Score		
4.1.1	Purchase and replace Council chamber chairs	Jul 16	$3,500	Completed	28 Aug	2	$2,457	2	Yes	2	6	
4.1.2	Dispose by sale process the old Council chamber chairs	Dec 16										Outstanding

Strategy 4.2 Replace Orroroo Memorial Hall – Switch Board		**Timeframe**	Jul 16 to Aug 16		**Target:**- Replacement within specifications, compliance and timeframe							
Actions		**Action Dates**	**Budget**	**Status**	**Date Completed**		**Expenditure**		**Standards Outcomes**		**Overall Score**	**Comment**
					Date	Score	Actual	Score	Achieved	Score		
4.2.1	Organise contractor and specification for the installation of new Switch Board	Jul 16	$6,800	Completed	Jul	2	$6,708	2	Yes	2	4	
4.2.2	Installation of Switch Board as per specified requirements	Aug 16		Completed	Aug	2			Yes	2	6	

Strategy 4.3 Replace Irrigation Controller at the Orroroo Oval		**Timeframe**	Sep 16 to Nov 16		**Target:**- Install new controller within timeframes							
Actions		**Action Dates**	**Budget**	**Status**	**Date Completed**		**Expenditure**		**Standards Outcomes**		**Overall Score**	**Comment**
					Date	Score	Actual	Score	Achieved	Score		
4.3.1	Organise supply of new irrigation controller and installation	Sep 16	$4,500	Completed	Sep	2	$3,901		Yes	2	4	
4.3.2	Install new irrigation controller at oval	Nov 16		Completed	Dec 16	1			Yes	2	3	

Strategy **4.4 Replace and Upgrade the Orroroo Swimming Pool filtration system**		**Timeframe**	Jul 16 to Jan 17		**Target:**- Full operation of filtration system prior to swimming season and completion within timeframes and budget							
Actions		**Action Dates**	**Budget**	**Status**	**Date Completed**		**Expenditure**		**Standards Outcomes**		**Overall Score**	**Comment**
					Date	Score	Actual	Score	Achieved	Score		
4.4.1	Finalise inspection and specification of works for installation of filtration system	Jul 16	$85,000	Completed	Jul	2	$82,521		Yes	2	4	
4.4.2	Organise contractors to perform works including demolition of part of the plant room, installation of the filtration system, construction of structure over system, and security fencing	Aug 16		Completed	Aug	2			Yes	2	4	
4.4.3	Installation of filtration system and operational testing for pool opening	Oct 16		Completed	Dec 16	0			Yes	2	2	
4.4.4	Construction of shelter structure over filtration equipment	Dec 16		Completed	Dec 16	1			Yes	2	3	
4.4.5	Completion of Security fencing around filtration system	Jan 17		Completed	Jun 17	0			Yes	2	2	

Strategy 4.5 Road Re-Sheeting and Footpaths Program Works		**Timeframe**	Jun 16 – Jul 17		**Target:**- Completion of Program within Budget and Timeframe in accordance with Road Service Levels							
Actions		**Action Dates**	**Budget**	**Status**	**Date Completed**		**Expenditure**		**Standards Outcomes**		**Overall Score**	**Comment**
					Date	Score	Actual	Score	Achieved	Score		
4.5.1	Almerta Road	July 2016	$13,500	Completed	8 Jul	2	$2,620	2	Yes	2	6	
4.5.2	Mt James Road	July - Aug	$17,000	Completed	4 Aug	2	$18,357	0	Yes	1	3	
4.5.3	Tyeka Road	3 Aug – 24 Aug	$25,000	Completed	22 Aug	2	$19,783	2	Yes	2	6	
4.5.4	Johnburg Road (Belton)	25 Aug – 2 Sep	$42,500	Completed	31 Aug	2	$13,677	2	Yes	2	6	
4.5.5	Paratoo Road / Paratoo North Road & Treehaven Road	5 Sep – 4 Nov	$137,600	Completed	24 Nov	1	$120,144	2	Yes	2	5	
4.5.6	Wilmington Road	18 April – 12 May	$120,000				$93,126					Completed
4.5.7	Fifth Street – Footpath Works	Mar - April	$85,000				$98,516					Completed
4.5.8	Booleroo Springs Road		$30,000				$11,676					Commenced
4.5.9	O'Dea Road		$25,000				$11,283					Commenced
4.5.10	Morchard Road (Shepard's)		$20,000				$6,700					Deferred 17/18
4.5.11	KILMORE ROAD		$20,000				$3,600					Deferred 17/19
4.5.12	Johnburgh Road	15 May – 9 Jun	$122,500									Deferred 17/18
4.5.13	Minburra Road		$60,000				$5,600					Deferred to 2017/2018
4.5.14	Morchard (Hammond) Road		$30,000				$4,700					Deferred to 17/18
4.5.15	Bullyacre Road (carry over to 2017/2018 year)		$20,000									Deferred to 2017/2018

Strategy **4.6 Plant and Machinery Replacement Purchases**		**Timeframe**	Jul 16 to Jan 17		**Target:**- Completed within Budget and Timeframe							
Actions		**Action Dates**	**Budget**	**Status**	**Date Completed**		**Expenditure**		**Standards Outcomes**		**Overall Score**	**Comment**
					Date	Score	Actual	Score	Achieved	Score		
4.6.1	Call tenders by selected tender process for the purchase of a Tray top ute and multi purpose ute, with dual cab ute to be traded	Oct 16	$200,000	Completed	Apr 17	0	$181,903	2	Yes			Purchased second hand ute
4.6.2	Complete purchase of utes	Nov 16							Yes			
4.6.3	Assess suitable size Skid Steer Loader to be purchased	Sep 16		Completed	Dec 16				Yes			
4.6.4	Call tenders for Skid Steer Loader based on specification via LGAP	Oct 16		Completed	Dec 16				Yes			
4.6.5	Complete purchase of Skid Steer Loader	Nov 16		Completed								
4.6.6	Call tenders for disposal of surplus utes, loader and small tractor	Dec 16			Jun 17							
4.6.7	Complete disposal of surplus utes, loader and tractor	Jan 17			Jun 17							

5.0 Implementation of Operational Projects

Strategy **5.1 Revaluation of identified buildings as part of insurance review Linked to Strategy 2.2**		**Timeframe**	Sep 16 – Dec 16		**Target:**- Finalisation of Insurance Review and reduced insurance costs							
Actions		**Action Dates**	**Budget**	**Status**	**Date Completed**		**Expenditure**		**Standards Outcomes**		**Overall Score**	**Comment**
					Date	Score	Actual	Score	Achieved	Score		
5.1.1	Identify building assets insurance category	Sep 16	$2,000	Completed	30 Sep	2	$750		Yes	2	4	
5.1.2	Arrange for revaluation of identified buildings as part of the continued insurance review based on insurance category	Oct 16		Completed	Mar 17							
5.1.3	Completion of revaluation and reporting to LG Risk Services and alteration of insurance schedule and premiums	Dec 16		Completed	May 17							

Strategy **5.2 Maintenance on Orroroo Town Hall and Toilets**		**Timeframe**	Aug 16 – Apr 17		**Target:**- Works to be performed within specification, timeframe and budget							
Actions		**Action Dates**	**Budget**	**Status**	**Date Completed**		**Expenditure**		**Standards Outcomes**		**Overall Score**	**Comment**
					Date	Score	Actual	Score	Achieved	Score		
5.2.1	Finalise works to be performed based on building condition assessment	Aug 16	$15,000	Completed	28 Sep	1	$21,487		Yes	1	2	Scope of works and budget altered due to assessment of condition of windows – allowed $30,000
5.2.2	Organise contractors to perform identified works	Sep 16		Completed	Sep 16							
5.2.3	All works to be completed	Apr 17		Completed	Mar 17							

Strategy 5.3 Waste Management Study		**Timeframe**	Sep 16 to Mar 17		**Target:**- Completion within Timeframe and Budget with delivery of long term sustainable outcomes							
Actions		**Action Dates**	**Budget**	**Status**	**Date Completed**		**Expenditure**		**Standards Outcomes**		**Overall Score**	**Comment**
					Date	Score	Actual	Score	Achieved	Score		
5.3.1	Commencement of Project with site visit by consultant	Sep 16	$5,000	Completed	30 Aug	2	$3,800		Yes	2	4	
5.3.2	Review all operations and other waste management practices within the community	Sep 16		Completed	31 Sep	2			Yes	2	4	
5.3.3	Draft Study report to be received for comment and reported to the Works & Engineering Services Committee	Nov 16		Completed	Nov 16	2			Yes	2	4	
5.3.4	Final Study report to be received and adopted by the Committee	Dec 16		Completed	Jan 17	0			Yes	2	2	
5.3.5	Waste Study to be adopted by Council	Dec 16		Completed	Mar 17	0			Yes	2	2	
5.3.6	Development implementation plan from Study recommendations	Mar 17		Completed	Apr 17	0			Yes	2	2	Council agreed to progress to a Feasibility Study – 2017/18.

Strategy 5.4 Carrieton Town Entrance Wall		**Timeframe**	Aug 16 to Dec 16		**Target:**- Installation of foundation to allow for wall to completed by mid-Dec 16							
Actions		**Action Dates**	**Budget**	**Status**	**Date Completed**		**Expenditure**		**Standards Outcomes**		**Overall Score**	**Comment**
					Date	Score	Actual	Score	Achieved	Score		
5.4.1	Finalise specifications for wall foundations in conjunction with Orroroo Community Studies Students	Aug 16	$5,000	Completed	Aug	2			Yes	2	4	
5.4.2	Organise for concrete foundation to be constructed	Oct 16		Outstanding								
5.4.3	Installation of solar lighting at wall	Dec 16		Outstanding								

Strategy **5.5 Crown Land Development Concept Plans - Orroroo**		**Timeframe**	Jul 16 – Nov 16		**Target:**- Completion within timeframe							
Actions		**Action Dates**	**Budget**	**Status**	**Date Completed**		**Expenditure**		**Standards Outcomes**		**Overall Score**	**Comment**
					Date	Score	Actual	Score	Achieved	Score		
5.5.1	Engage consultants to prepare concept plans for the development of crown land within Orroroo to include :- residential development, retirement living and aged care facilities for indigenous community, and cultural open space areas	Jul 16	$5,000	Completed	Jul	2	$5,386	1	Yes	2	4	
5.5.2	Plans to be prepared and provided to Council in draft form for consideration	Sep 16		Completed	12 Oct	1			Yes	1	2	
5.5.3	Plans to be considered and amended as required	Oct 16		Completed	Nov 16	1			Yes	1	2	
5.5.4	Final concept development plans to be adopted and included in Native Title discussions and negotiations	Nov 16		Completed	Dec 16	1			Yes	1	3	

Strategy **5.6 Orroroo Heavy Vehicle Bypass Concept Designs**		**Timeframe**	Aug 16 to Jun 17		**Target:**- Completion within Timeframe and within Budget with outcomes achieved							
Actions		**Action Dates**	**Budget**	**Status**	**Date Completed**		**Expenditure**		**Standards Outcomes**		**Overall Score**	**Comment**
					Date	Score	Actual	Score	Achieved	Score		
5.6.1	Commencement of Project with engagement of Mace Engineering	Aug 16	$15,000	Completed	31 Aug	2	$21,928		Yes	2	4	
5.6.2	Completion of draft designs, costings and report	Sep 16		Completed	10 Oct	1			Yes	2	3	
5.6.3	Presentation of draft design to Committee	Oct 16		Completed	12 Oct	2			Yes	2	4	
5.6.4	Acceptance of Draft for release	Oct 16		Completed	26 Oct	2			Yes	2	4	

	for public/stakeholder consultation											
5.6.5	Completion of public/stakeholder consultation, including community/public forum	Dec 16		Completed	21 Dec	2			Yes	2	4	
5.6.6	Finalisation of design, costing and report resulting from consultation	Jan 17		Outstanding								Final plan and costings deferred due to Social and Environmental Impact Study. Additional cost for Imloact Study approved Deferred to 2017/2018 Year
5.6.7	Presentation of final Report to Council and adoption	Jan 17										
5.6.8	Preparation of funding submission for Special Local Roads	Feb 17										
5.6.9	Preparation of submission to DPTI seeking funding towards bypass upgrade	Feb 17										
5.6.10	Finalisation of funding for Project and inclusion in Capital Works for 2017/2018 ABP	Jun 17										