


Municipal Council of Roxby Downs
ANNUAL REPORT
2021 - 2022



2022 Kokatha Art Prize Winner – Paulette Williams

RO **BY**
COUNCIL

RO **BY**
LINK

RO **BY**
POWER

RO **BY**
WATER

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ACKNOWLEDGEMENT OF COUNTRY

We acknowledge the Kokatha people as the traditional owners and custodians of the land in the area now known as Roxby Downs.

We recognise that this local living culture has developed over tens of thousands of years and that in today's contemporary context, Kokatha and other Aboriginal people are actively engaged in community life and bring their rich cultural heritage to the strong, vibrant communities we strive for.

We remember Kokatha people's spiritual relationship with country when we make decisions about our region and that the protection of places of importance to Kokatha culture has an impact on the wellbeing and prosperity of Kokatha and other Aboriginal people.

We recognise our leadership responsibility to Aboriginal and non-Aboriginal communities, local businesses, and service agencies by actively engaging in a shared journey towards reconciliation.

Our delivery of projects, programs, and services each year are important to fulfil this acknowledgement through real action to continually improve how we inform this work with Kokatha perspectives.



Artwork by Kokatha artist Shirley Williams.

MESSAGE FROM THE ADMINISTRATOR

Despite unprecedented challenges during the 2021 - 2022 financial year, Roxby Council continued to deliver services that our community values, along with key projects which created or renewed infrastructure, ensuring Roxby Downs remains the young, vibrant community it is renowned as.

As Australia's vaccination program rolled out in late 2021, Council became aware that Roxby Downs' vaccination rate was well below the State and National average. Council took a three-pronged approach to the low vaccination rate; lobbying SA Health for more vaccines, raising public awareness about the importance of vaccines and working with key members of the community to identify and support 'vaccine hesitant' groups. BHP's move to provide onsite vaccination clinics at Olympic Dam also significantly reduced the pressure on vaccine availability at the SA Health clinic in town. This meant Roxby Downs was in a far better position in terms of vaccine rates when the full impact of COVID-19 began to be felt in the town the following year.

Before the spike in COVID-19 cases, Roxby faced an unexpected challenge when heavy rains in the region washed away a section of road between Woomera and Pimba. This cut all transport into and out of Roxby Downs, left residents stranded and disrupted supplies to the town. Council worked tirelessly with BHP, the Department of Infrastructure and Transport and local contractors to create an alternative access route until the flood waters subsided enough to rebuild the road.



Flood waters washed away a large section of road between Woomera and Pimba in January 2022, cutting supplies to Roxby Downs and leaving some residents stranded.

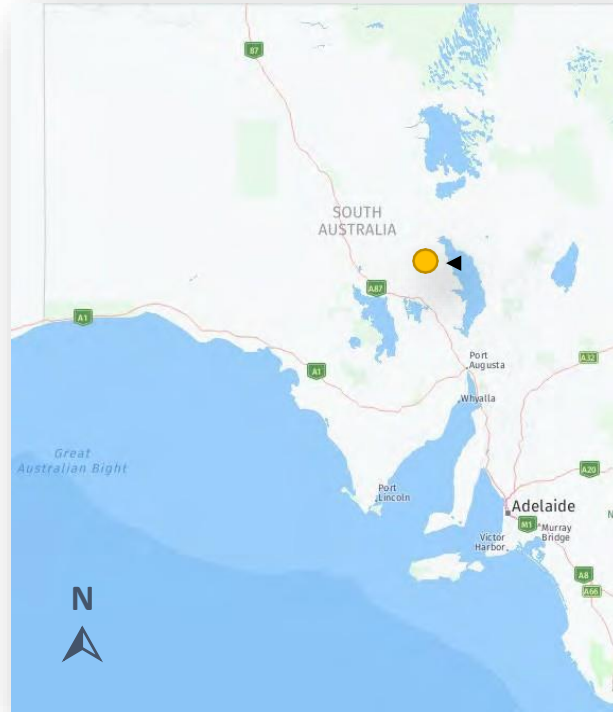
Despite the challenges, our community has shown resilience and found ways to move forward, with innovative programs offered at the Roxby Downs Community Library and Community Youth Centre to build connection and community. In May Council celebrated the Sport Precinct Upgrade with a groundbreaking ceremony. The project, which will be completed in 2023, will include two new gender-diverse, AFL standard changerooms and four new multi-purpose playing courts.

Other highlights of the year include the Kokatha Art Development Project and exhibition and the Richardson Place Mural Project which celebrates the region's mining story.

Geoffrey Whitbread

Administrator

Roxby Downs Location Map



Roxby Downs is located approximately 550 kilometres North of Adelaide

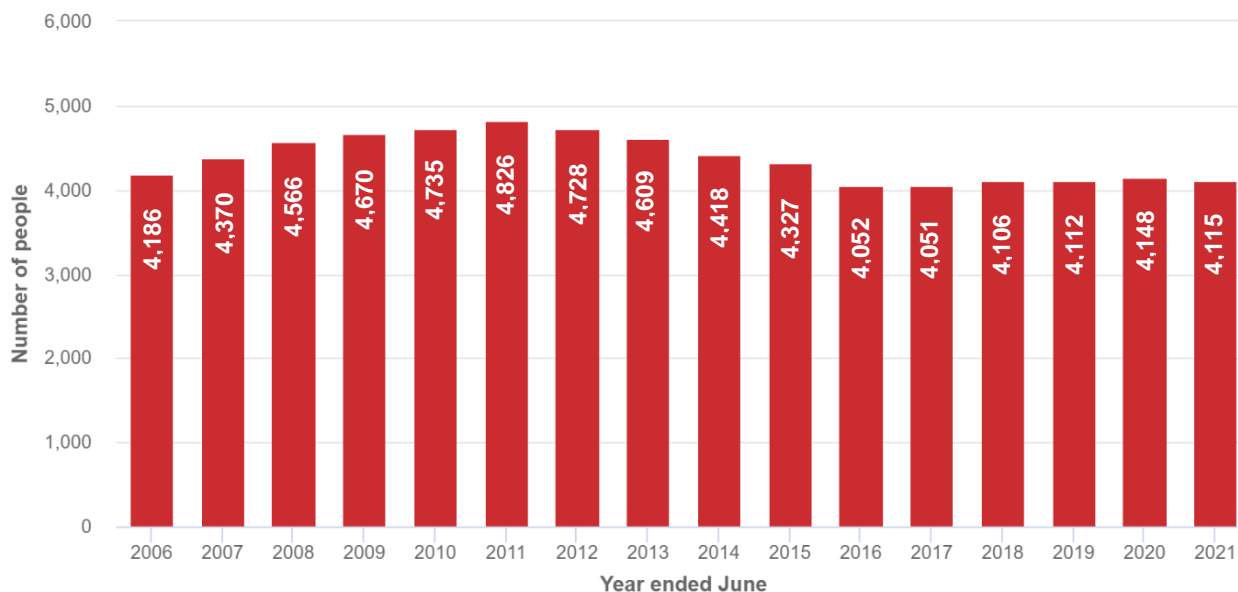


ROXBY DOWNS – OUR COMMUNITY

Location:	570kms Northwest of Adelaide in the Far North of South Australia.
History:	The Municipal Council of Roxby Downs was proclaimed on 26 May 1986 and the town was officially opened on 5 November 1988.
Size of Municipality:	110 km ²
Properties:	1,729 residential properties 1,879 rateable properties.
Roads:	Sealed 37.36kms Unsealed 2.2kms
Usual Resident Population (URP):	3,976 (30 June 2021) ¹
Estimated Resident Population (ERP):	4,115 (30 June 2021)

Estimated Resident Population (ERP)

Roxby Downs



Source: Australian Bureau of Statistics, Regional Population Growth, Australia (3218.0). Compiled and presented by .id (informed decisions)

.id informed decisions

There has been a slight increase in the population of Roxby Downs with latest figures estimated at 3,976 (Usual Resident Population).

¹ [.idcommunity demographic resources](#)

Population Trends

The residential population of Roxby Downs appears to be relatively stable over a long period of time hovering between 4,000 and 5,000; however, despite the numbers staying the same, there is in reality a significant outflow/influx of people each year. This is common in mining towns generally and reflects the highly mobile and itinerant workforce of the Olympic Dam Operation.

Integral in the role and function of Council is the provision of facilities and services to cater for the needs of this constantly changing population. Roxby Downs has 3 distinct population groups:

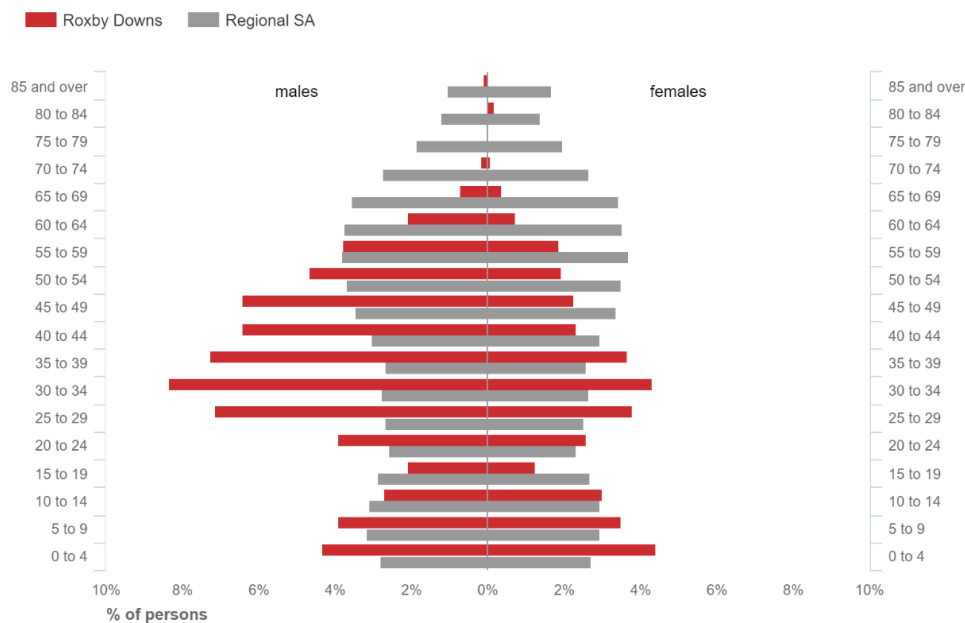
- 1) People residing permanently at the Roxby Downs township post code 5725 (circa 4,000).
- 2) The fly in/fly out (FIFO) or drive in/ drive out (DIDO) population temporarily residing at the BHP town village (circa 500) or the Olympic Dam village adjacent to the airport (circa 2,500).
- 3) The population recruited periodically for particular intensive tasks at Olympic Dam.

This is illustrated by the major smelter campaign maintenance program which occurs every four years. The most recent major *Smelter Campaign Maintenance* shutdown (SCM21) occurred in April 2021. To support the additional accommodation requirements, BHP established approximately 700 temporary accommodation rooms at Olympic Dam. The balance of the smelter maintenance workforce was accommodated locally using existing facilities. Throughout the course of each year, there are similar mine maintenance campaigns of a smaller scale but nonetheless significant.

Unique Demographics

The demographics of our community are unique when compared to other parts of regional South Australia, these are reflected in the below chart. The population is characterised by a higher percentage of males, children, and people of working age. Only 0.4% of the population is aged 70 years and over while 29% are under the age of 18 years. These demographics significantly influence Council’s planning, programs, and priorities.²

Age-sex pyramid, 2021



Source: Australian Bureau of Statistics, Census of Population and Housing, selected years between 1991-2021 (Enumerated data). Compiled and presented in profile.id by .id (informed decisions).



² Roxby Downs Age-sex pyramid [.idcommunity demographic resources](#)

History

The Municipality was officially proclaimed by the Governor of the South Australia on 26 May 1986. The town was constituted by the State Government (the Minister of Lands) on 10 November 1986. The aim was to build a town that serviced the nearby Olympic Dam operations and provide a residential base for mine workers and their families.

The main construction phase, which included the Roxby Downs Area School, Recreation Centre, Community Club and Council Office, occurred between 1987 and 1988. Both the Olympic Dam mine and township were officially opened on 5 November 1988.

Over the years, increases in the Olympic Dam workforce drove population growth, with the town growing rapidly both in area and population. The official residential population peaked at 4,826 in 2011. Since that time the population has steadily fallen to the current official total of 3,954 (2019). In future years the population is expected to rise as a result of new work opportunities emerging at Olympic Dam.

The residential population is supplemented by the mine employees who work on a fly in/fly out (FIFO) or drive in/drive out (DIDO) basis. They are accommodated in two residential villages – one located at Olympic Dam and the other in Roxby Downs. The FIFO and DIDO population expands considerably during mine maintenance shutdowns.

With both population growth and decline, the businesses and services offered have changed over time. The number of bricks and mortar shops has declined, with some having been replaced by home based businesses and online shopping. For those shops that remain, they continue to serve a large residential base, which includes the pastoral stations and the neighbouring towns of Andamooka and Woomera. The town's facilities and infrastructure are of high quality and are a major selling point in attracting new residents.

Remote living creates many challenges for the community, particularly in accessing health services and transport.



A very different looking Pioneer Drive/Arcoona Road intersection circa 1987/1988.

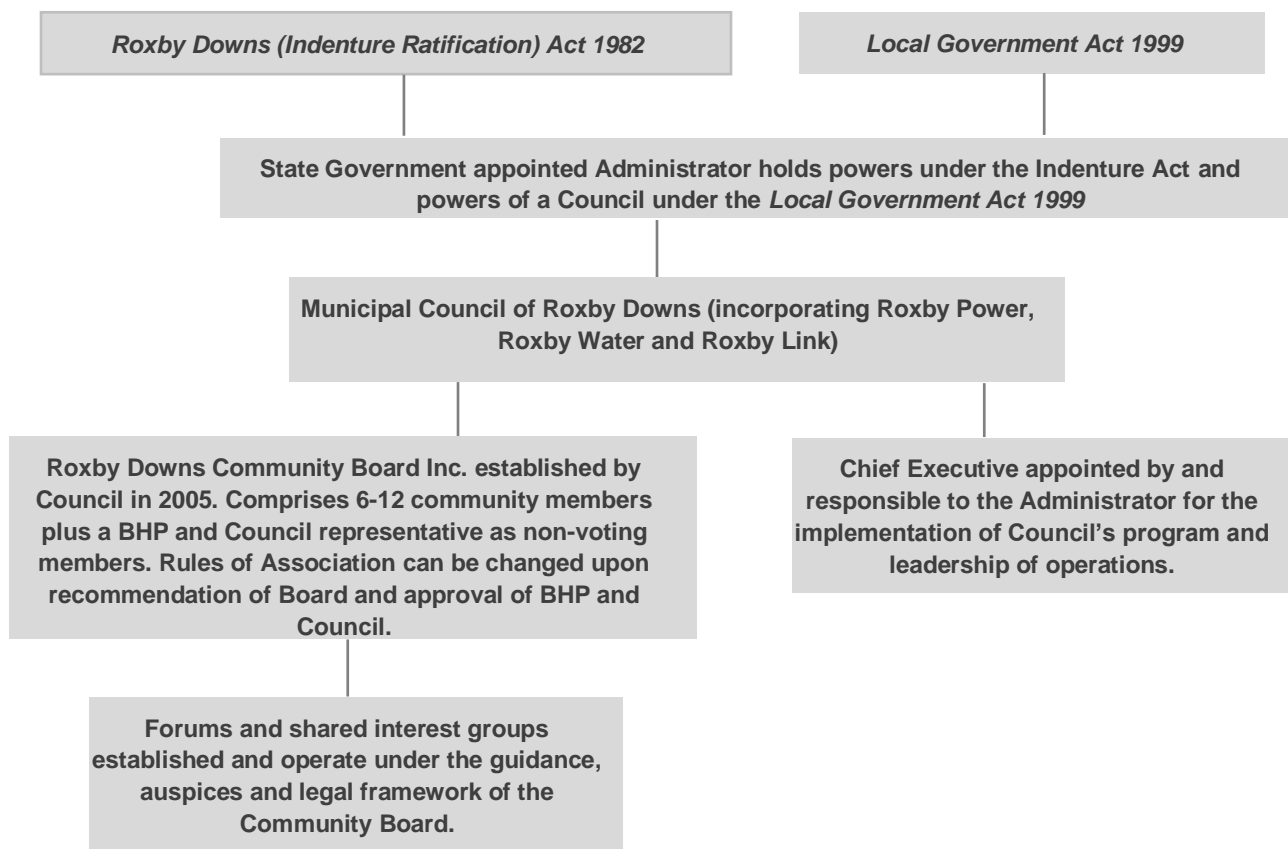
How we are Governed

The *Roxby Downs (Indenture Ratification) Act 1982* (“Indenture”) and the *Local Government Act 1999* are the two major pieces of legislation that govern the operations of the Council. The Indenture provides the framework for a governance structure that is unique and different from traditional Local Government.

The legislative requirement to have elected members (councillors) has been suspended. In their place, an Administrator is appointed by the State Government (by Instrument of the Minister for Mineral Resources and Energy) with approval by BHP. The Administrator has the powers of a Council under the *Local Government Act 1999*. The Administrator is an Officer of the Crown, and the conditions of appointment are outlined in the Indenture. In February 2017, Mr Geoff Whitbread was appointed as Administrator after acting in the role since May 2016.

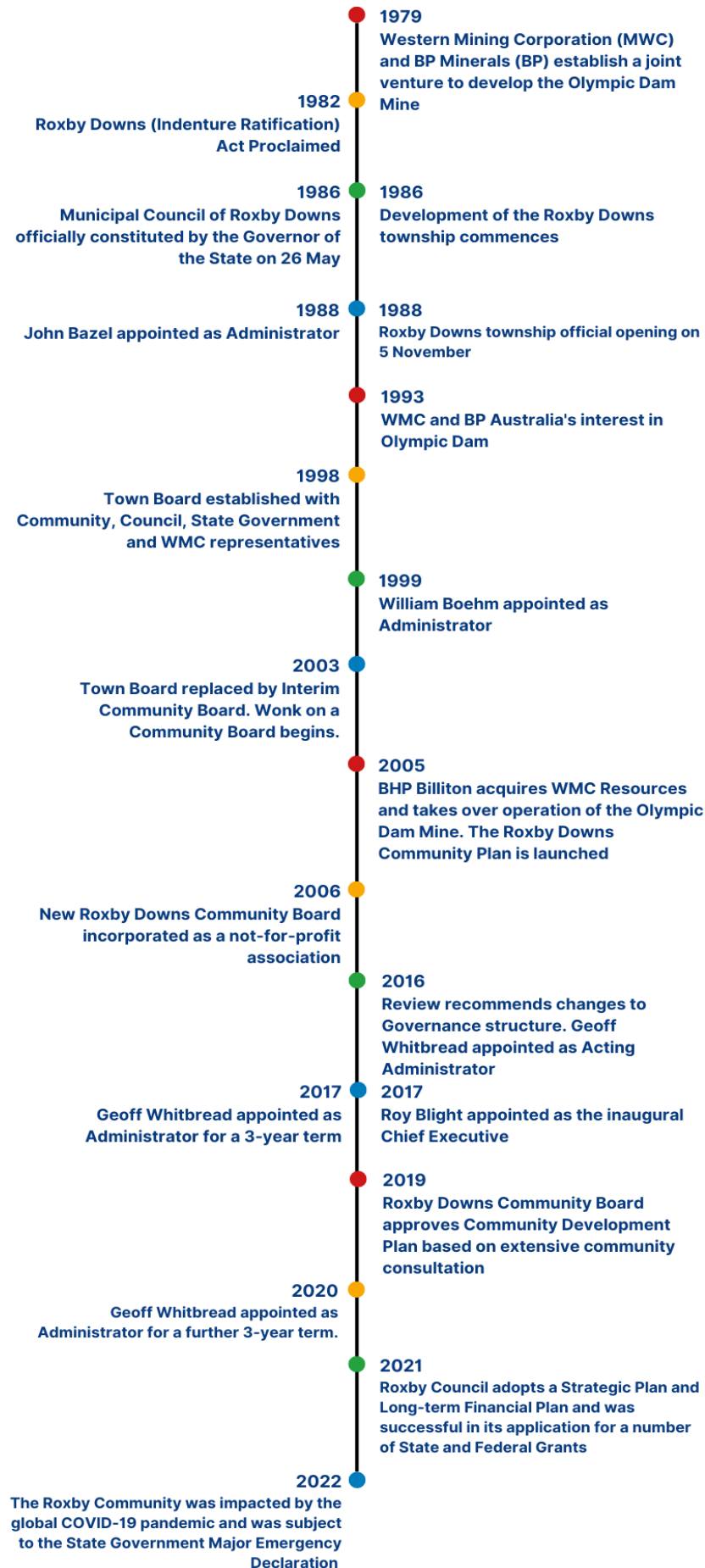
Following an independent governance review in 2017, it was recommended that a Chief Executive also be appointed. The Chief Executive is responsible to the Council (Administrator) for the day-to-day management of Council’s affairs. The appointment of an Administrator and a Chief Executive effectively separates governance and decision making from the day-to-day operations leading to greater accountability and transparency. In July 2017, the Administrator appointed Mr Roy Blight as the inaugural Chief Executive. In 2020 the Administrator’s contract was renewed by the State Government for a further three years.

Legislative Framework as at 2022



ROXBY DOWNS

Governance History



Operational Overview

In addition to managing municipal operations, Council is also responsible for operating electricity and water utilities. Under the terms of the *Local Government Act 1999* (the LG Act), Roxby Council is required to obtain the approval of both BHP and the State Government prior to the adoption of the Annual Business Plan and Budget and the declaration of rates.

Council delivers a wide range of traditional municipal services as well as various sporting, recreation and cultural facilities. These include the Roxby Link complex, community ovals and associated buildings as well as providing significant community cultural development activities.

External contractors are engaged to perform most of Council's civil construction, maintenance, horticulture and waste management functions. This has proved to be the most cost-effective method of managing these areas of operation in a remote location.

Building social capacity and quality of life of the community is the cornerstone of our activities. This includes a range of community development strategies as well as traditional asset management and service delivery roles. These roles are diverse and include planning at the local and regional level, local area environmental management, developing community resources, representing the interests of the wider community, and acting as a responsible decision maker.



Richardson Place – Roxby's Main Street

OUR VISION

To be Australia's most highly regarded mining town.

OUR MISSION

To respond to the needs of the Roxby Downs community and foster a community environment that is engaged and involved through a commitment to quality leadership, communication, sustainability, service value and delivery.

COMMUNITY FOUNDATIONS

Leadership & Governance

An organisation that has a culture of accountability, improvement and acts with a set of shared values and behavioural standards.

Community Communications

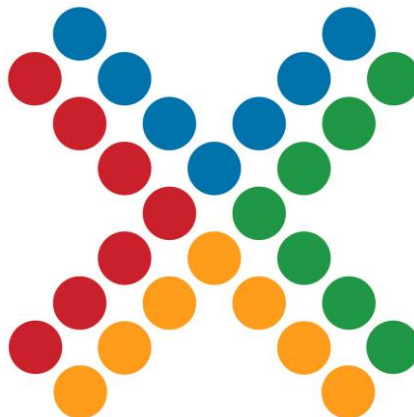
Timely and consistent, professional communications that engages community, business and other stakeholders. Enable opportunities for comment and input in decision making.

Community Vibrancy

A Vibrant, active, inclusive and engaging community that fosters connections between community members.

Community Services

The needs of our diverse community are supported by the delivery of responsive and relevant community services.



Health & Wellbeing

A place which provides services and facilities to assist residents to achieve positive wellbeing outcomes.

Environment & Sustainability

A town which respects its environment and offers practical initiatives that benefit the community and preserve the environment.

Economic Development

Provide efficient services to the business sector which will contribute to their success in our local economy.

Infrastructure & Essential Services

Provide quality, contemporary value for money community assets and services. We will focus on sustainable infrastructure and essential services.

YEAR IN REVIEW

Report on performance against Annual Business Plan 2021/2022

The following key projects were completed or commenced during the year.

Basketball Half-court

Roxby's new Basketball Half-court was opened in September 2021, just in time for the warmer weather and spring school holidays.

Council successfully sought funding for the project from the Federal Government's Local Roads and Community Infrastructure Program. The grant was aimed at helping local communities recover from the Covid-19 pandemic.

The Basketball Half-court is proving popular among people of all ages in Roxby Downs. Its location adjacent to the skate park at Lions Park has made the area an attractive recreation focal point for the town.



The Basketball Half-court has become an attractive recreation focal point for the town.

Wastewater Partnership

In a big environmental boost, Roxby Council finalised a 20 year partnership with BHP to process additional wastewater generated at Olympic Dam Village.

The recycled water is being used to irrigate plantings within the township, reducing the amount of water taken from the Great Artesian Basin. To facilitate this, BHP has connected its wastewater facility with the Roxby Council facility via a 10km pipeline. Once inside the Council facility, wastewater is aerated by 4 x 11 kW Oxystar Aerators, which help to ensure high quality recycled water is produced.

Sports Precinct Upgrade

Roxby Council held a groundbreaking ceremony to launch the \$5 million Sports Precinct Upgrade in May.

The event was attended by Council Administrator Geoff Whitbread, Member for Grey, Rowan Ramsey MP, BHP Olympic Dam Asset President Dr. Jennifer Purdie, local sporting groups and associations and community members.

The project, which aims to encourage participation, diversity and inclusion in sport, has been jointly funded by the State and Federal Governments, Roxby Council, BHP and the contractors involved in the smelter maintenance project.

The upgrade will include:

- Construction of 4 outdoor multi-purpose (netball/tennis) courts.
- Construction of 2 AFL standard, gender-diverse changeroom facilities, including public toilets.

The upgrade will be one of the largest infrastructure projects commissioned by Council in recent times.



From L to R: Dr. Jennifer Purdie, Rowan Ramsey MP, footballer Indy McDonald and Council Administrator Geoff Whitbread.

Kokatha Art Development Project

The Kokatha Art Development Project was a 12 month collaboration between Roxby Council, the Kokatha Aboriginal Corporation and BHP.

The project aimed to create an enduring legacy of Kokatha Artwork in Roxby Downs, as well as a vibrant and thriving Kokatha arts economy in the town. Kokatha artists were asked to submit designs for paintings in 3 categories:

- Traditional Food
- Partnerships and Connections
- Recreation, Sport and Lifestyle

A panel of judges comprising representatives from BHP, Roxby Council, and the Kokatha Aboriginal Corporation, as well as an independent judge, selected one painting from each category to be commissioned by Council.

The paintings are currently on display at the Roxby Link facility.



One of the paintings commissioned by Roxby Council. The artwork illustrates the partnership between the Kokatha Aboriginal Corporation and BHP.

Annual Business Plan and Budget

The Annual Business Plan and Budget 2022 – 2023 has been developed within the context of the key principles of the Long-term Financial Plan, underpinned by a newly developed Asset Management Plan. Property rates and the waste collection service charge increased by 4.7% (Adelaide CPI for year to 31 March). There was no increase to power and water charges for 2022 – 2023.

A keystone project was the \$5 million Sports Precinct Upgrade. Council's capital works program is assessed according to criteria to prioritise and allocate funding that will provide the greatest economic, environmental and community outcomes for the town.

The Annual Business Plan and Budget produces forecasts an operating deficit of \$261,000, which will be addressed through spending discipline.

Corella Management Fund

Council received funding from the LGA to participate in an understorey planting trial for corella management. This is based on research findings that corellas like to roost in trees where they can see the ground.

A plan was approved to plant Lilly Pilly and Crimson Villea under the Eucalyptus trees on the oval adjacent to the off-leash dog park.

If the trial is successful, residents should notice a gradual reduction in the number of corellas roosting in the trees at the oval overnight.



Corellas are regular and sometimes unwelcome visitors to Roxby Downs during the summer.

LEADERSHIP

Council's Role

The Council, like other Local Government authorities, has many roles when serving the community. Council's financial commitment, therefore, varies according to the nature of the role and statutory responsibilities. In addition to being a direct provider of services and owner/custodian of facilities, Council is also an advocate and facilitator/initiator of new projects on behalf of the community. Advocacy involves lobbying various tiers of government and BHP on issues that affect the community. As a facilitator/ initiator, Council brings together and/or engages with individuals, community groups and government agencies to address issues affecting the community and to initiate new programs. Council staff are members of a range of stakeholder groups. This involvement ensures that they are part of important community discussions which helps inform Council decisions.

Community Board

Council established the Roxby Downs Community Board in 2005 to act as the voice of the community and champion community development goals. In 2006, the Board transitioned into a separately incorporated association. The Board operates a number of subcommittees called Forums which focus on various sectors of the community. Since that time Council has continued to work closely with the Board and provide support which includes executive support; managing finances; providing advice on governance; and community development.

A small operating grant is provided each year which assists with payment of public liability insurance and administration expenses. In-kind support includes access to meeting spaces at no cost, assistance with publicity of events and activities and support with event management and project facilitation. In addition to executive support Council staff also provide support to some of the forums including:

- Health Forum
- Environment Forum
- Community Garden
- Multicultural Forum
- Sport and Recreation Forum

COUNCIL'S ROLES

<p>Leader</p> <p>Provide services to the community on behalf of a third party (e.g. State Government) where there is a demonstrated need (e.g. Services SA)</p>	<p>Regulator</p> <p>Undertake responsibilities required by legislation including compliance functions (e.g. development assessment, food safety, dog and cat management)</p>
<p>Information Provider</p> <p>Produce, distribute and display information on services and share information produced by others. Refer others to information, programs or organisations that can assist</p>	<p>Agent</p> <p>Provide services to the community on behalf of a third party (e.g. State Government) where there is a demonstrated need</p>
<p>Responder</p> <p>Monitor emerging trends and respond to community needs through delivery of programs and infrastructure</p>	<p>Advocate/Influencer</p> <p>Lobby to government and BHP about issues/opportunities that impact on the Council and/or residents</p>
<p>Facilitator/Connector</p> <p>Bring together and/or engage with individuals, community groups, industry and government to pursue a shared interest or resolve an issue</p>	<p>Owner/Custodian</p> <p>Manage community assets on behalf of current and future residents</p>
<p>Partner/Collaborator</p> <p>Work with other organisations to fund or deliver an outcome</p>	<p>Promoter</p> <p>Recognising and highlighting the positive aspects of our community to residents, businesses and visitors</p>
<p>Direct Provider</p> <p>Provide a direct service or deliver a project with limited or no support from external parties</p>	<p>Funding channel</p> <p>Apply for and acquit funding received from external bodies for projects that support and benefit the community</p>

CIVIC FUNCTIONS

Official events are periodically held as part of Council's civic responsibilities.

Citizenship Ceremonies

Roxby Downs continues to welcome people from all over the world. The Administrator has a formal role in conducting citizenship ceremonies. During the year, 14 local residents were granted citizenship at a ceremony at the Roxby Link auditorium.



For Roxby residents Shiela Semenian and her daughter Samantha, becoming Australian citizens was a dream come true.

NAIDOC Event

Roxby Council hosted a NAIDOC community event in September. The event had been postponed from earlier in the year because of COVID-19 concerns. The celebration was held at the Community Youth Centre with live music by Katie Aspel and Tilly Tjala and the Casm Band.

The local Minyama Talk Group provided bush tucker foods, including quandong and wattle seed ice cream. NAIDOC Awards went to Annie Khan, Bailey Gibb and Kerry Orr.

COMMUNICATIONS

Council aims to effectively communicate and engage with community, business, and other stakeholders. Council's Communication Strategy focusses on four main objectives:

- To provide targeted, consistent, and relevant communication in a timely and professional manner.
- To provide mechanisms and opportunities for community engagement, comment, input and involvement in Council decision making.
- To communicate Council's brand, functions, and identity with the community.
- To promote the Roxby Downs community to new residents, businesses, and visitors.

Community Engagement

Council staff regularly attend community forum meetings and other community information sessions where opportunities to listen to community concerns and discuss ideas are presented.

Members of the community can contact Council at any time to provide feedback and discuss ideas and issues. We review Council's communication with ratepayers, customers and community members and regularly advise of the many ways in which Council can be contacted.

Community Consultations

Council conducted four community consultations during 2021/2022. A survey reaching out to young people living in the Roxby Downs region was released in September with respondents asked what services they would like to see in the future. Mental Health, more outdoor spaces, workplace preparedness, events and the need for creative spaces featured heavily.

The Local Roads and Community Infrastructure Program asked participants to vote on the most desired community project, ranging from playgrounds to mini golf courses.

Council also consulted the community on the updated Animal Management Plan and Cats By-law in February and March.

A rigorous community consultation process on the Draft Annual Business Plan and Budget 2022 – 2023 was conducted during the first half of this year.



Draft Annual Business Plan and Budget

Each year Roxby Council publishes an Annual Business Plan and Budget which highlights the strategic direction for the coming financial year across all operational areas. Before publication, a draft is presented to the public.

The Annual Business Plan and Budget 2022-2023 was developed within the context of the key principles of the Long-term Financial Plan, underpinned by a newly developed Asset Management Plan. Property rates and the waste collection service charge have increased by 4.7% (Adelaide CPI for year to 31 March). There was no increase to power and water charges for 2022-23.

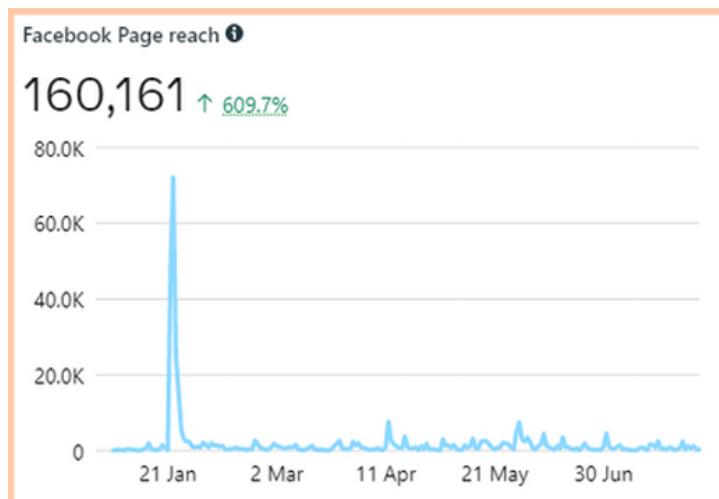
A major project is the \$5 million Sports Precinct Upgrade, which will encourage participation, diversity and inclusion in sport. Roxby Council is also championing environmental sustainability, with plans to reduce the amount of Great Artesian Basin water being used for irrigation. The Annual Business Plan produced forecast an operating deficit of \$261,000 which will be addressed through spending discipline.

The communications team restructured and redesigned the way that Council presents its Annual Business Plan and Budget. The consultation and budget delivered to the State Government and BHP in July had a strong visual focus alongside concise information to provide greater appeal to Roxby Downs rate payers. In person consultation sessions significantly enhanced the level of feedback about proposed Council projects.

Social Media

Without a local newspaper Roxby Council continues to play a key role in publicising local news and current affairs. Roxby Council's Facebook page now has 2600 followers, which is an increase of more than 30 per cent from the previous financial year. This is largely the result of regular, informative posts and the introduction of video content, which attracts a higher number of viewers and greater engagement.

The large spike in engagement in January was a result of communication regarding the flooding event, during which parts of the Stuart Highway were washed away, leaving some residents stranded and Roxby without fresh food supplies until the road could be repaired. Council served as a reliable source of factual information for concerned community members, as well as a wider audience.



Welcome Bag

New residents are provided with a Welcome Bag when they visit the Council office for the first time. The Roxby Council branded calico bag contains information about a range of Council services as well as community information. The purpose of these bags is to connect new residents to the community by promoting important community related information and contact numbers. The Welcome Bag is a joint initiative of Council, BHP and The Community Hub.

Access to Information

Council's communication strategy involves the use of a wide variety of platforms utilised to both engage with the community and enable effective feedback from the community.

These include:

- Direct mail with information included in quarterly rates and utility notices.
- Website.
- Facebook and Instagram pages.
- Specific displays in the Council office, Roxby Link and at events.
- Council staff attending local community meetings.
- Six Month Report Card.
- The Vibe radio show.
- Council Catch-up radio show.
- Council reports and updates provided to the Roxby Downs Community Board and forums.
- Enhanced strategic placement of Facebook posts.
- Survey Monkey as an easy to use tool for residents to provide online feedback.

Community Radio

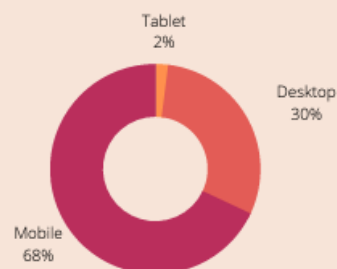
Local community media plays an important role in connecting communities.

Council is pleased to support RoxFM with an annual grant of \$10,000 and in-kind assistance with the use of space within the Roxby Link complex. With the absence of a local community newspaper, local community radio forms a major element of Council's communication strategy. Two shows are broadcast each week with Council staff taking a lead role in hosting each program.



USERS	27,804
PAGE VIEWS	83,683
AVG TIME ON PAGE	01:37
AVG SESSION DUR	01:20
BOUNCE RATE	66.93%
PAGES / SESSION	1.82

DEVICE USE:



TOP 10 VISITED WEBSITE PAGES

1. Cinema Session Times
2. Homepage
3. Living in Roxby Downs
4. VIC - About Roxby Downs
5. Dunes Cafe - order online
6. Dunes Cafe
7. VIC - Attractions
8. Roxby Link
9. Collection Calendar 2022
10. Employment

Council Catch-up Radio Show

Council Catch-up is a one-hour radio program which airs each Thursday morning at 9am and keeps the community informed about the latest Council news, as well as other local events and happenings. This includes Council organised and/or supported events and initiatives, Council job vacancies, community consultations, school holiday programs, art gallery exhibitions, changes to trading hours, waste, power and water issues. Council's Chief Executive frequently comes on the program to discuss the highlights from each month's Council meeting.

The Vibe Radio Show

The Vibe is a weekly one-hour radio show which airs on Fridays from 1pm. The Vibe, which is sponsored by Council, highlights upcoming community events and news.

Guests from local community groups are invited to speak on air about their events or groups which helps them publicise their activities to the broader community at no cost. This radio presence is another way for these community groups to generate interest in volunteering and increase community attendance at events. The Vibe presenters also occasionally undertake outside broadcasts during community events.

SMS Broadcast

SMS Broadcast is proving a valuable tool in terms of direct messaging to customers in regard to pending Roxby Power and Roxby Water invoices, and Dog and Cat Registrations. Online material about key events, consultations, and local information is consistently supported by hard copy material to ensure that everyone within the community (whether or not 'connected') can access reliable, up to date and accurate information.

COMMUNITY VIBRANCY

Council has a strong connection to arts and culture through the operation of the Roxby Link cultural facilities, installation of public art and hosting events.

Art Gallery

The Art Gallery held five exhibitions with a mix of community, local artists, and touring exhibitions. The program included a registered SALA event, works from local school students, the first Kokatha Art Prize and an open community Christmas themed exhibit.

Highlights included The SALA exhibition 'Cal The Stoner presents: The Good, The Twisted and The Unearthed' shared a range of works from local artists including stone sculptures, metal works, paintings, sand art and more.

The Kokatha Art Prize project was a new initiative this year between Roxby Council and the Kokatha Aboriginal Corporation. This initiative was co-funded by BHP and Council and aimed to produce an enduring legacy of Kokatha art for Roxby Downs, create an ongoing arts economy in the town and generate a greater understanding of Kokatha art.



Council Catch-up is aired Thursday mornings from 9am – 10am.



One of the paintings entered into the Kokatha Art Exhibition by artist Rowena Williams.

All artists who entered work in the competition were invited to display and sell their pieces at the Roxby Link Gallery. An exhibition celebration event was held at the end of May to celebrate the artists and hear their stories.

Three Kokatha artists made local sales during the exhibition period.

Finally, Roxby Downs Area School students sharing their art room musings in an exhibition titled 'Progression'.

Events and Functions

As COVID-19 restrictions eased and businesses and the community were able to hold functions and events again, the number of requests to book the Roxby Link auditorium increased significantly.

Some of the highlights included live performances, corporate workshops, community presentation nights and school events.

These included the Roxby Academy of Dance concerts, Roxby Downs Area School performances, St. Barbara's Parish School Musical, Roxby Youth Awards Nights, Business Breakfast, Junior Soccer Presentation, Royal Flying Doctor Service (RFDS) fundraisers and more.

Tourism

Council supports economic development through the operation of the Visitor Information Centre (VIC) which is located within the Roxby Link complex.

The VIC has maintained its accreditation status and continues to be part of the South Australian Visitor Information Centre Network along with 40 others across the state. Only accredited VICs can display the trademarked yellow italic "i" sign which is a symbol of guaranteed quality service and reliable information. Accredited VICs contribute to their local economies by providing information to visitors that encourages them to stay longer and spend more locally. The VIC acts as a consignment stockist for local artists/organisations to display and sell their products in store. It provides them with access to a wider market and a shopfront with set opening hours. Items include opal jewellery, hand painted souvenir rocks, homemade candles and Australian themed pouches. Majority of stockists have held long term contracts with new stockists joining each year.

In November 2021, our application for reduced operating hours during our low season for the Roxby Downs VIC was approved. This allowed us to trade at shorter hours during the November – February period where we experience a significant decrease of visitor numbers.

A total of 2,937 people visited the centre between July 2021 and June 2022. Slightly higher than the 20/21 period with a 10% increase in numbers.

The Roxby Discovery Tours are no longer operational and currently there are no tours that offer a visit to the Olympic Dam Operations Site. In place of the tour, Council are offer a free 20-minute video screening that shares the history of Olympic Dam and Roxby Downs, talks through the processing plant, and gives a virtual underground tour. The video was viewed by 697 people during the 2021 – 2022 Financial Year.

The seasonal Arid Recovery's Sunset Tours that operate between April and October saw 159 people head out on a tag-a-long tour in 2022.

The VIC assists the local community by being a sales outlet for a number of community forums which this year included products from; Roxby Youth Creations, Minyma Talk Group, Community Foodies and The Multicultural Forum.

The Community Library

The Community Library offers a range of programs, resources, and information technology services to meet the literary, informational and social needs of the local community and beyond, including the surrounding pastoral stations and the township of Andamooka.

The COVID-19 pandemic highlighted the important role that libraries play in society and the restrictions meant that many libraries, including the Community Library, had to develop and introduce new innovative services. With the threat of COVID-19, and the associated restrictions easing, the library has been strategising and developing activities that highlight the importance of re-connecting the community as a new post covid normal.

Once again lockdowns caused a significant impact to library programming, in both July 2021 and November 2021, which meant staff were required to gain new technological skills, become more innovative and run programs virtually for a short period of time. As a result the library continues to participate in an online Storytime agreement with ALIA and publish online Storytime sessions.

As of 30 June 2022, the Library had 1,154 active members and a total of 18,800 visits to the Library including program attendees as well as service and resource users. The public internet computers continued to be well utilised with 833 bookings during 2021/2022. Along with public computers, in November the library launched new technology called Princh, enabling library users to print using their own devices. As of June 30, Princh had been used by 502 people. The Library's collection totals 9,789 items, with resources evenly spread between the adult, teen and children's areas. These resources are reviewed annually, with out-of-date and unpopular items removed and replaced with new items as per the Public Library Services Collection Plan. A total of 17,476 items were circulated through borrows or renews throughout 2021/2022.

The Library celebrated National Children's Book Week in August with the theme 'Old worlds, New Worlds, Other Worlds' which included staff members wearing a different Book Character costume every day, visits from the local schools and kindergarten and childcare centre.



Library staff with guest author Reign Atkins. Left to right: Verity Hollobone, Morgan Scott, Reign Atkins, Liza Williamson and Boryana Woodhouse



In celebration of Mario Day, library staff members Candice Biermann, Liza Williamson and Boryana Woodhouse dressed up as the Super Mario Team

The children's programs, including Toddler Storytime, Baby Bounce, Think It Make It Do It, School Holiday programs, Teen talks, Dads and Kids and Lego Club, had a total of 4,549 attendees during 2021/2022.

The library continued to support partnerships with Roxby Link Cinema and Arid Recovery by collaborating on events in conjunction with book and community events and up and coming children's films. The library also partnered with the Roxby Link Aquatics for National Simultaneous Storytime and Toddler Story time sessions, with pool safety themes.

The library held multiple adult events including an in-house Author Talk with local Whyalla author and publisher Reign Atkins to promote her publishing business and the launch of her new book *Destiny*. Along with the Author talks the library hosted two successful paint and sip events.

The Roxby Community Library continues to support the local book club where book lovers meet off site to discuss a monthly themed book.

Community Development

Council works in collaboration with the Roxby Downs Community Board and Forums as well as BHP to provide a range of activities that support community life.

Council's role varies from being the lead agent (e.g. initiator, event or project manager) to that of facilitator or supporter. Community development strategies focus on the Roxby Downs Community Board which is a platform for local community members to develop personal skills in leadership, in community advocacy and in collective action.

Outside of the Community Board other programs focus on building capacity through skills development and volunteering. Examples include community members being involved in the development and organisation of events; community members participating in project reference groups; and young people joining youth leadership programs.

The ultimate aim is to build a cohesive and highly networked community where people develop new skills, take action and have a voice in areas of which they have an interest or a concern.

Many Council and community programs would not be possible without the support of volunteers. Finding time to volunteer can be very challenging for local residents when they work long shifts and have sport and family commitments. This makes volunteering efforts even more special and valued.



Community Youth Centre

The Community Youth Centre (CYC) is a multipurpose venue that is home to a variety of programs such as, youth drop ins, school holiday and youth development programs, Community Foodies Program, and many community forums.

The CYC features a commercial kitchen that can be booked by community groups, businesses and the public for functions and birthdays. The AV system including projector and screen and open planned space makes the CYC a perfect place for meetings and training sessions.

The friendly, positive, and safe environment is popular for the 10–15-year age group however, programs are offered for youth from 10-18 years. Popular activities within the CYC include Pool, Foosball (*Football Table*), Air Hockey, Virtual Reality (VR) and kicking back on the bean bags to play Wii, PlayStation, or Xbox with friends.

One of the highlights of the CYC program was a workshop with artist Dave Court, who worked with local students to create two murals in November. The three-day workshop began with design exercises, where students were given a piece of paper and a topic and asked to draw for two minutes. When the timer went, they had to swap pieces of paper and then continue the process.

Restrictions at the start of the year meant CYC was unable to open until 14 February. The centre then had to close again in late March to help slow the spread of the virus through the Area School community. Despite the early disruptions, CYC was able to launch the Leadership In Action program on 24 May.

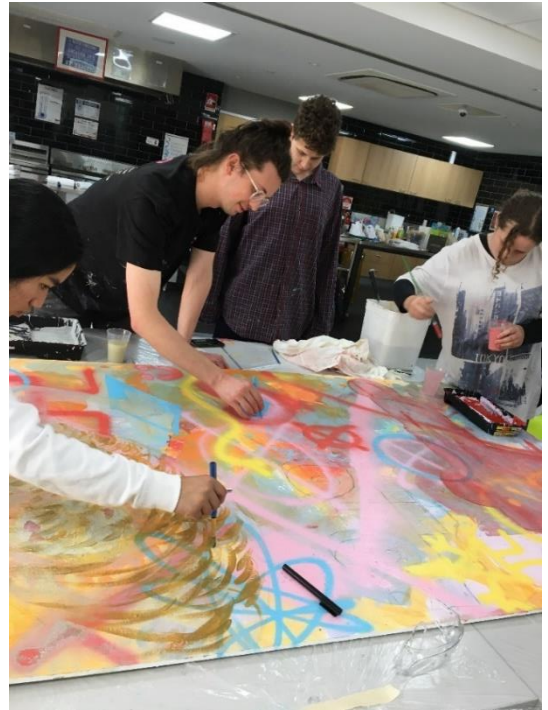
Youth Development

Roxby Youth Creations is a hands-on, engaging and interactive program, designed to teach and support young creators in developing a micro enterprise. The program aims to assist young makers to develop skill sets in business and enterprise through creating handcrafted products.

Tech Tuesdays is a program designed to encourage creative and inquisitive young people to have the opportunity to further develop their investigation skills by engaging in a short STEAM program.

The program aims to assist young people to develop skill sets in scientific, mathematical, and artistic concepts and processes that will strengthen decision making, participation, critical thinking and instill a passion for innovation.

Leadership in Action supports young people in developing their leadership styles, skills and potential. Weekly sessions include structured content, relevant leadership training and access to interesting guest speakers, delivered in a fun and interactive environment.



Artist Dave Court working on the mural with participants.



HEALTH AND WELLBEING

Public Health

Public Health involves managing a range of conditions and environments that support health and wellbeing. This includes provision of infrastructure, facilities and the delivery of services and programs.

Public Health Planning

The *South Australian Public Health Act 2011 (the Act)* requires Councils to prepare and implement a regional health plan and report on its progress every two years. The Act recognises that Councils provide leadership and public health in their regions and also influence the health of their communities by the services and facilities they provide.

Many Local Government activities have links to Public Health. These activities include infrastructure (footpaths, walking trails, parks, shade, skate parks, community gardens, playgrounds, dog parks), the way communities are planned, recreation facilities and sporting grounds, health information and community education, events that bring the community together, safe drinking water, wastewater management, volunteering, waste management, disability inclusion services, and volunteering.



Roxby Link provides recreation and lifestyle opportunities for the community.

The Roxby Healthy Community Plan was adopted in 2014 with goals aligned with the State Public Health Plan. Public Health Plans must be reviewed and updated every five years.

Environmental Health

The City of Salisbury provided an Environmental Health Officer as part of Seconded Service to Council. The agreement with the City of Salisbury ceased in March 2021. A new agreement commenced with the City of Tea Tree Gully on 1 May 2021.

This Secondment provides an Environmental Health Officer who visits Roxby bi-monthly. These visits include but are not limited to the following within the Council area:

- Inspections of food businesses;
- Inspections of hairdresser/beauty/skin penetration businesses
- Assessing third party inspection reports of high risk manufactured water systems and potentially inspecting those systems;
- Inspecting and testing public swimming pools and spa pools;
- Investigate any food or health related complaints from the public; and
- Assisting to complete the annual report pursuant to the Food Act 2001 (SA) and bi-annual report pursuant to the South Australian Public Health Act 2011 (SA).

Food Safety

There are 30 (thirty) food businesses operating within the Council area including: The Tavern, the bakery, service stations, takeaway outlets, mobile food vendors, Dunes Café, childcare centre and home-based businesses. These are assessed for compliance with the *Food Act 2001*, Food Regulations 2017 and the Food Standards Code.

Health Inspections

A number of health inspections were conducted by Council's Environmental Health Officer (EHO) throughout 2021/22.

Inspection Area	Number of Inspections
Food Safety (Businesses)	12
Food Safety (Education)	2
Public Pool Tests	4
Annual inspection of Warm Water System (Health Service)	2

Community Foodies

The Community Foodies program is a partnership between Roxby Council and SA Community Foodies. The Foodies is a volunteer led program which aims to raise awareness about healthy food choices. Foodies are trained in basic nutrition, food safety, group training, knife skills and cooking skills. There are currently 5 active Foodies.

Roxby Downs Health Forum

The Health Forum is a subcommittee of the Roxby Downs Community Board and works to offer a whole of community approach to health and wellbeing. Council is a key stakeholder along with BHP and health service providers. The Health Forum recognises the challenges faced by remote communities and lobbies for increased services to support the community.

The Forum undertakes promotional activities and manages events that promote mental and physical wellbeing.



Providing opportunities for residents to maintain an active lifestyle is a key focus of the Health Forum.

Aquatics

In 2021/2022 financial year there was a general increase to visits of the Aquatic Facilities, this is reflected by the increase in memberships sales and casual visits. During 21/22 pool memberships more than doubled from the previous financial year, up to 240 memberships were sold compared to 122 in 20/21. There was also a general increase in casual visits of 5,820 from 5,591 in 20/21.

The Splashpad is in its second year of being enclosed with by fencing, offering a play space for preschool aged children between 9am and 1pm Monday to Friday which provides an opportunity for young children to utilise the facility before the main heat of the day. Pool & Splashpad opening times are dependent on weather conditions and are seasonal.

During the summer months, the outdoor pool and Splashpad provide the perfect venue for families when planning birthday parties or a casual BBQ. These facilities provide much needed relief for children after school to socialize and cool off in a supervised environment.

Swim School

The Swim School program caters for children aged six months up to adult, with most of the participants in the three to seven-year age bracket.

In recent years, there has been a trend of parents preferring to start their children in swim lessons between the age of three and five which has increased the demand for private classes.

Due to staff turnover, and the transient nature of Roxby Downs, there has been a lack of qualified instructors in the local job market and the quantity of classes available on occasions is reduced.



Swim School is a popular activity for children of all ages in Roxby.

Gym (Pulse Fitness)

Pulse Fitness offers programs developed by in-house trainers to assist community members in achieving their fitness goals and developing a healthier lifestyle. The fully equipped gym provides opportunities for all fitness and skill levels. With a dedicated cardio, weights and stretching area there is plenty of space for all members.



There were approximately 14,096 visits to Pulse Fitness throughout the 2021-2022 financial year. This shows a decrease of 6,299 for the financial year. With the 7 day closure of the gym due to COVID-19 restrictions in July 2022, the operation of privately owned 24 hour gym, '24 Powerfit' and a gym facility being installed within the BHP Camp, numbers were predicted to drop.

The opening of 24 Powerfit and BHP village gyms are a direct result of COVID-19 restrictions forcing the closure/restriction of the Pulse Fitness gym for a significant period of the Pandemic and the inability to convert the Pulse Fitness gym into a 24/7 gym operation.

Creche

Roxby Link Crèche provides onsite support for parents attending group fitness classes, programs and services at the Roxby Link complex. This service caters for children aged six months to five years, with an hour of care per child on Monday, Tuesday, Wednesday, and Friday.

Nippy Gym

Nippy Gym creates a play environment where children aged six months to five years can develop socially, emotionally, cognitively, and physically in a safe structured/unstructured and multi-sensory environment.

Parents/Caregivers are actively involved and responsible for the supervision and safety of their own children at all times.

Regional Field Officer (RFO)

In June 2021 the STARCLUB program was replaced with the Game On strategy by the then Liberal Government, facilitated in regional SA by Regional Field Officers (RFOs). The RFO program is funded by the South Australian Office for Recreation, Sport and Racing (ORSR).

With the change of Government in 2022, the RFO role has continued with its focus on the 'Game On Strategy' through implementation of Club of the Future. This has seen a change in focus from club development through STARCLUB to promoting and supporting clubs as they become a 'Club of the Future'. This has the following four focus areas:

- Heart of the Community.
- Volunteers and Workforce.
- Shared Resources and Facilities.
- Healthy Finances.



Roxby Junior Sports Academy Participants 2022

The RFO will continue to direct clubs to use tools such as STARCLUB and Game Plan to support club development. Council's Sport and Recreation Officer performs the role of Regional Field Officer.

During the year development workshops held for sporting clubs covering the following topics:

- Sports Safety and Risk Management
- Sideline Help and Basic Taping
- Child Safe Officer Training

Roxby Downs' isolated location places additional complexities to providing training opportunities and in 2021/2022 the RFO partnered with other regions to offer training programs and offered some training sessions online. The feedback from attendees was highly positive.



Community Safety

Zone Emergency Management Committee

Council is a member of the Far North Zone Emergency Management Committee (ZEMC). This is one of eleven committees across South Australia with representatives from Local Government, State Government and emergency management services. Each of the eleven zones has specific characteristics that are vulnerable to disasters. In the Far North Zone, extreme weather (heat), bushfire, flood and the escape of hazardous materials have been identified as major hazards.

In the provisions of Section 8 (d) of the *Local Government Act 1999* local Councils must give due weight to the State Emergency Management Plan (SEMP) and align plans and activities to the objectives and strategies of SEMF.

Council's engagement with emergency management stakeholders through the Far North ZEMC as well as with local emergency service providers is critical for ensuring a coordinated response and recovery in local emergency situations.

Roxby and Andamooka Roundtable

In response to COVID-19, Council's Chief Executive convened a gathering of key stakeholders from both the Roxby Downs and Andamooka communities. The group includes BHP, Health Professionals, Roxby Pharmacy, Woolworths, local Police and Emergency Services and representatives from local schools, childcare centre and the Andamooka Progress and Opal Miners Association (APOMA) and Royal Flying Doctor Service (RFDS).

The monthly Roundtable meetings have proved extremely useful in cross agency information sharing and a united approach to tackling key issues in the town and COVID-19 related responses.



Road Safety

Roxby Roadsafe (a forum of the Roxby Downs Community Board) is currently in recess.

Council remains committed to raising awareness of road safety matters and regularly invites SAPOL to talk about the issue on the Council Catch-up radio program.

Council held a road safety morning tea in collaboration with the Community Hub during road safety week and also supported SAPOL in the installation of new road safety signage in key locations around town.



New road safety signage on Pioneer Drive.

ECONOMIC DEVELOPMENT

RDA Far North

Roxby Council, along with other Councils in the region, are a key stakeholder in Regional Development Australia (RDA) Far North partnership.

Through this partnership local businesses have access to a Business Development Manager who visits from the RDA Far North's central base in Port Augusta. The Business Development Manager provides personalised business advice to local business owners and sources training opportunities that can be delivered locally.



Roxby Downs Business Forum

The Business Forum is a subcommittee of the Roxby Downs Community Board and acts as the representative body for local business.

Council is a member of the Forum along with RDA Far North's Business Development Manager and the Coordinator of BHP's Local Buying Program. These relationships provide local business operators with direct access to resources and decision makers.

Mobile Food Vendors

Currently there are 3 (three) active mobile food vendors registered within the Council area. These vendors operate in the main street when other food outlets are closed, market days, local festivals and events. The vendors also visit BHP's villages at Olympic Dam and Roxby as well as the light and heavy industrial estates.

Councils' application conditions for vendors are as follows:

- 12-month term expiring on 28 September 2023.
- \$200.00 application fee.
- Annual renewals on application and payment of relevant annual fees.
- Consideration will be given for all other businesses trading with same or similar services with a 100-metre clearance required unless trading of neighbouring related business has ceased for the day.
- A copy of the public liability insurance policy to be provided before trading begins.
- Details, including a photo of the vehicle, to be provided before trading begins.
- A Food Business Notification Number to be provided and obtained through SA Health.



Local Mobile Vendor – Happy Chappy Coffee

Major Employer

As a major town-based employer and user of local contractors, Council contributes significantly to the local economy. It is an employer of choice for the family members of Olympic Dam workers and provides casual job opportunities and career pathways for school leavers.

Planning and Development

Council is required to assess all forms of development in Roxby Downs against the Roxby Downs (Municipality) Development Plan, as well as the Building Code of Australia under the *Planning Development and Infrastructure Act 2016* and associated regulations.

This is carried out under longstanding arrangements with both City of Salisbury (building assessment) and Stewart Payne Planning Consultant (planning assessment), who attend Roxby Downs as required, with additional support provided remotely.

Regulations establish procedures which Council must follow in the assessment of applications including what level of public notification is required and when applications must be referred to external authorities such as the Environment Protection Authority (EPA) and government agencies. Fees are set by the Development Regulations and are standard across the State.

On 31 July 2020 the second phase of South Australia's new planning system became operational for all rural Councils with small towns and settlements. This involved transitioning from the *Development Act 1993* to the *Planning Development and Infrastructure Act 2016*. Council's Development Plan was replaced with the Planning and Design Code. The Code now operates throughout the state and is intended to provide a consistent approach to development assessment, replacing individual planning rules established by Councils through their Development Plans. Features of the new system include direct lodgement of applications by the public via an online portal, rather than by paper application with the Council.

Council Assessment Panel

Roxby Council had previously been exempt from the requirement to operate with a Council Assessment Panel (CAP) (formerly referred to as "*Council Development Assessment Panel*"). Under new legislation Roxby Council is now required to have a CAP.

Council established a panel in early 2021. This panel consists of 3 (three) Council appointed members, 2 (two) of whom are independent members with experience and/or qualifications in the development industry. The first meeting of the CAP was held on Tuesday 15 June 2021. The role of the Council Assessment Panel is to make impartial and transparent development assessment decisions based on the policies in the Planning and Design Code.



Development Activity

With BHP gearing up for the major shutdown in September 2021 and to meet ongoing operational requirements, Council processed approvals for an extensive upgrade to the Olympic Dam Airport including new runway and terminal buildings and upgrading to car parking. The establishment of a workers' accommodation village south of the Olympic Dam industrial area and expansion of the existing accommodation village at Olympic Dam were approved. Applications were also processed for the installation of a new wastewater pipeline and transmission lines associated with the establishment of the new workers accommodation facilities.

In addition to these projects, approvals for expanded workers' accommodation at the Discovery Park, refurbishment of the Roxby Downs Area School, expansion to the BP service station and a range of smaller residential and commercial development proposals were processed.

Development undertaken in Roxby Downs over the 2021/22 period is shown in the table below.

Development Activity	2019/20	2020/21	2021/22
Dwellings	0	1	0
Additions/alterations to dwellings	1	2	1
Carports, Outbuildings and Verandas	28	9	23
Signs	3	1	0
Swimming Pools	0	1	0
Flats/Units	0	0	0
Business/Commercial	16	12	8
Industrial	0	0	0
Other - Community	2	3	2
Land Division	0	1	1
Demolition	0	0	0
Withdrawn			1
Total Applications	50	30	36
Estimated Expenditure	\$67.9m	\$14.3m	\$9.8m

Building Fire Safety Committee

Section 157 of the *Planning, Development and Infrastructure Act 2016* establishes the power for Councils to establish a Building Fire Safety Committee (BFSC). The committee's primary function is to ensure fire safety in buildings. This is achieved through developing building fire safety inspection policies and examining the adequacy of fire safety provisions in buildings.

The Committee is made up of Brett Fennell, (BuildSurv- Building Surveyors & Certifiers), Jeff Shillabeer (City of Salisbury) and Colin Paton (South Australian Country Fire Service – Fire Safety Officer – Commercial).

The BFSC generally meets at least once a year on site unless required otherwise, with any follow up meetings as required (these are not necessarily held in Roxby Downs) per the Terms and Reference of the Building Fire Safety Committee.



With its well-maintained streets and established native trees, Roxby Downs is widely regarded as an oasis in the desert.

ENVIRONMENT & SUSTAINABILITY

Waste Management

Council outsources waste management services to a local contractor (BSH Waste Solutions). With the closure and capping of the landfill (dump) site in June 2015, the town's waste is now transported to a landfill site at Inkerman (near Dublin) north of Adelaide. A resource recovery centre operated by BSH is located in Gosse Street and is open to the public 7-days a week. Residents are able to drop off domestic quantities of hard waste at no charge at specified times. BSH independently also operates a refundable can and bottle recycling service.

The total tonnes collected from kerbside collections during 2021-22 increased by 7.6 per cent compared to 2020-21.

One of the contributing factors to the increase may have been because of additional contractors residing in the township during SCM21 (*Smelter Campaign Maintenance 2021*).

Although the overall kerbside tonnage collected was greater than last year, the largest percentage increases came from green waste and recycling, as summarised in the table below:

Bin	Tonnes Collected 2020-21	Tonnes Collected 2021-22	Change, %
General Waste	826	877	+ 6.24
Recycling	210	227	+ 8.06
Green Waste	76	91	+21.35
Total	1,111	1,196	+ 7.61

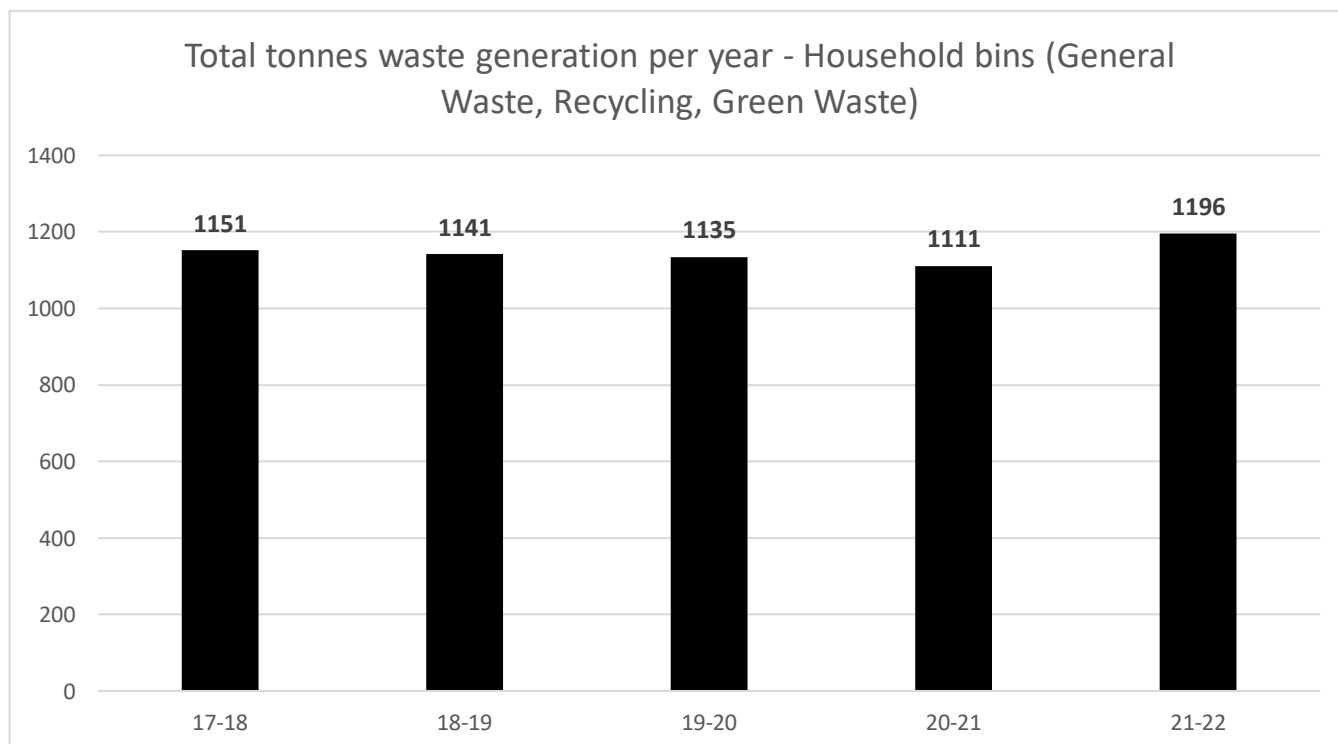


Figure 1: An overall increase of 7.6% in kerbside collected waste and recycling tonnes in 2021-22 compared to the previous year.

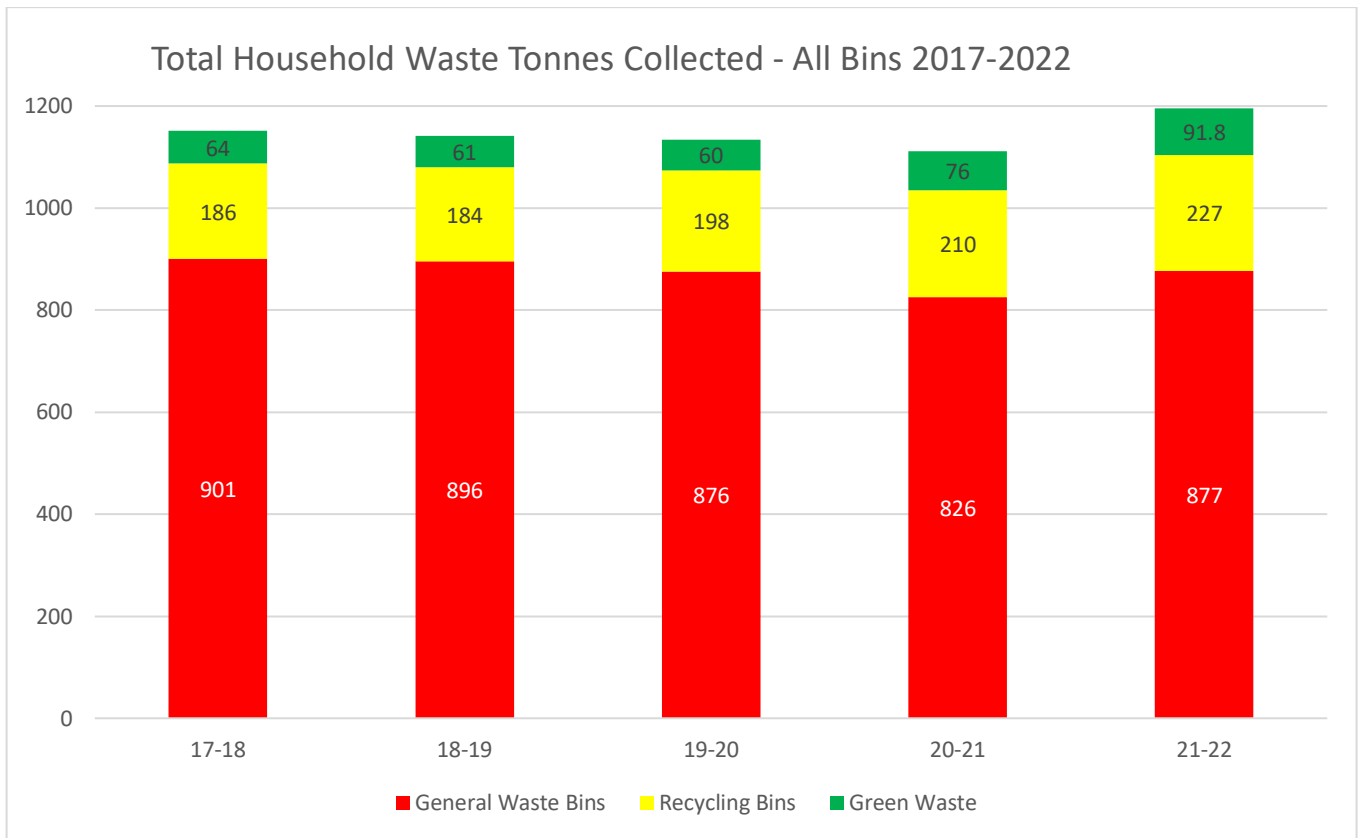


Figure 2: Increased tonnes collected included more waste, recycling and green waste compared to the previous year.

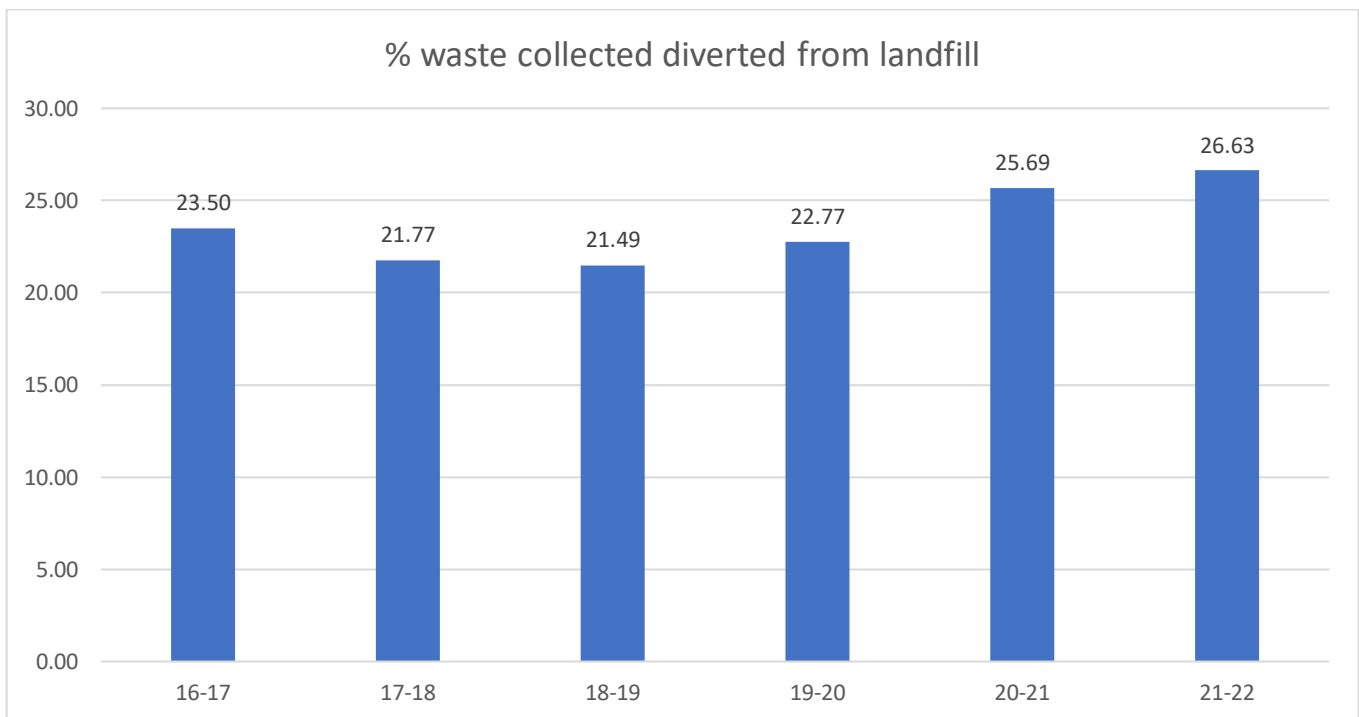


Figure 3: Increased recycling and green waste tonnes collected contributed to an increase in tonnes diverted from landfill – (calculation of diversion rates subject to confirmation by contractor).

Dog and Cat Management

Council has management responsibilities under the *Dog and Cat Management Act 1995*. Activities include registration, collection and return of stray dogs and cats and investigating complaints of barking or dog attacks in the community.

Item	2019/20	2020/21	2021/22
Dog Registrations	574	601	774
Dog Expiations	16	18	25
Dog Complaints	96	85	73
Dog Impounds	51	41	38
Dog Attack Reports	2	3	4
Dog Expiation Income	\$5,772.00	\$5,517.00	\$6,121.00
Dog Registration Fees	\$24,305.00	*\$25,192.00	*\$28,585.00
Cat Registrations	71	111	148
Cat Expiations	0	0	0
Cat Registration Fees	\$2,591.00	\$3,589.00	\$4,440.00
Cat Nuisance Reports	7	6	5
Breeder Registrations	2	3	11
Breeder Registration Fees	\$900.00	\$750.00	\$825.00

*less 12% commission to the Dog & Cat Management Board

ESSENTIAL SERVICES

Roxby Water

Council's appointment as a Water Distribution and Sewerage Authority for the Roxby Downs township arises as a result of Clause 13 (20) of the Schedule to the *Roxby Downs (Indenture Ratification) Act 1982*.

Clause 13 requires Council to comply with standards normally applicable to SA Water and specifies that Council should take practical efforts in sewerage effluent wastewater re-use, how much Council can pay for water and that profits can be transferred back to the Municipality. Council operates water and sewerage services under the Roxby Water banner as a separate business unit.

In January 2013, amendments to the *Water Industry Act 2012* came into effect with Council requiring and obtaining a Water Industry Retail Licence issued by the Essential Services Commission of South Australia (ESCOSA).

Water meters are read concurrently with electricity meters on a quarterly basis at the end of June, September, December and March each year.

Water Supply

Water for Roxby Downs and Olympic Dam (including the mine operations) is sourced from the Great Artesian Basin near the southern and eastern areas of Lake Eyre. This water is pumped 200km south to a desalination plant on the BHP mining lease and is then cooled, desalinated, and stored for later distribution.

Water for the township is then pumped 10km to a covered water supply dam on the outskirts of town.

Roxby Water purchases water from BHP, checks the quality against water quality standards and, if needed, chlorinates the water before pumping to properties with the township via approximately 38km of pipe work.

Roxby's water is best described as being very soft, of high quality, having a small amount of natural fluoride and low in dissolved solids. Water is regularly tested and compared against a range of other urban water supplies and bottled water with favourable results.

In 2013, the *Safe Drinking Water Act 2011* was introduced requiring all licensed water providers to develop and follow a Risk Management Plan. This is to ensure that the quality of water delivered to the customer meets Australian Quality Standards, that regular monitoring is carried out and to check that both operational and regulatory parameters are met. Council has developed a Risk Management Plan that has been approved by SA Health.

Legislative Reporting

Roxby Water prepares a water compliance report to the Essential Services Commission of South Australia (ESCOSA) each year in November and an Annual Recycled Water Report to the Department of Health.

The Roxby Water Safety, Reliability, Maintenance and Technical Management Plan (SRMTMP) was reviewed with an annual audit of compliance check which was reported to The Office of the Technical Regulator (OTR) with zero non-compliance issues identified.

Water Rates

Council operates a three-tiered incentive-based pricing structure for water. Charges are based on allocated access units according to the size of the water meter serving the property.

Fees and charges for water and sewerage rates are reviewed in June of each year to align with the annual review



of all of Council's other fees and charges. The current schedule of rates and charges is published on the Council website.

A formal Water Pricing Policy has been developed and is reviewed annually in accordance with ESCOSA Water Retailer Licence requirements.

Town Water Consumption

Roxby Downs has very low rainfall and a high and ever-increasing number of domestic swimming pools. Consumption of water, however, continues to be moderate and compares favourably with other regional communities.

Under the Indenture a minimum allowance of 650 litres of water per head per day plus a reasonably sufficient quantity for parks and gardens needs to be provided to the town. Current and historical consumption remains well within this allowance.

Roxby Downs water consumption between July 2021 and the end of June 2022 was 595 megaliters.

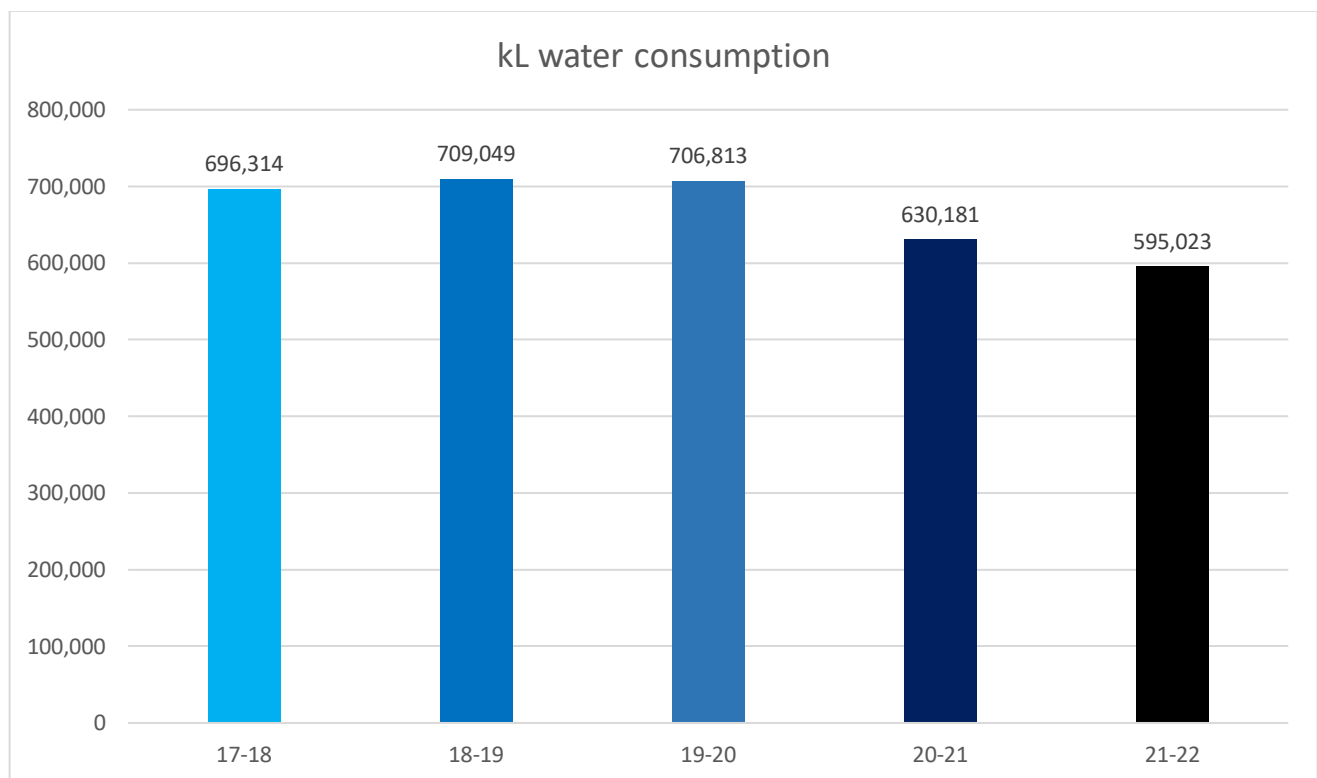


Figure 4: Total Township water consumption for 2021-22 was 595,023 KL (595 ML) which was a 5% reduction compared to the previous year

Previous financial year comparison data

Financial Year	kL water used	Change %
2017-18	696,314	+6.62
2018-19	709,049	+1.83
2019-20	706,813	-0.32
2020-21	630,181	-10.84
2021-22	595,023	-5.58

Water Related Works Completed

Various maintenance activities were carried out during the year including the following:

- 2 x 100mm water mains leaks.
- Changed out 2 x isolation valves.
- Changed out 1 x fire hydrant.
- 70 water meters maintenance.
- Replaced 28 water meters.
- Service the Town Water Supply Pump Station twice.
- Chlorine injector and regulators were serviced twice during this period.
- Calibration of all Magflo Meters were completed. This is undertaken annually.



New isolation valve and fire hydrant, Pioneer Drive.



Sewerage Operations

Roxby Water provides a full sewerage system to all properties within the township. Sewage and sullage are transported through 35km of sewerage mains, manholes and nine pump stations and pumped to a series of lagoons to the west of the township.

The effluent treatment system is continuously monitored for compliance with environmental and health regulations, allowing the processed water to be used for watering the Roxby Downs Golf Course. This provides a flexible method for recycled water disposal that is able to respond to seasonal fluctuations caused by a high level of evaporation and major rain events. Our high evaporation rate (approximately 3m per year), and reduced storage capacity means that sometimes re-used water needs to be restricted.

Management issues can also arise when large inflows of storm water enter the primary dams.

Water intended for re-use (e.g. irrigation purposes of the golf course) is pre-treated to meet guidelines for re-use of water. Regular testing is carried out in accordance with the EPA licence and Department of Health requirements.

Over the past 10 years, with the growth of the town and increase in grassed areas, the application of re-used water on Council's ovals has had to be rationalised.

Since 2012, all of Council's re-use water has been directed to the golf course. This allows for optimum and appropriate use with less possibility of public contact due to the nature of the use of the space.

Sewerage Works

Sewerage works carried out during the year included the following:

- One blocked sewer mains was attended to during this period caused by tree roots intrusion.
- Two Council connections were replaced to remove tree roots cracking the connections.
- All sewer pump station chambers were cleaned. This occurs quarterly.
- Bi-yearly maintenance checks and services of all pump stations, sewer lagoon recycling area and irrigation shed were conducted.
- Chlorine injector and regulators were serviced and overhauled at the treatment shed.
- Samples and data were taken and recorded for Sewer Lagoon Licence and independent verification checks.
- Replace three pumps at our sewer pump stations, this is part of our replacement program.
- Overhaul one pump at Pump Station B.
- 14 pumps were lifted and clear at our pump station.
- One level transducer was replaced.
- Installed new non-return valves and concrete pit at Pump Station F.
- Sewer lagoons transfer pipes were cleaned six times.
- Anerobic Weir was cleaned twice.

Sewer Lagoons

Council began receiving treated wastewater from the BHP Olympic Dam South (ODS) village wastewater treatment plant in April 2021.

A new Chlorine Analyser System was installed at the wastewater treatment plant to comply with licence conditions.

A total of 68,127 KL additional wastewater was received in 2021-22. The additional water provides opportunities for new irrigation projects to replace potable water use for horticulture within the township.



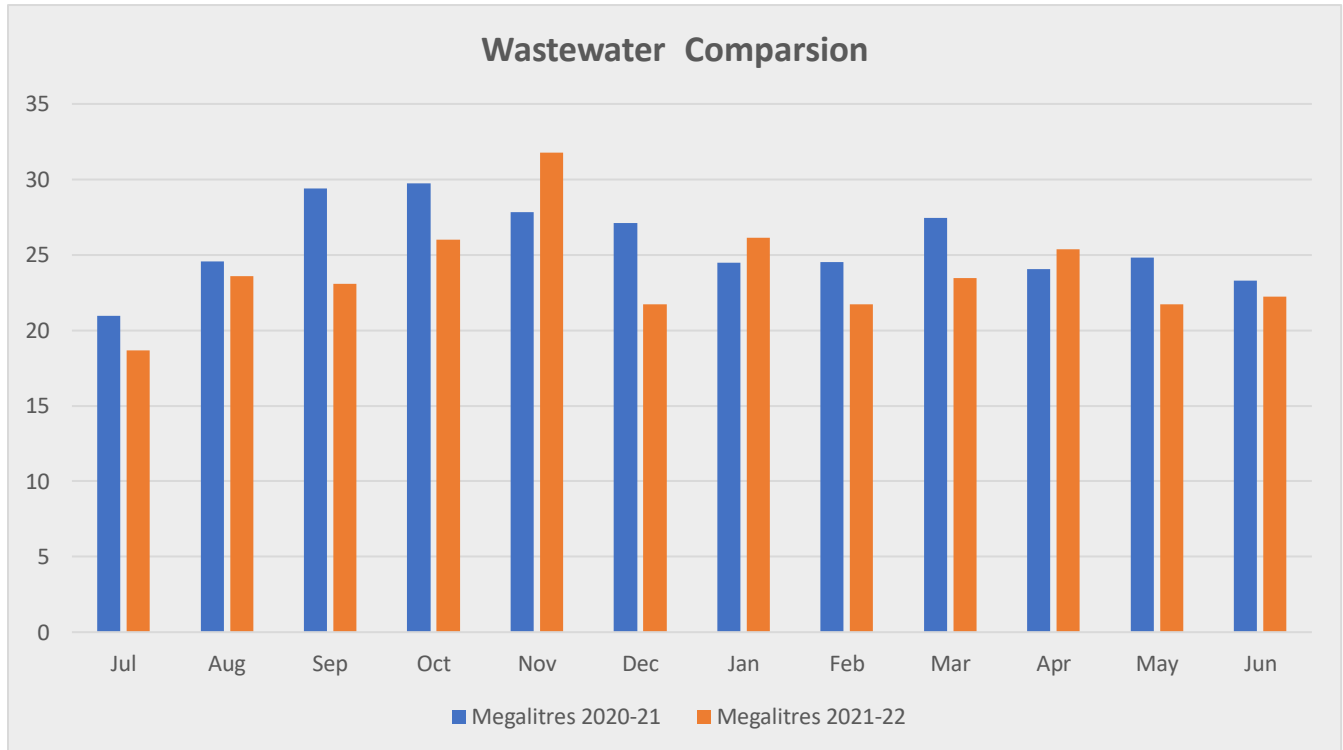
Sewerage Charging

Since June 2000 Council has used the South Australian Local Government Association (LGA) property unit system for calculating charges for sewerage. Sewerage charges apply per property unit per quarter for all freehold properties abutting a sewerage main. These fees are reviewed in June of each year in line with reviews of water tariffs.

Stormwater System

Council's stormwater system comprises 240 stormwater side entry pits connected to 12.5km of various sized stormwater pipes, 8.5km open drains, 10 storm catchments, detention and retention dams. The majority of the town is naturally drained, but in some locations, areas are drained with the aid of two small stormwater pumping stations. The town has been well designed to ensure that for moderate storm events, stormwater is contained within the stormwater system. For larger, rarer events, some sections of road double as a minor floodway for short periods.

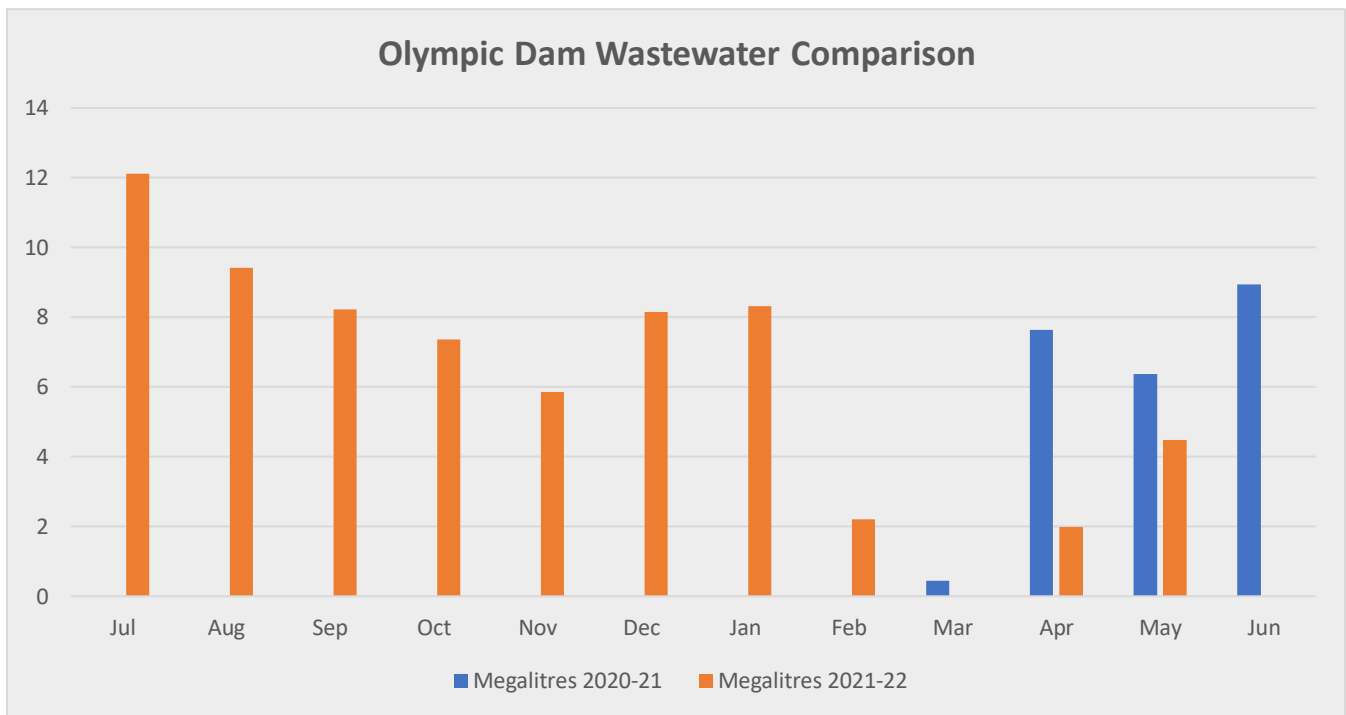
Clearing of silt and rubbish from pits and drains and stormwater earth drains occurs every year. The challenge, however, is to manage debris associated with woodchip areas which from time to time are picked up into the stormwater system and can cause minor blockages.



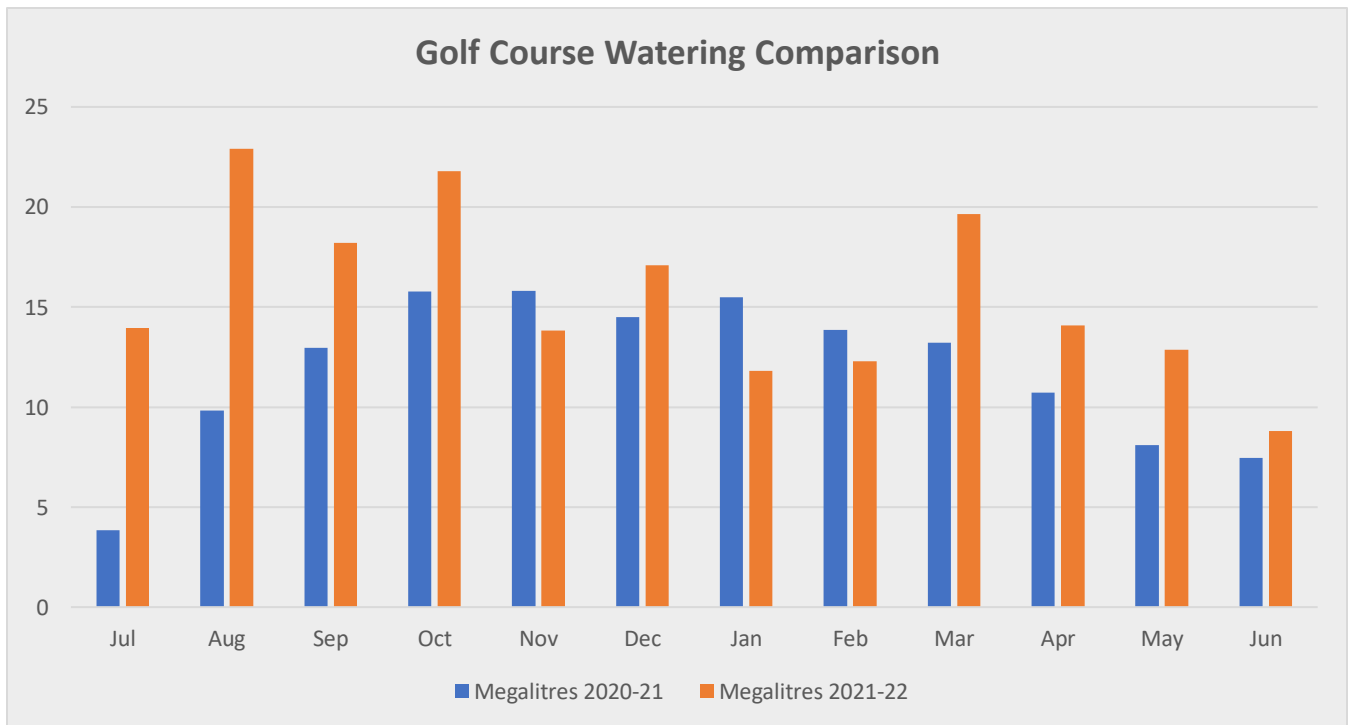
Roxby Township Wastewater to the Sewer Lagoon – 285.466 Megaliters



New non-return valves and concrete pit at Pump Station F



Olympic Dam To Roxby Downs Sewer Lagoons – 68.127 megalitres



Roxby Downs Golf Course Watering – 187 Megaliters

Roxby Power

Council is the designated 'power distribution authority' for the Roxby Downs Township under clause 18 (16) of the Indenture. Roxby Power is a division of Council that is responsible for two primary functions:

- Maintaining the town's electricity distribution
- infrastructure in collaboration with the contracted service providers to ensure a reliable, safe supply of electricity; and
- Undertaking electricity retailing functions, including billing and customer service.



BHP owns 275kV and 132kV power lines that transmit electricity from the national grid at Port Augusta to Olympic Dam. A 33kV line then services the Roxby township where Roxby Power takes control.

Regulatory Environment

The National Electricity Market (NEM), which has been progressively implemented and evolved since 1998, has created a vastly different electricity supply environment to that existing at the time of the Indenture.

In addition to the authority provided by the Indenture, Council supplies and sells electricity under a number of authorisations relating to the National Electricity Market (NEM).

A Notice of Exemption from the National Energy Retail Law issued by the Minister for Mineral Resources and Energy imposes conditions similar to a Retail Licence under the NEM legislation. A Distribution Licence is issued by the Emergency Services Commission of South Australia (ESCOSA).

Regulatory Reporting

Roxby Power completes an annual Safety, Reliability, Maintenance and Technical Management Plan (SRMTMP) which is submitted to the Office of the Technical Regulator (OTR) and Essential Services Commission of SA (ESCOSA).

Australian Power Quality and Reliability Centre

The University of Wollongong – Australian Power Quality and Reliability Centre (APQRC) has completed an analysis of the Roxby Downs electricity network.

The analysis found that the network is of a high standard, with voltage levels very well regulated. This research was undertaken to establish the network's capacity to continue to add solar PV systems, since solar PV systems tend to push up voltages on electricity networks.

The conclusion of the data analysis was that Roxby Downs has 'plenty of headroom to accommodate the voltage rise that will be caused by integration of solar photovoltaic generation.'

Electricity Operations

The Roxby Downs electrical distribution system is highly reliable in its operation. It includes 6.5km of 11kV overhead mains, 19km of 11kV underground mains, 30.6km underground low voltage mains, 35 x 11kV pad mount Transformers and a range of township streetlights.

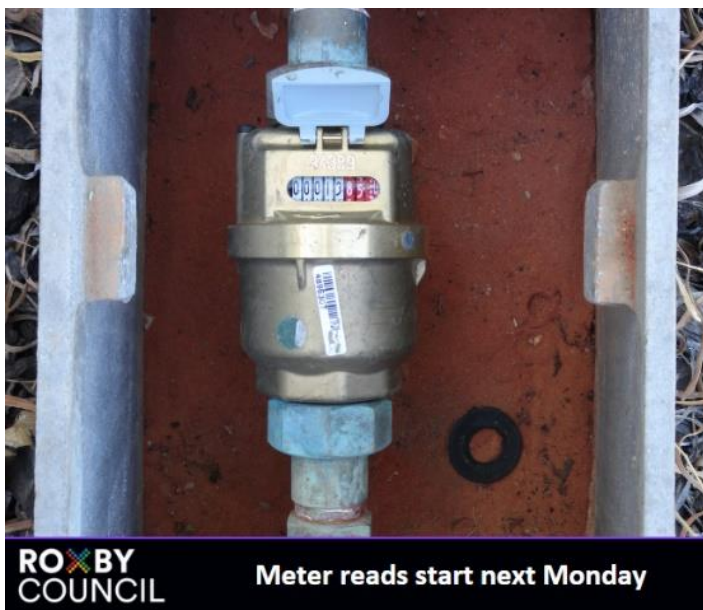
Scheduled Maintenance

An annual program of High Voltage (HV) equipment maintenance occurs with one third of the town network serviced each year. Scheduled maintenance also includes overhead transmission line inspections and repairs, tree trimming and visual inspections of all transformers and ring main units.

Electricity Retail

Meter Reading

Electricity meters are read concurrently with water meters on a quarterly basis at the end of June, September, December, and March each year. The meter reading function is performed by Council staff.



ROXBY COUNCIL Meter reads start next Monday

Facebook post to residents



A poster explaining the scheduled power outage to residents.

Electricity Tariffs

Fees and charges for electricity are reviewed on 1 July each year to align with the annual review of all of Council's other fees and charges. The current schedule of rates and charges is published on the Council website.

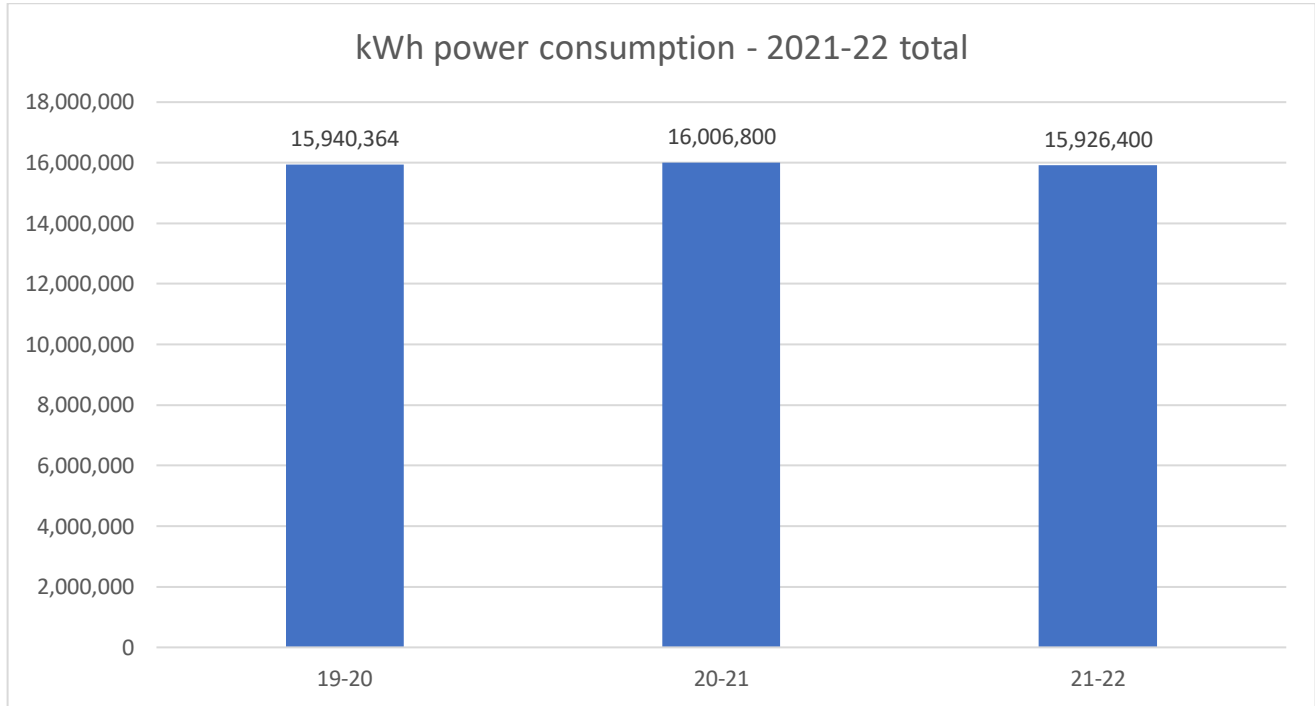
Community Education

Local residents have access to a Home Energy Audit Toolkit which is available for loan from the Roxby Link Community Library. The kit includes a range of practical tools to help residents complete an energy audit of their homes including an energy meter and light (lux) meter. The kit also contains useful tips on ways to reduce energy use.

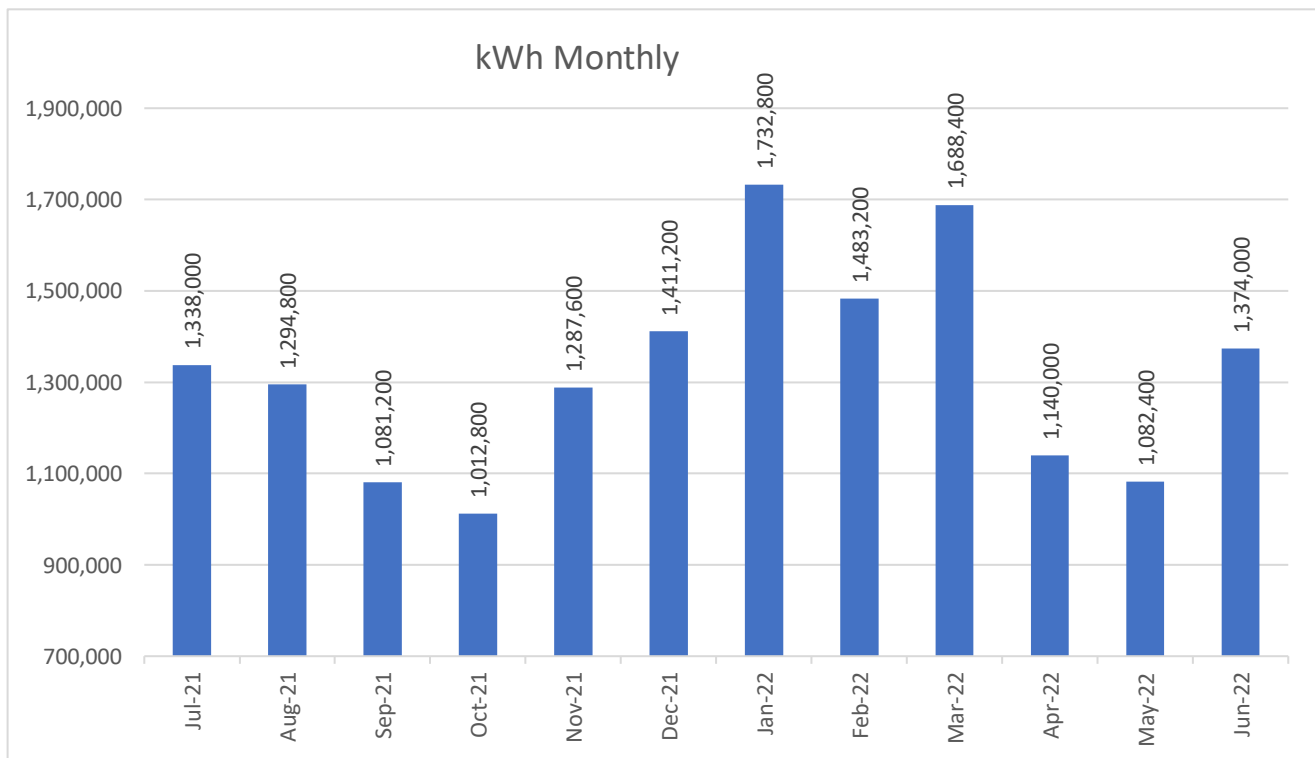
Power Consumption

Total township power consumption for the year was 15,926,400 kWh which was within expectations, and a reduction of 0.5 per cent compared to the previous year.

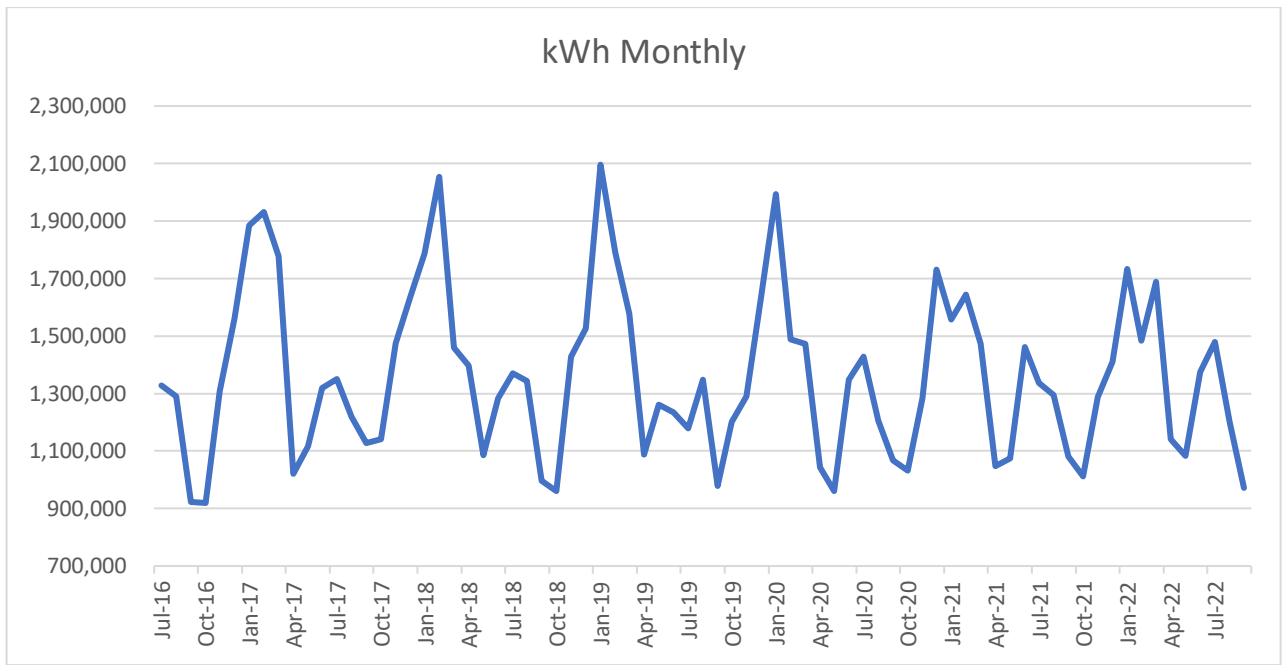
Power consumption did not increase as a result of BHP's scheduled maintenance program known as SCM21, although this is possibly due to the increase in solar power uptake and periods of lower temperatures over that period which resulted in reduced air-conditioning use.



Electricity consumption for the town for the year was in-line with expectations.



Power consumption trend consistent with expectations, with the peak months being December to March.



Long term trend 2016 to 2022.

OUR PEOPLE

Workforce Profile

Type	Total	Male	%	Female	%
Full Time Permanent	33	14	42%	19	58%
Part Time Permanent	16	4	20%	12	80%
Fixed Term Contract	3	2	70%	1	30%
Casuals	33	5	15%	28	85%
Trainees	0	0	0%	0	0%
Total	85	25	25%	60	75%

Senior Management Team

The Senior Management Team (Executive Leadership) comprises the Chief Executive and 2 (two) Group Managers:

- Group Manager Essential Services and Assets.
- Group Manager Lifestyle, Sport and Community.

The Senior Management Team have salary packages that incorporate standard super guarantee and allowances. Other benefits include the provision of a mobile phone and ICT equipment.

A Salary Register is available for inspection at on Councils [website](#) or from Customer Service at Council's main office.

Major Employer

As a major employer in Roxby Downs, Council provides a range of employment opportunities for the partners and family members of mine workers. Casual staff are employed to meet the seasonal demands of recreation and cultural services. Council is committed to providing career opportunities for young people and employs many school leavers at Roxby Link.

Enterprise Agreement

Conditions of employment are reflected in the Municipal Council of Roxby Downs Enterprise Agreement 2020 ("Agreement"). This Agreement was renegotiated during 2020 for a further 3-year term and is due for review in August of 2023

The Agreement is a standalone industrial instrument to the extent permitted by Section 81(3) of the *Fair Work Act 1994*. This Agreement maintains and refines various employment and welfare initiatives such as a Time Off in Lieu (TOIL) system that provides staff with flexibility to combine work, personal and family commitments.

Code of Conduct

The Code of Conduct for Local Government Employees published by the Minister for Planning for the purpose of Section 110 (1) of the *Local Government Act 1999* outlines the principles that govern the conduct of Council employees in relation to gifts and benefits.

An additional Code of Conduct specifically for Municipal Council of Roxby Downs employees was adopted in November 2019 to cover areas such as general behaviour, responsibilities, use of Council resources, corporate image, and conflicts of interest.

Equal Employment Opportunity

Council is an equal opportunity employer and is committed to providing a workplace free from discrimination, bullying and harassment. Council has appointed two Equal Opportunity Contact Officers based at the Council office and Roxby Link.

Training & Development

Council continues to support training and development programs for staff despite the challenges of a remote location, lack of programs available locally and costs of travel. The inability to travel due to COVID-19 presented an opportunity to explore the use of online platforms. Through this technology staff were able to access meetings, workshops, webinars and training sessions.

External training courses attended by staff included:

- Records Management
- First Aid
- Chlorine Gas
- Pool Plant Operator
- Pool Lifeguard
- Breathing Apparatus
- Fire Warden
- Barista
- Fire Prevention Officer
- Equal Opportunity Contact Officer



Lifeguard training underway at Roxby Link.

Keeping Staff Informed

Staff are kept up to date with a weekly communications update at the beginning of the week.

Work Health and Safety (WHS)

Council is committed to providing and maintaining a safe and healthy work environment for all staff, volunteers, contractors and visitors that minimises the risk of injury or illness.

In November 2018, Council's WHS and risk management systems were audited by Local Government Risk Services (LGRS) as part of a 2-yearly program of review. From this audit, a 2-year action plan was developed and approved.

Health and Wellbeing Programs

Council utilises the services of CHG to deliver an annual healthy lifestyle program. These programs reinforce the importance of maintaining good physical and mental health and include skin cancer screens, fitness assessments, back care, blood pressure, heart risk profile, nutritional profile, blood glucose and cholesterol checks. Council provides staff with access to free influenza vaccinations. This is a voluntary program.

Employee Assistance Program

Council utilises the services of ACCESS Programs to manage Council's Employee Assistance Program (EAP). The EAP provides access to free confidential counselling to assist staff in resolving personal and/or work-related issues.

GOVERNANCE OPERATIONS

Decision Making Structure

Under the provisions of the *Roxby Downs Indenture Ratification) Act 1982* the position of Administrator is an officer of The Crown subject to the direction of the Minister for Energy and Mining.

BHP is also formally recognised and along with the State Government contributes equally to fund Council's Municipal deficit. Whilst both partners must approve Council's budget, they have no formal control of the day-to-day operations of Council, which is an independent legal entity.

Delegations

The Administrator is the decision-making authority and has all the powers, functions and duties of a council. Council delegates certain powers and functions to the Chief Executive who manages the day-to-day operations of the Council. These delegations provide formal authority for the Chief Executive to implement decisions and carry out the statutory responsibilities of Council. These delegations are reviewed annually.

Council Meetings

The Administrator holds monthly Council meetings which are open to the public unless otherwise advised. Meetings are held in the Council Boardroom on the last Wednesday each month except in December when the meeting is held earlier and commence at 4pm.

The official notice and agenda are published on the Council website three days prior to the meeting. Members of the public can address Council on issues of concern (deputation) or present a petition if seven days' notice prior to the meeting is provided.

Confidential Matters

Under Section 90 of the *Local Government Act 1999*, meetings must be held in public except where matters are considered confidential in nature. During 2021/22, there were no confidential matters and all Council meetings held were open to the public.

Section 270 Reviews

Council's Review of Council Decisions Procedure under Section 270 of the *Local Government Act 1999* provides a grievance process for any person wishing to have a Council decision reviewed. During the last financial year Council did not receive any requests for a Section 270 review.

PRESCRIBED COMMITTEES

Audit Committee

Subject to the overriding provisions of the Indenture, Council has established an Audit Committee pursuant to Section 126 of the *Local Government Act 1999*. This Committee is responsible for reviewing financial reporting, overseeing, and making recommendations on how management addresses business risks and making recommendations relating to financial governance including internal controls.

Independent members are appointed by Council based on their individual skills, knowledge, and experience to ensure the effective discharge of their responsibilities.

The current Audit Committee comprises of 3 (three) independent members. David Powell was re-appointed as the Presiding Member for a further 3-year term expiring on 28 February 2024.

Sitting fees are \$1,050 per meeting when the meeting is held in Adelaide. The sitting fee for an Audit Committee meeting held in Roxby Downs is \$1,550.

The Chief Executive and other staff, as required, attend meetings but do not have a role in decision making. All decisions of the Audit Committee become recommendations to Council.

The Audit Committee met on four occasions during the 2021 – 2022 financial year.

Council Assessment Panel

On 31 July 2020 the *Planning Development & Infrastructure Act 2016* (PDI Act) and Planning and Design Code became operational for all rural Councils with small towns and settlements. As part of the implementation process Council was required to have the following in place by the 31 July 2020:

- 1) An Assessment Manager appointed by the Chief Executive pursuant to Section 87 (d) (ii) of the PDI Act
- 2) A Council Assessment Panel (“CAP”) appointed by the Council under Section 83 (1) of the PDI Act

Stewart Payne, Council’s Planning Consultant, has been appointed to undertake the role of Assessment Manager. This report relates to the process to establish the CAP.

On the 29 July 2020 Council approved the establishment of a Council Assessment Panel pursuant to Section 83 of the *Planning, Development, and Infrastructure Act 2016*. This is the first CAP for Council having previously been exempt from having an Assessment Panel under the former *Development Act 1993*.

Sitting Fees

Independent Members of the CAP are paid a sitting fee to cover the time involved in preparing for and attending meetings. Council has a low level of residential development activity compared to other Councils but there is potential for a small number, but significant projects associated with BHP activities. Given this unique situation the number of CAP meetings required each year is low.

As the length of time required per meeting for the Roxby Downs CAP is variable and meetings are conducted either via electronic means or in person it is difficult to establish a set sitting fee; however, sitting fees for the June 2021 meeting were established as;

- \$1,050 for the presiding officer; and
- \$850 for ordinary members

The above fees remained consistent for CAP meetings held throughout 2022.

Subsidiaries

Council has not formed any subsidiaries pursuant to Section 42 of the *Local Government Act 1999*.

Freedom of Information

Various Council documents and other information are available on Council's website without the need for a formal application under the *Freedom of Information Act 1991*. Some information may be available for viewing at no charge, whilst some items may be copied at a small charge, provided that copying does not infringe copyright. In some cases, where an extraordinary amount of staff time is required to comply with a request for information, charges may be imposed to recover costs.

Requests for other information will be considered in accordance with the *Freedom of Information Act 1991*. Under this legislation, unless the applicant is granted an exemption, an application fee must be forwarded with the request to Council's Freedom of Information Officer.

Freedom of Information Statement

Council is required under Section 9(1) and (1a) of the *Freedom of Information Act 1991* to publish an Information Statement. A copy of this statement is available to view on the Council's website.

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 *Freedom of Information Act 1991*. They may then request a correction to any information about themselves which is incomplete, incorrect, misleading or out-of- date. To gain access to these Council records, they must complete a Freedom of Information application, outlining the records that they wish to inspect, and this application must be forwarded to Council's Freedom of Information Officer. No applications to amend records were received during the year.

Freedom of Information (FOI) Applications

There were no FOI applications received by Council that resulted in the release of documents.

National Competition Policy

Council has an obligation under Clause 7 of the National Competition Policy to report on the application of competition principles.

During 2021/2022 Council advises that it:

- Has determined that it has no significant business activities as defined in the Clause 7 statement
- Has no by-laws which place barriers on market entry, conduct or discriminates between competitors
- Has not received any complaints alleging breaches of competitive neutrality principles
- Is involved in public monopolies associated with the provision of electricity, water and sewerage services.
- These operate in accordance with the provisions of the *Roxby Downs (Indenture Ratification) Act 1982*.

Competitive Tendering

Council's Procurement Policy guides the practices and procedures for procuring goods, services and works. The Policy ensures that procurement activities are conducted in accordance with the following principles:

- Value for money
- Probity, Ethical Behaviour and Fair Dealing
- Accountability, Transparency and Reporting
- Efficient Procurement Practices
- Environmental Management and Sustainability
- Use of Local Suppliers
- Work Health and Safety
- Risk Management

Assessment criteria includes consideration of the impact of service delivery approaches on local businesses.

Other Corporate Services

Service SA

Council has been contracted as a Service SA rural agent since 2007, being able to provide a much-needed service to the Roxby Downs community. This is a commission based contractual arrangement which provides Council with an additional revenue stream.

Council's Customer Service Team has delegated authority from the Minister for Infrastructure and Transport to undertake a selected range of Service SA transactions which include vehicle registration, licensing of drivers, boat registrations, and boat operator licences. Transfer of interstate licences can also be carried out along with vehicle registrations from interstate. Conversion of licences from overseas can also be completed.

Transactions are completed using the online EzyReg portal for more basic transactions such as registration and licence renewals, change of addresses; however, more complex transactions such as Learners' theory tests, and transactions which involve setting up a new client are completed manually with the assistance of the Port Pirie branch of Service SA.

Local Laws

All by-laws will expire on 1 January 2024 unless revoked or amended prior to that date. Copies of the by-laws are accessible from Council's website.

1. By-law No. 1 - Penalties and Permits

This by-law refers to the granting of permits and penalties associated with breaches of any by-laws.

2. By-law No. 2 - Dogs

This by-law relates to the management of dogs in the Council area and limits the number of dogs kept on premises.

3. By-law No. 3 - Cats

This by-law relates to the management of cats in the Council area, establishes a registration scheme for cats and limits the number of cats kept on premises.

4. By-law No. 4 - Local Government Land

This by-law regulates the access to and use of Local Government land (other than roads) and certain public places.

5. By-law No. 5 - Moveable Signs

This by-law sets standards for moveable signs on roads and provides conditions for the placement of such signs.

6. By-law No. 6 - Roads

This by-law regulates certain activities on roads in the Council area.

7. By-law No. 7 - Waste Management

This by-law regulates the removal of domestic waste, recyclable and green organic waste from premises in the Council area.

REGISTERS

Local Councils are required to maintain mandatory registers and Codes of Conduct and Codes of Practice. The following registers and Codes are maintained:

- Officers Register of Salaries
- Register of Fees and Charges
- Register of Community Land
- Register of Public Roads
- By-laws
- Code of Practice for Access to Council Meetings and Documents
- Code of Practice for Council and Council Committee Meeting Procedures

The following items do not apply to this Council:

- Members Register of Interests
- Members Register of Allowances and Benefits
- Members Code of Conduct
- Code of Practice for Access to Meetings and Documents
- Code of Practice for Meeting Procedures

COUNCIL POLICIES

Council has adopted a wide range of policies to assist in decision making and administrative processes. Council policies are available for viewing on the Council website and/or at the Council office.

The following policies are held as required by legislation:

- Review of Council Decisions Policy
- Contract and Tenders Policy
- Order Making Policy
- Public Consultation Policy
- Prudential Management Policy

Additional Policies also held by Council are:

- | | | |
|---|--|--|
| - Asset Accounting Policy | - Enforcement Policy | - Privacy Policy |
| - Bad Debt Policy | - Expiation Notice Review Policy | - Procurement Policy |
| - Budget Management Policy | - Financial Internal Control Policy | - Public Interest Disclosure Policy |
| - Building Inspection Policy | - Fit for Work Policy | - Rate Debt Recovery Policy |
| - Business Units Financial Accounting Policy | - Flag Management Policy | - Records Management Policy |
| - Cemetery Management Policy | - Food Hygiene Policy | - Recycled Water Policy |
| - Child & Vulnerable Persons Safe Environment Policy | - Fraud and Corruption and Maladministration Policy | - Remotely Piloted Aircraft Systems Operation |
| - Code of Conduct for Local Government Employees | - Funding Policy | - Risk Management Policy |
| - Code of Conduct for Volunteers | - Gifts and Benefits Policy | - Roxby Power Electricity Bond Policy |
| - Complaints Policy | - Grievance Policy | - Roxby Power Hardship Policy |
| - Credit Card Policy | - Healthy Eating Policy | - Roxby Power Pricing Policy |
| - Customer Service Policy | - ICT Policy | - Roxby Water Hardship Policy |
| - Disposal of Land and Assets Policy | - Issue of Parking Expiation Notices Policy | - Roxby Water Pricing Policy |
| - Dog and Cat Management Policy | - Leases and Licences to Sporting and Community Organisations Policy | - Sponsorship and Donations Policy |
| - Dog and Cat Registrations Policy | - Library Conditions of Use Policy | - Town Oval Policy |
| - Employee Code of Conduct | - Maintenance of Road Verges Policy | - Treasury Policy |
| - Equal Opportunity, Discrimination, Harassment and Workplace Bullying Policy | - Media Policy | - Tree Policy |
| | - Microchip Scanner Use Policy | - Vehicle Policy |
| | - Mobile Food Vendors Policy | - Volunteer Management Policy |
| | - Municipal Rates Hardship Policy | - Waste Collection Policy |
| | - Municipal Rating Policy | - Water Leakage Allowance Policy |
| | - Naming of Roads and Public Places Policy | - Work Health Safety and Return to Work Policy |

FINANCIAL PERFORMANCE



The Hermit Street Nature Playground showcases many of the native plants that thrive in Roxby's arid environment.

Property Rates

In proposing its rates for the 2021 - 2022 Financial Year, the Council considered the Strategic Plan 2021-2025, the current economic climate, specific issues faced by the community, the budget requirements for the 2021/2022 financial year and the impact of rates on the community

Land use categories as provided in the Local Government (General) Regulations 1999 are used as the basis of the Council's general rate calculation.

Methods Used to Value Land

All land within a Council area, except for land specifically exempt is rateable. The Council continues to use capital value as the basis for valuing land. The Council considers that this method provides the fairest method of distributing the rates across all ratepayers as it is the most appropriate measure of relative wealth in the community; and

- As a measure of wealth, it most closely reflects the capacity of property owners to pay; and
- It accords with the taxation principle, that people should contribute to the community social and physical infrastructure, in accord with their capacity to pay, as measured by property wealth.

For 2021/2022 rating purposes the Council adopted the total valuations made by the Valuer-General of \$546,791,100.00 on 30 June 2021.

Impact of Rates

In 2021/2022 general rate revenue of \$4.6M was raised. The Council also imposed a service charge for collection, treatment, recycling, and disposal of domestic waste (excluding organics) and acted as a collection agent on behalf of the State Government in regard to the collection of income for the Regional Landscape Boards. The total rate revenue of the Council was \$5.5M, equating to just over 30% of the Council's total income.

Financial Performance

Operating Surplus Ratio

The Council achieved an overall operating surplus ratio of 9.3% compared to the original budget of 0.2% and the previous year actual of 8.5%. Adjusting revenues for the prepayment of federally supported financial assistance grants, the ratio is slightly reduced to 7.4% (8.3% in 2020/21). The continuing surpluses, while further stabilising the Council's very financially sustainable position, will be monitored to ensure ratepayers and customers of the Council's services are being appropriately charged.

Net Financial Liabilities Ratio

The net financial liabilities ratio of -121% (-105% in 2020/21) highlights the Council's very solid cash position. As a relatively young Council compared to the rest of the State this illustrates that the Council is raising sufficient funds to replace its future asset replacement programs needed over the long term.

Asset Renewal Funding Ratio

The Council expended 123% (67% in 2020/21) of the funds it had planned to spend based on the requirements of its current Infrastructure Asset Management Plan. While the plan is outdated, meaning this ratio may not fully reflect the true annual capital replacement, the Council continues to monitor its current asset stock and the condition of its assets, managing any renewal on an ongoing basis until the new asset management plans are put in place.

APPENDIX 1 – AUDITED FINANCIAL STATEMENTS

Municipal Council of Roxby Downs

GENERAL PURPOSE FINANCIAL STATEMENTS
for the year ended 30 June 2022



General Purpose Financial Statements

for the year ended 30 June 2022

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General Purpose Financial Statements

for the year ended 30 June 2022

Certification of Financial Statements

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

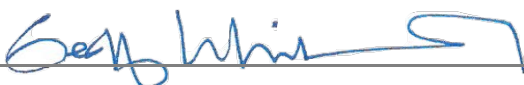
In our opinion:

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



Roy Blight
Chief Executive

29th November 2022



Geoff Whitbread
Administrator

29th November 2022

Statement of Comprehensive Income

for the year ended 30 June 2022

\$ '000	Notes	2022	2021
Income			
Rates	2a	5,544	5,417
Statutory Charges	2b	73	69
User Charges	2c	11,039	11,004
Grants, Subsidies and Contributions	2g	1,348	955
Investment Income	2d	142	131
Reimbursements	2e	3	14
Other income	2f	59	68
Total Income		<u>18,208</u>	<u>17,658</u>
Expenses			
Employee costs	3a	4,759	4,786
Materials, Contracts and Other Expenses	3b	8,505	8,297
Depreciation, Amortisation and Impairment	3c	3,250	3,065
Finance Costs	3d	3	2
Total Expenses		<u>16,517</u>	<u>16,150</u>
Operating Surplus / (Deficit)		<u>1,691</u>	<u>1,508</u>
Physical Resources Received Free of Charge	2i	272	–
Asset Disposal & Fair Value Adjustments	4	51	45
Amounts Received Specifically for New or Upgraded Assets	2g	151	232
Net Surplus / (Deficit)		<u>2,165</u>	<u>1,785</u>
Other Comprehensive Income			
Amounts which will not be reclassified subsequently to operating result			
Changes in Revaluation Surplus - I,PP&E	9	(4,150)	–
Total Amounts which will not be reclassified subsequently to operating result		<u>(4,150)</u>	<u>–</u>
Total Other Comprehensive Income		<u>(4,150)</u>	<u>–</u>
Total Comprehensive Income		<u>(1,985)</u>	<u>1,785</u>

The above Statement of Comprehensive Income should be read in conjunction with the accompanying notes.

Statement of Financial Position

as at 30 June 2022

\$ '000	Notes	2022	2021
ASSETS			
Current assets			
Cash & Cash Equivalent Assets	5a	25,000	18,082
Trade & Other Receivables	5b	2,639	2,397
Other Financial Assets	5c	–	3,200
Inventories	5d	25	21
Total current assets		<u>27,664</u>	<u>23,700</u>
Non-current assets			
Infrastructure, Property, Plant & Equipment	7a(i)	108,538	114,020
Total non-current assets		<u>108,538</u>	<u>114,020</u>
TOTAL ASSETS		<u>136,202</u>	<u>137,720</u>
LIABILITIES			
Current Liabilities			
Trade & Other Payables	8a	3,675	3,236
Borrowings	8b	17	17
Provisions	8c	570	554
Total Current Liabilities		<u>4,262</u>	<u>3,807</u>
Non-Current Liabilities			
Borrowings	8b	18	36
Provisions	8c	1,278	1,248
Total Non-Current Liabilities		<u>1,296</u>	<u>1,284</u>
TOTAL LIABILITIES		<u>5,558</u>	<u>5,091</u>
Net Assets		<u>130,644</u>	<u>132,629</u>
EQUITY			
Accumulated surplus		34,379	32,228
Asset revaluation reserves	9	96,265	100,401
Total Council Equity		<u>130,644</u>	<u>132,629</u>
Total Equity		<u>130,644</u>	<u>132,629</u>

The above Statement of Financial Position should be read in conjunction with the accompanying notes.

Statement of Changes in Equity

for the year ended 30 June 2022

\$ '000	Notes	Accumulated surplus	Asset revaluation reserve	Total equity
2022				
Balance at the end of previous reporting period		32,228	100,401	132,629
Net Surplus / (Deficit) for Year		2,151	14	2,165
Other Comprehensive Income				
Gain (loss) on revaluation of IPP&E	7a	–	(4,150)	(4,150)
Other comprehensive income		–	(4,150)	(4,150)
Total comprehensive income		2,151	(4,136)	(1,985)
Balance at the end of period		34,379	96,265	130,644
2021				
Balance at the end of previous reporting period		30,443	100,401	130,844
Net Surplus / (Deficit) for Year		1,785	–	1,785
Total comprehensive income		1,785	–	1,785
Balance at the end of period		32,228	100,401	132,629

The above Statement of Changes in Equity should be read in conjunction with the accompanying notes.

Statement of Cash Flows

for the year ended 30 June 2022

\$ '000	Notes	2022	2021
Cash flows from operating activities			
<u>Receipts</u>			
Rates Receipts		5,536	5,572
Statutory Charges		74	69
User Charges		11,654	11,004
Grants, Subsidies and Contributions (operating purpose)		1,354	955
Investment Receipts		142	131
Reimbursements		3	14
Other Receipts		–	842
<u>Payments</u>			
Payments to Employees		(4,971)	(4,762)
Payments for Materials, Contracts & Other Expenses		(9,099)	(7,868)
Finance Payments		(3)	(2)
Net cash provided by (or used in) Operating Activities	11b	<u>4,690</u>	<u>5,955</u>
Cash flows from investing activities			
<u>Receipts</u>			
Amounts Received Specifically for New/Upgraded Assets		643	1,564
Sale of Replaced Assets		51	45
Other Investing Activity Receipts		3,200	–
<u>Payments</u>			
Expenditure on Renewal/Replacement of Assets		(1,314)	(1,757)
Expenditure on New/Upgraded Assets		(332)	(191)
Investment in Term Deposits		–	(3,200)
Net cash provided (or used in) investing activities		<u>2,248</u>	<u>(3,539)</u>
Cash flows from financing activities			
<u>Payments</u>			
Repayment of Lease Liabilities		(18)	(17)
Repayment of Bonds & Deposits		(2)	–
Net Cash provided by (or used in) Financing Activities		<u>(20)</u>	<u>(17)</u>
Net Increase (Decrease) in Cash Held		6,918	2,399
plus: Cash & Cash Equivalents at beginning of period		18,082	15,683
Cash and cash equivalents held at end of period	11a	<u>25,000</u>	<u>18,082</u>
Additional Information:			
plus: Investments on hand – end of year	6b	–	3,200
Total Cash, Cash Equivalents & Investments		<u>25,000</u>	<u>21,282</u>

The above Statement of Cash Flows should be read in conjunction with the accompanying notes.

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Contents of the Notes accompanying the General Purpose Financial Statements

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Municipal Council of Roxby Downs

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 1. Summary of Significant Accounting Policies

The principal accounting policies adopted by Council in the preparation of these consolidated financial statements 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 on a going concern basis using the historical cost convention 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 30 November 2022.

1.2 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 these Notes.

1.3 Rounding

All amounts in the financial statements have been rounded to the nearest thousand dollars (\$'000).

1.4 Estimates and assumptions

Broad assumptions are made based on current and anticipated levels of local economic activity. The most significant individual factor in terms of such assumptions are the planned activities of BHP's Olympic Dam. Council therefore relies on its close working relationship with Olympic Dam. The information flow between the Indenture stakeholders (including State) forms a crucial base for Council's broad budget assumptions.

The COVID-19 pandemic has impacted the 2021/22 financial statements, which may impact on the comparability of some line items and amounts reported in these financial statements and/or the notes. The financial impacts are a direct result of either Council's response to the pandemic or due to mandatory shutdowns as directed by the Australian Government and the advice from the Australian Government Department of Health and SA Health.

Examples include:

1. The COVID-related impact on both income and expense lines relating to various functions at Roxby Link due to restricted operations under SA Health advice
2. Cost savings across a broad range of expenses, especially attributable to changes in delivery methods required by COVID (eg. costs associated with Staff Training were lower due to increased use of webinar-based delivery).

COVID-19 is not expected to have a significant financial impact on Council operations with the Council working to reduce discretionary expenditure in the short term to help mitigate the effect of the reduced revenue and increased costs. The budget assumptions for 2022/23 assume a continued easing of restrictions put in place by the government. Council has determined that there is no material uncertainty that casts doubt on Council's ability to continue as a going concern.

(2) The Local Government Reporting Entity

Municipal Council of Roxby Downs was established under the Roxby Downs (Indenture Ratification) Act 1982 and has its principal place of business at Richardson Place, Roxby Downs. 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.

As well as activities conducted in Council's own name, these consolidated financial statements include activities conducted under the names Roxby Power, Roxby Water and Roxby Link.

Municipal Council of Roxby Downs

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 1. Summary of Significant Accounting Policies (continued)

The Act prescribes requirements regarding the management of power and water assets, including for cost recovery from consumers (Refer Note 2 User Charges).

Power and Water assets owned by the Council are disclosed in Note 7 Infrastructure, Property, Plant and Equipment. Revaluation increments are separately disclosed in Note 9 Reserves

(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.

Where grants, contributions and donations recognised as incomes during the reporting period were obtained on the condition that they be expended in a particular manner or used over a particular period, and those conditions were undischarged as at the reporting date, the amounts subject to those undischarged conditions are disclosed in these notes. Also disclosed is the amount of grants, contributions and receivables recognised as incomes in a previous reporting period which were obtained in respect of the Council's operations for the current reporting period.

In recent years the payment of untied financial assistance grants has varied from the annual allocation as shown in the table below:

\$'000	Cash Payment Received	Annual Allocation	Difference
2020/21	\$182	\$222	\$40
2021/22	\$543	\$293	\$250

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

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

(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.

All financial instruments are recognised at fair value at the date of recognition, except for trade receivables from a contract with a customer, which are measured at the transaction price. A detailed statement of the accounting policies applied to financial instruments forms part of Note 13.

(5) Inventories

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

(6) Infrastructure, Property, Plant & Equipment

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 1. Summary of Significant Accounting Policies (continued)

6.1 Initial Recognition

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

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

6.2 Materiality

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

Examples of capitalisation thresholds applied during the year are given below. No capitalisation threshold is applied to the acquisition of land or interests in land.

Buildings - new construction/extensions ('000)	\$10
Road construction & reconstruction ('000)	\$10
All Other Assets ('000)	\$5

Municipal Council of Roxby Downs

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 1. Summary of Significant Accounting Policies (continued)

6.3 Subsequent Recognition

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

6.4 Depreciation of Non-Current Assets

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

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

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

Plant, Furniture & Equipment

Office Equipment	4 to 10 years
Office Furniture	3 to 20 years
Fleet, Plant & Equipment	5 to 20 years

Building & Other Structures

Buildings – masonry	20 to 80 years
Buildings – other construction	50 to 100 years
Park Structures – masonry	50 to 100 years
Park Structures – other construction	20 to 40 years
Playground equipment	5 to 15 years
Benches, seats, etc	5 to 10 years

Infrastructure

Sealed Roads – Surface	20 to 80 years
Sealed Roads – Structure	20 to 80 years
Unsealed Roads	20 to 50 years
Paving & Footpaths, Kerb & Gutter	50 to 90 years
Drains	40 to 70 years
Flood Control Structures	6 to 60 years
Reticulation Pipes – PVC	50 to 80 years
Reticulation Pipes – other	50 to 60 years
Pumps & Telemetry	15 to 25 years

6.5 Impairment

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

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

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.

Municipal Council of Roxby Downs

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 1. Summary of Significant Accounting Policies (continued)

(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 other than grants 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) Employee Benefits

8.1 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.

Weighted avg. discount rates for settlement periods for up to 10 years were sourced from Milliman G100 June Discount Rates.

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.

8.2 Superannuation

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

(9) Provisions for Reinstatement, Restoration and Rehabilitation

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

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

(10) Leases

Accounting policy applicable from 01 July 2019

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

12.1 Council as a lessee

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

i) Right-of-Use-Assets

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 1. Summary of Significant Accounting Policies (continued)

The Council recognises right-of-use assets at the commencement date of the lease. Right-of-use assets are measured at cost, less any accumulated depreciation and impairment losses, and adjusted for any remeasurement of lease liabilities. The cost of right-of-use assets includes the amount of lease liabilities recognised, initial direct costs incurred, lease payments made at or before the commencement date less any lease incentives received and the estimate of costs to be incurred to restore the leased asset. Right-of-use assets are depreciated on a straight-line basis over the shorter of the lease term and the estimated useful lives of the assets, as follows:

Printers	1 to 5 years
----------	--------------

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

ii) Lease Liabilities

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

iii) Short-term leases and leases of low-value assets

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

Municipal Council of Roxby Downs

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 1. Summary of Significant Accounting Policies (continued)

(11) GST Implications

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

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

(12) New accounting standards and UIG interpretations

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

Amendments to AASB 16 Covid-19 Related Rent Concessions

In 2020, the AASB issued AASB 2020-4, Amendments to AASs - Covid-19-Related Rent Concessions. The amendments provide relief to lessees from applying AASB 16 guidance on lease modification accounting for rent concessions arising as a direct consequence of the Covid-19 pandemic. As a practical expedient, a lessee may elect not to assess whether a Covid-19 related rent concession from a lessor is a lease modification. A lessee that makes this election accounts for any change in lease payments resulting from the Covid-19 related rent concession the same way it would account for the change under IFRS 16, if the change were not a lease modification. The amendment was intended to apply until 30 June 2021, but as the impact of the Covid-19 pandemic is continuing, in 2021 the AASB extended the period of application of the practical expedient to 30 June 2022. The amendment applies to annual reporting periods beginning on or after 1 April 2021. This amendment had no impact on the consolidated financial statements of the Group.

Standards issued by the AASB not yet effective

The AASB has issued Australian Accounting Standards and Interpretations which are not effective at 30 June 2022, these standards have not been adopted by Council and will be included in the financial statements on their effective date. Where the standard is expected to have a significant impact for Council then further information has been provided in this note.

The following list identifies all the new and amended Australian Accounting Standards, and Interpretation, that were issued but not yet effective at the time of compiling these illustrative statements that could be applicable to Councils.

Effective for NFP annual reporting periods beginning on or after 1 January 2022

- AASB 2020-3 Amendments to Australian Accounting Standards - Annual Improvements 2018-2020 and Other Amendments

Effective for NFP annual reporting periods beginning on or after 1 January 2023

- AASB 2020-1 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-Current and associated standards (amended by AASB 2020-6)
- AASB 2021-2 Amendments to Australian Accounting Standards - Disclosure of Accounting Policies and Definition of Accounting Estimates (amended by AASB 2021-6)

Effective for NFP annual reporting periods beginning on or after 1 January 2025

- AASB 2014-10 Sale or Contribution of Assets between an Investor and its Associate or Joint Venture (amended by AASB 2015-10, AASB 2017-5 and AASB 2021-7)

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

Note 1. Summary of Significant Accounting Policies (continued)

(13) Comparative Figures

To ensure comparability with the current reporting period's figures, some comparative period line items and amounts may have been reclassified or individually reported for the first time within these financial statements and/or the notes.

(14) Disclaimer

Nothing contained within these statements may be taken to be an admission of any liability to any person under any circumstance.

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

Note 2. Income

\$ '000	2022	2021
(a) Rates		
General Rates		
General Rates	4,746	4,689
Less: Discretionary Rebates, Remissions & Write Offs	(164)	(230)
Total General Rates	4,582	4,459
Other Rates (Including Service Charges)		
Landscape Levy	122	121
Waste Collection	815	806
Total Other Rates (Including Service Charges)	937	927
Other Charges		
Penalties for Late Payment	10	21
Legal & Other Costs Recovered	15	10
Total Other Charges	25	31
Total Rates	5,544	5,417
(b) Statutory Charges		
Development Act Fees	21	28
Animal Registration Fees & Fines	40	35
Parking Fines / Expiation Fees	12	6
Total Statutory Charges	73	69
(c) User Charges		
Roxby Link	1,434	1,593
Electricity	4,773	4,630
Water	2,649	2,687
Sewer	2,183	2,094
Total User Charges	11,039	11,004

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

Note 2. Income (continued)

\$ '000	2022	2021
(d) Investment Income		
Interest on Investments		
- Local Government Finance Authority	142	131
<u>Total Investment Income</u>	<u>142</u>	<u>131</u>
(e) Reimbursements		
Insurance / Workcover	-	11
SA Arid Lands Landscape Board Collection Costs Reimbursement	3	3
<u>Total Reimbursements</u>	<u>3</u>	<u>14</u>
(f) Other income		
Sundry	14	20
Commission Income - Service SA	45	48
<u>Total Other income</u>	<u>59</u>	<u>68</u>
(g) Grants, Subsidies, Contributions		
Amounts Received Specifically for New or Upgraded Assets	151	232
Total Amounts Received Specifically for New or Upgraded Assets	<u>151</u>	<u>232</u>
Other Grants, Subsidies and Contributions	43	53
Untied - Financial Assistance Grant	575	182
Roads to Recovery	102	95
Library and Communications	28	25
BHP & State Government Contributions	600	600
Total Other Grants, Subsidies and Contributions	<u>1,348</u>	<u>955</u>
<u>Total Grants, Subsidies, Contributions</u>	<u>1,499</u>	<u>1,187</u>
The functions to which these grants relate are shown in Note 12.		
(i) Sources of grants		
Commonwealth Government	544	527
State Government	654	360
Other	301	300
Total	<u>1,499</u>	<u>1,187</u>

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 2. Income (continued)

\$ '000	2022	2021
(h) Conditions over Grants & Contributions		
Grants and contributions which were obtained on the condition that they be expended for specified purposes or in a future period, but which are not yet expended in accordance with those conditions, are as follows:		
Unexpended at the close of the previous reporting period	1,318	–
Less:		
<i>Expended during the current period from revenues recognised in previous reporting periods</i>		
Gender Diverse Changerooms	490	–
Netball courts as part of broader Sports Precinct Project.	–	1,318
Unexpended at the close of this reporting period	<u>1,808</u>	<u>1,318</u>
Net increase (decrease) in assets subject to conditions in the current reporting period	490	1,318
(i) Physical Resources Received Free of Charge		
Plant & Equipment	272	–
<u>Total Physical Resources Received Free of Charge</u>	<u>272</u>	<u>–</u>

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

Note 3. Expenses

\$ '000	Notes	2022	2021
(a) Employee costs			
Salaries and Wages		3,779	3,759
Employee Leave Expense		437	496
Superannuation - Defined Contribution Plan Contributions	18	348	361
Workers' Compensation Insurance		87	90
Other Employee Related Costs		108	80
Total Operating Employee Costs		4,759	4,786
Total Number of Employees (full time equivalent at end of reporting period)		53	47
(b) Materials, Contracts and Other Expenses			
(i) Prescribed Expenses			
Auditor's Remuneration			
- Auditing the Financial Reports		41	54
- Other Auditors		29	33
Bad and Doubtful Debts		128	71
Lease Expense - Low Value Assets / Short Term Leases		-	24
Subtotal - Prescribed Expenses		198	182
(ii) Other Materials, Contracts and Expenses			
Contractors		5,831	5,572
External Houses		59	73
Insurance		208	190
Legal Expenses		30	30
Levies Paid to Government - SA Arid Lands Landscape Board		122	121
Purchase of Power		1,252	1,283
Purchase of Water		653	693
Sundry		152	153
Subtotal - Other Material, Contracts & Expenses		8,307	8,115
Total Materials, Contracts and Other Expenses		8,505	8,297
(c) Depreciation, Amortisation and Impairment			
(i) Depreciation and Amortisation			
Buildings & Other Structures		295	242
Infrastructure			
- Stormwater Drainage		96	96
- Roads		516	518
- Footpaths		332	324
- Kerbing and Guttering		168	168
- Car Parks		13	13
- Parks and Gardens		258	254
- Power		808	766
- Water		247	246
- Sewerage		333	315
Right-of-use Assets		17	17
Plant & Equipment		134	94

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

Note 3. Expenses (continued)

\$ '000	2022	2021
Furniture & Fittings	33	12
<u>Total Depreciation, Amortisation and Impairment</u>	<u>3,250</u>	<u>3,065</u>

(d) Finance Costs

Charges on Leases	1	2
Interest Expense - ATO	2	-
<u>Total Finance Costs</u>	<u>3</u>	<u>2</u>

Note 4. Asset Disposal & Fair Value Adjustments

\$ '000	2022	2021
Infrastructure, Property, Plant & Equipment		
(i) Assets Renewed or Directly Replaced		
Proceeds from Disposal	51	45
<u>Net Gain (Loss) on Disposal or Revaluation of Assets</u>	<u>51</u>	<u>45</u>

Municipal Council of Roxby Downs

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 5. Current Assets

\$ '000	2022	2021
(a) Cash & Cash Equivalent Assets		
Cash on Hand at Bank	2,340	2,039
Deposits at Call	22,660	16,043
<u>Total Cash & Cash Equivalent Assets</u>	<u>25,000</u>	<u>18,082</u>
(b) Trade & Other Receivables		
Rates - General & Other	182	174
Accrued Revenues	120	10
Debtors - General	371	353
GST Recoupment	187	81
Prepayments	8	11
Refundable Expenses (Insurance Claims & Bonds)	-	3
Electricity Charges	859	822
Water & Sewer Charges	1,062	981
Subtotal	<u>2,789</u>	<u>2,435</u>
Less: Allowance for Doubtful Debts	(150)	(38)
<u>Total Trade & Other Receivables</u>	<u>2,639</u>	<u>2,397</u>
(c) Other Financial Assets		
Other Financial Assets - Term Deposits	-	3,200
<u>Total Other Financial Assets (Investments)</u>	<u>-</u>	<u>3,200</u>
Amounts included in other financial assets that are not expected to be received within 12 months of reporting date are disclosed in Note 13.		
(d) Inventories		
Roxbylink	25	21
<u>Total Inventories</u>	<u>25</u>	<u>21</u>

Note 6. Non-Current Assets

Nil

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

Note 7. Infrastructure, Property, Plant & Equipment

(a(i)) Infrastructure, Property, Plant & Equipment

	as at 30/06/21				Asset movements during the reporting period									as at 30/06/22			
	Fair Value Level	At Fair Value	At Cost	Accumulated Depreciation	Carrying amount	Asset Additions New / Upgrade	Asset Additions Renewals	WDV of Asset Disposals	Depreciation Expense (Note 3c)	Adjustments & Transfers	Physical Resources Received Free of Charge	Cost of Asset Disposals	Revaluation to Equity (ARR) (Note 9)	At Fair Value	At Cost	Accumulated Depreciation	Carrying amount
Capital Work in Progress		–	129	–	129	–	86	–	–	–	–	–	–	–	215	–	215
Land - Community	2	1,360	–	–	1,360	–	–	–	–	–	–	–	–	1,360	–	–	1,360
Land - Community	3	7,272	–	–	7,272	–	–	–	–	–	–	–	–	7,272	–	–	7,272
Buildings & Other Structures	2	1,849	440	(668)	1,621	–	–	–	(48)	–	–	–	–	1,849	440	(715)	1,574
Buildings & Other Structures	3	14,515	–	(7,574)	6,941	–	246	–	(247)	(100)	–	–	–	14,515	146	(7,822)	6,839
Infrastructure																	
- Stormwater Drainage	3	6,622	29	(2,230)	4,421	–	24	–	(96)	(20)	–	–	–	6,622	34	(2,326)	4,330
- Roads	3	25,894	544	(9,177)	17,261	–	297	–	(516)	–	–	–	(2,617)	22,206	297	(8,078)	14,425
- Footpaths	3	13,519	226	(4,340)	9,405	–	271	–	(332)	–	–	–	360	15,994	271	(6,559)	9,706
- Kerbing and Guttering	3	11,756	–	(2,267)	9,489	–	–	–	(168)	–	–	–	(1,789)	11,006	–	(3,474)	7,532
- Car Parks	3	738	–	(231)	507	–	–	–	(13)	–	–	–	(109)	702	–	(317)	385
- Parks and Gardens	3	6,353	190	(2,607)	3,936	175	9	–	(258)	66	–	–	5	6,356	441	(2,863)	3,934
- Power	3	41,471	175	(19,171)	22,475	–	97	–	(808)	–	–	–	–	41,471	272	(19,979)	21,764
- Water	3	18,940	15	(6,870)	12,085	–	19	–	(247)	–	–	–	–	18,940	34	(7,117)	11,857
- Sewerage	3	22,070	164	(5,695)	16,539	–	100	–	(333)	–	–	–	–	22,070	263	(6,028)	16,305
Right-of-Use Assets		86	–	(34)	52	–	–	–	(17)	–	–	–	–	86	–	(51)	35
Plant & Equipment		–	934	(586)	348	155	126	(71)	(134)	42	272	(71)	–	–	1,459	(649)	810
Furniture & Fittings		–	420	(241)	179	–	37	–	(33)	12	–	–	–	–	469	(274)	195
Total Infrastructure, Property, Plant & Equipment		172,445	3,266	(61,691)	114,020	330	1,312	(71)	(3,250)	–	272	(71)	(4,150)	170,449	4,341	(66,252)	108,538
Comparatives		170,858	3,119	(58,686)	115,291	291	1,757	–	(3,065)	–	–	–	–	172,445	3,266	(61,691)	114,020

Municipal Council of Roxby Downs

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 7. Infrastructure, Property, Plant & Equipment (continued)

(b) Valuation of Infrastructure, Property, Plant & Equipment

Valuation of Assets

The fair value of assets and liabilities must be estimated in accordance with various Accounting Standards for either recognition and measurement requirements or for disclosure purposes.

AASB 13 Fair Value Measurement requires all assets and liabilities measured at fair value to be assigned to a "level" in the fair value hierarchy as follows:

Level 1: Unadjusted quoted prices in active markets for identical assets or liabilities that the entity can access at the measurement date.

Level 2: Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3: Inputs for the asset or liability that are not based on observable market data (unobservable inputs).

Refer to Note 7a for the disclosure of the Fair Value Levels of Infrastructure, Property, Plant and Equipment Assets.

Information on 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.

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.

There is no known market for buildings, infrastructure and other assets. These assets 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.

Other Information

At 1 July 2004 upon the transition to AIFRS, Council elected pursuant to AASB 1.D5 to retain a previously established deemed cost under GAAP as its deemed cost. With subsequent addition at cost, this remains as the basis of recognition of non-material asset classes.

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

Highest and best use

The following non financial assets of Council are being utilised at other than their highest and best use:

Municipal Council of Roxby Downs

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 7. Infrastructure, Property, Plant & Equipment (continued)

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 - Fair Value Measurement

The requirements of AASB 13 Fair Value Measurement have been applied to all valuations undertaken since 1 July 2013 as shown by the valuation dates by individual asset classes below.

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.

Fair value level 2 and level 3 assets were last externally valued by Gayler Professional Engineering Pty Ltd as at 30 June 2020.

Buildings & Other Structures

Fair value level 2 Building assets were last externally valued by Gayler Professional Engineering Pty Ltd as at 30 June 2020. Fair value level 3 Building assets were last externally valued by Gayler Professional Engineering Pty Ltd as at 30 June 2020.

Infrastructure

Roads, Footpaths, Kerbing and Guttering, Car Parks, Parks and Gardens, Stormwater Drainage.

Road, Footpaths, Kerb and Guttering, Car Park assets within the classifications above were valued by Gayler Professional Engineering for 30 June 2022. The revaluation of this group of assets did not include revaluation of assets that were constructed during the period 1 July to 30 June 2022 as these were deemed to be in as new condition.

Power Infrastructure assets were externally valued by Gayler Professional Engineering Pty Ltd as at 30 June 2020.

Water Infrastructure assets were valued by Council staff using independently verifiable unit rates for 30 June 2017.

Sewer

Sewer assets were valued by Gayler Professional Services for 30 June 2018.

Plant & Equipment

These assets are recognised on cost basis. During 2021/2022 a number of assets were identified as not being recorded on the asset register and have been recognised as Physical Resources Received Free of Charge.

Furniture & Fittings

These assets are recognised on cost basis.

Work in Progress

These assets are recognised on cost basis.

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

Note 7. Infrastructure, Property, Plant & Equipment (continued)

Adjustments & Transfers

A number of adjustments and transfers were necessary to correct the opening ledger balances to the fixed asset register and correct the allocation of capitalised costs between fixed asset categories.

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

Note 8. Liabilities

\$ '000	2022 Current	2022 Non Current	2021 Current	2021 Non Current
(a) Trade and Other Payables				
Goods & Services	1,241	–	1,223	–
- Grants & Contributions - Capital	1,824	–	1,332	–
Accrued Expenses - Employee Entitlements	11	–	177	–
Accrued Expenses - Other	591	–	494	–
Deposits, Retentions & Bonds	8	–	10	–
<u>Total Trade and Other Payables</u>	<u>3,675</u>	<u>–</u>	<u>3,236</u>	<u>–</u>

\$ '000	Notes	2022 Current	2022 Non Current	2021 Current	2021 Non Current
(b) Borrowings					
Lease Liabilities	17b	17	18	17	36
<u>Total Borrowings</u>		<u>17</u>	<u>18</u>	<u>17</u>	<u>36</u>

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

(c) Provisions

Employee Entitlements (including oncosts)	363	51	347	95
Future Reinstatement / Restoration, etc	207	1,227	207	1,153
<u>Total Provisions</u>	<u>570</u>	<u>1,278</u>	<u>554</u>	<u>1,248</u>

Amounts included in trade & other payables that are not expected to be settled within 12 months of reporting date

Long service leave entitlement and provision for landfill restoration	207	1,278	1,217	–
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Notes to and forming part of the Financial Statements for the year ended 30 June 2022

Note 9. Reserves

\$ '000	as at 30/06/21		Transfers	Impairments	as at 30/06/22	
	Opening Balance	Increments (Decrements)			Closing Balance	
Asset Revaluation Reserve						
Land - Community	6,484	-	-	-	-	6,484
Buildings & Other Structures Infrastructure	803	-	-	-	-	803
- Stormwater Drainage	5,448	-	-	-	-	5,448
- Roads	15,357	(2,617)	-	-	-	12,740
- Footpaths	9,720	360	-	-	-	10,080
- Kerbing and Guttering	10,033	(1,789)	-	-	-	8,244
- Car Parks	636	(109)	-	-	-	527
- Parks and Gardens	1,577	5	-	-	-	1,582
- Power	25,363	-	-	-	-	25,363
- Water	13,188	-	-	-	-	13,188
- Sewerage	11,806	-	-	-	-	11,806
Plant & Equipment	13	-	(13)	-	-	-
Furniture & Fittings	(27)	-	27	-	-	-
Total Asset Revaluation Reserve	100,401	(4,150)	14	-	-	96,265
Comparatives	100,401	-	-	-	-	100,401

Purposes of Reserves

Asset Revaluation Reserves

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).

Note 10. Assets Subject to Restrictions

Council does not hold any assets subject to restrictions

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

Note 11. Reconciliation to Statement of Cash Flows

\$ '000	Notes	2022	2021
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(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 Statement of Cash Flows is reconciled to the related items in the Statement of Financial Position as follows:

Total Cash & Equivalent Assets	5	25,000	18,082
Balances per Statement of Cash Flows		25,000	18,082

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

Net Surplus/(Deficit)		2,165	1,785
Non-Cash Items in Income Statements			
Depreciation, Amortisation & Impairment		3,250	3,065
Non-Cash Asset Acquisitions		(272)	–
Grants for capital acquisitions treated as Investing Activity		(151)	(232)
Net (Gain) Loss on Disposals		(51)	(45)
Other		–	154
		4,941	4,727
Add (Less): Changes in Net Current Assets			
Net (Increase)/Decrease in Receivables		(354)	930
Change in Allowances for Under-Recovery of Receivables		(112)	–
Net (Increase)/Decrease in Inventories		(4)	5
Net (Increase)/Decrease in Other Assets		224	–
Net Increase/(Decrease) in Trade & Other Payables		(51)	266
Net Increase/(Decrease) in Unpaid Employee Benefits		(28)	(4)
Net Increase/(Decrease) in Other Provisions		74	31
Net Cash provided by (or used in) operations		4,690	5,955

(c) Financing Arrangements

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

Bank Overdrafts	500	500
Corporate Credit Cards	30	24
LGFA Cash Advance Debenture Facility	2,500	2,500

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

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

Note 12(a). Functions

Income, Expenses and Assets have been directly attributed to the following Functions / Activities.
Details of these Functions/Activities are provided in Note 12(b).

\$ '000	INCOME		EXPENSES		OPERATING SURPLUS (DEFICIT)		GRANTS INCLUDED IN INCOME		TOTAL ASSETS HELD (CURRENT & NON-CURRENT)	
	2022	2021	2022	2021	2022	2021	2022	2021	2022	2021
Functions/Activities										
Municipal	8,603	8,247	9,573	9,418	(970)	(1,171)	1,348	955	84,468	76,433
Power	4,773	4,630	3,930	3,781	843	849	–	–	22,510	27,489
Water	4,832	4,781	3,014	2,951	1,818	1,830	–	–	29,224	33,797
Other	–	–	–	–	–	–	–	–	–	1
Total Functions/Activities	18,208	17,658	16,517	16,150	1,691	1,508	1,348	955	136,202	137,720

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

Municipal Council of Roxby Downs

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 12(b). Components of Functions

The activities relating to Council functions are as follows:

Municipal

General operations, Council offices, rates, governance, participating in Local Government Associations, general grants.

Dog and cat control, Development Act, planning and building fees and charges, environmental health expenses, emergency services support.

Community Youth Centre operation and services, community development support, volunteer support, family support, festivals, community board activities, health, media, business support and tourism promotion.

Roads and transport, Parks and Gardens, off road tracks, stormwater, footpaths, streetscaping, skate park and public street lighting, landfill & recycling, maintenance and disposal fees, garbage collection and charges, environmental protection, litter control, vandalism.

Operations and maintenance of Roxby Link, swimming pool, tennis and netball courts, community ovals plus other support to sport and recreation groups.

Art Gallery, Visitor Information Centre, cinema, auditorium, Public Library, Cultural Centre administration, cafe, functions and kiosk.

Power

Retail and distribution of electricity, power purchases and electricity infrastructure maintenance.

Water

Retail and distribution of water, water purchases and water infrastructure maintenance.

Sewerage infrastructure and lagoons maintenance, treated waste water and sewerage service charges.

Municipal Council of Roxby Downs

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 13. Financial Instruments

Recognised Financial Instruments

Bank, Deposits at Call, Short Term Deposits

Accounting Policy:

Initially recognised at fair value and subsequently measured at amortised cost; interest is recognised when earned.

Terms & Conditions:

Deposits with NAB are returning fixed interest rates of 0.1% and for LGFA deposits 2.31%. (2021: 0.1% and 0.3%). Short term deposits have an average maturity of 90 days and an average interest rate of 0.65% (2021: 60 days and 0.32%).

Carrying Amount:

Approximates fair value due to the short term to maturity.

Receivables - Rates & Associated Charges

Accounting Policy:

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

Terms & Conditions:

Secured over the subject land, arrears attract interest of 0.48% (2021: 0.42%). Council is not materially exposed to any individual debtor, credit risk exposure is concentrated within the Council's boundaries in the State.

Carrying Amount:

Approximates fair value (after deduction of any allowance).

Receivables - Fees & Other Charges

Accounting Policy:

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

Terms & Conditions:

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

Carrying Amount:

Approximates fair value (after deduction of any allowance).

Receivables - Other Levels of Government

Accounting Policy:

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

Terms & Conditions:

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

Carrying Amount:

Approximates fair value.

Municipal Council of Roxby Downs

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 13. Financial Instruments (continued)

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 - Leases**Accounting Policy:**

Accounted for in accordance with AASB 16 as stated in Note 17.

\$ '000	Due < 1 year	Due > 1 year & ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
Financial Assets and Liabilities					
2022					
Financial Assets					
Cash & Cash Equivalents	25,000	–	–	25,000	25,000
Receivables	2,397	–	–	2,397	2,474
Total Financial Assets	27,397	–	–	27,397	27,474
Financial Liabilities					
Payables	1,241	–	–	1,241	3,084
Current Borrowings	17	–	–	17	17
Non-Current Borrowings (Leases)	–	18	–	18	18
Total Financial Liabilities	1,258	18	–	1,276	3,119
2021					
Financial Assets					
Cash & Cash Equivalents	18,082	–	–	18,082	18,082
Receivables	2,397	–	–	2,397	2,397
Other Financial Assets	3,200	–	–	3,200	3,200
Total Financial Assets	23,679	–	–	23,679	23,679
Financial Liabilities					
Payables	1,232	–	–	1,232	3,236
Current Borrowings	17	–	–	17	17
Non-Current Borrowings (Leases)	36	36	–	72	36
Total Financial Liabilities	1,285	36	–	1,321	3,289

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

Note 13. Financial Instruments (continued)

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

\$ '000	2022		2021	
	Weighted Avg Interest Rate	Carrying Value	Weighted Avg Interest Rate	Carrying Value
Fixed Interest Rates	2.20%	35	2.20%	53
		35		53

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.

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 13. Financial Instruments (continued)

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 impairment. All Council investments are made with the SA Local Government Finance Authority and are guaranteed by the SA Government. Except as detailed in Notes 5 & 6 in relation to individual classes of receivables, exposure is concentrated within the Council's boundaries, and there is no material exposure to any individual debtor.

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.

Expected Credit Losses (ECLs)

Council uses an allowance matrix to measure expected credit losses for receivables from individual customers, which comprise a large number of small balances. As rates and annual charges are secured over subject land no allowance for such receivables is made. The following table provides information about Council's ECLs from receivables (excluding secured rates and charges, GST and other amounts held in trust). Impairment analysis is performed each reporting date. ECLs are based on credit history adjusted for forward looking estimates and economic conditions.

Electricity Debtors

	Balance						Credit Loss Rate	Expected Credit Loss	
	June 22	30 Days	60 Days	90 Days	120 Days	120+ Days			
0-30 days	67,707	10%		50%	80%	100%	100%	4%	2,708
30 to 60 days	6,779			50%	80%	100%	100%	40%	2,712
60 to 90 days	18,769				80%	100%	100%	80%	15,016
90 to 120 days	2,162					100%	100%	100%	2,162
120 plus days	<u>90,344</u>						100%	100%	<u>90,344</u>
Total	185,761								112,942
									61%

Water Debtors

	Balance						Credit Loss Rate	Expected Credit Loss	
	June 22	30 Days	60 Days	90 Days	120 Days	120+ Days			
0-30 days	205	0%		0%	0%	50%	100%	0%	-
30 to 60 days	7,989			0%	0%	50%	100%	0%	-
60 to 90 days	48,292				0%	50%	100%	0%	-
90 to 120 days	3,500					100%	100%	100%	3,500
120 plus days	<u>0</u>						100%	100%	<u>-</u>
Total	59,986								3,500
									6%

Council Debtors

	Balance						Credit Loss Rate	Expected Credit Loss	
	June 22	30 Days	60 Days	90 Days	120 Days	120+ Days			
0-30 days	341,790	10%		50%	80%	100%	100%	4%	13,672
30 to 60 days	0			50%	80%	100%	100%	40%	-
60 to 90 days	353				80%	100%	100%	80%	282
90 to 120 days	0					100%	100%	100%	-
120 plus days	<u>19,432</u>						100%	100%	<u>19,432</u>
Total	361,575								33,386
									9%

Rates Debtors

	Balance						Credit Loss Rate	Expected Credit Loss	
	June 22	30 Days	60 Days	90 Days	120 Days	120+ Days			
0-30 days	182,199	0%		30%	50%	50%	100%	0%	-
30 to 60 days	0			30%	50%	50%	100%	8%	-
60 to 90 days	0				50%	50%	100%	25%	-
90 to 120 days	0					100%	100%	100%	-
120 plus days	<u>0</u>						100%	100%	<u>-</u>
Total	182,199								-
									0%

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

Note 14. Capital Expenditure and Investment Property Commitments

Capital Commitments

Council has no capital expenditure committed for at the reporting date.

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 15. Financial Indicators

	Indicator 2022	Indicators 2021	Indicators 2020
Financial Indicators overview			
<i>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.</i>			
1. Operating Surplus Ratio			
Operating Surplus	9.3%	8.5%	11.3%
Total Operating Income			
<i>This ratio expresses the operating surplus as a percentage of total operating revenue.</i>			
Adjusted Operating Surplus Ratio			
Operating Surplus	7.4%	8.3%	11.2%
Total Operating Income			
Adjustments to Ratios			
<i>In recent years the Federal Government has made advance payments prior to 30th June from future year allocations of financial assistance grants, as explained in Note 1. These Adjusted Ratios correct for the resulting distortion in key ratios for each year and provide a more accurate basis for comparison.</i>			
2. Net Financial Liabilities Ratio			
Net Financial Liabilities	(121)%	(105)%	(84)%
Total Operating Income			
<i>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.</i>			
3. Asset Renewal Funding Ratio			
Asset Renewals	123%	67%	48%
Infrastructure & Asset Management Plan required expenditure			
<i>Asset renewals expenditure is defined as capital expenditure on the renewal and replacement of existing assets relative to the optimal level planned, and excludes new capital expenditure on the acquisition of additional assets.</i>			

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

Note 16. Uniform Presentation of Finances

\$ '000	2022	2021
<p>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.</p> <p>All Councils in South Australia have agreed to summarise annual budgets and long-term financial plans on the same basis.</p> <p>The arrangements ensure that all Councils provide a common 'core' of financial information, which enables meaningful comparisons of each Council's finances.</p>		
Income	18,208	17,658
less Expenses	(16,517)	(16,150)
Operating Surplus / (Deficit)	1,691	1,508
Net Outlays on Existing Assets		
Capital Expenditure on Renewal and Replacement of Existing Assets	(1,314)	(1,757)
add back Depreciation, Amortisation and Impairment	3,250	3,065
add back Proceeds from Sale of Replaced Assets	51	45
	1,987	1,353
Net Outlays on New and Upgraded Assets		
Capital Expenditure on New and Upgraded Assets (including Investment Property & Real Estate Developments)	(332)	(191)
add back Amounts Received Specifically for New and Upgraded Assets	151	1,564
	(181)	1,373
Net Lending / (Borrowing) for Financial Year	3,497	4,234

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 17. Leases

(i) Council as a lessee

Terms and conditions of leases

Plant and Equipment

Printer Lease - FujiXerox, 5 year term.

Notes

Set out below are the carrying amounts of right-of-use assets recognised within Infrastructure, Property, Plant and Equipment and the movements during the period:

(a) Right of use assets

\$ '000	Printer Lease	Total
2022		
Opening balance	52	52
Depreciation charge	(17)	(17)
Balance at 30 June	35	35
2021		
Opening balance	69	69
Depreciation charge	(17)	(17)
Balance at 30 June	52	52

(b) Lease liabilities

Set out below are the carrying amounts of lease liabilities (included under interest-bearing loans and borrowings) and the movements during the period:

\$ '000	2022	2021
Balance at 1 July	53	70
Accretion of interest	1	1
Payments	(18)	(18)
Balance at 30 June	36	53
Classified as:		
Current	18	17
Non Current	18	36

The maturity analysis of lease liabilities is included in Note 13.

The Group had total cash outflows for leases of \$18,300.

The following are the amounts recognised in profit or loss:

Depreciation expense of Right-of-Use Assets	17	17
Interest expense on lease liabilities	1	2
Expense relating to short term leases	-	24
Total amount recognised in profit or loss	18	43

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 18. Superannuation

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

Accumulation only Members

Accumulation only members receive both employer and employee contributions on a progressive basis. Employer contributions are based on a fixed percentage of ordinary time earnings in accordance with superannuation guarantee legislation (10.00% in 2021/22; 9.50% in 2020/21). No further liability accrues to the Council as the superannuation benefits accruing to employees are represented by their share of the net assets of the Fund.

Salarylink (Defined Benefit Fund) Members

Salarylink is a defined benefit scheme where the benefit payable is based on a formula determined by the member's contribution rate, number of years and level of contribution and final average salary. Council makes employer contributions to Salarylink as determined by the Fund's Trustee based on advice from the appointed Actuary. The rate is currently 6.3% (6.3% in 2020/21) of "superannuation" salary.

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

The Salarylink section is a multi-employer sponsored plan. As the Salarylink section's assets and liabilities are pooled and are not allocated by each employer, and employees may transfer to another employer within the local government sector and retain membership of the Fund, the Actuary is unable to allocate benefit liabilities, assets and costs between employers. As provided by AASB 119.34(a), Council does not use defined benefit accounting for these contributions.

The most recent actuarial investigation was conducted by the Fund's actuary, Louise Campbell, FIAA, of Willis Towers Watson as at 30 June 2021. The Trustee has determined that the current funding arrangements are adequate for the expected Salarylink liabilities. However, future financial and economic circumstances may require changes to Council's contribution rates at some future time.

Contributions to Other Superannuation Schemes

Council also makes contributions to other superannuation schemes selected by employees under the "choice of fund" legislation. All such schemes are of the accumulation type, where the superannuation benefits accruing to the employee are represented by their share of the net assets of the scheme, and no further liability attaches to the Council.

Municipal Council of Roxby Downs

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 19. Contingencies & Assets/Liabilities Not Recognised in the Balance Sheet

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

1. Land under roads

As reported in the Financial 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 the reports. Land acquired for road purposes during the year is initially recognised at cost, but transferred to fair value at reporting date, effectively writing off the expenditure.

At reporting date, Council controlled **39 km** of road reserves of average width **15 metres**.

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 deductible "insurance excesses", 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. 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 notice of appeals against planning decisions made prior to reporting date.

Council previously reported a contractual dispute pertaining to the performance of its waste management contract. This has since been resolved to the extent that it is no longer relevant in the context of contingent liabilities.

Note 20. Events after the Balance Sheet Date

Events that occur after the reporting date of 30 June 2022, up to and including the date when the financial statements are "authorised for issue" have been taken into account in preparing these statements.

Council has adopted the date of receipt of the Auditors' Report as the appropriate "authorised for issue" date relating to these General Purpose Financial Statements.

Council is unaware of any material or significant "non adjusting events" that should be disclosed.

Municipal Council of Roxby Downs

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 21. Related Party Transactions

Key Management Personnel

Transactions with Key Management Personnel

The Key Management Personnel of the Council include the Administrator, Chief Executive and certain prescribed officers under section 112 of the Local Government Act 1999. In all, 6 persons were paid the following total compensation:

\$ '000	2022	2021
The compensation paid to Key Management Personnel comprises:		
Short-Term Employee Benefits	616	868
Post-Employment Benefits	70	80
Total	686	948

Amounts paid as direct reimbursement of expenses incurred on behalf of Council have not been included above.

Related Parties and Key Management Services

The Department of Energy and Mining, pursuant to the authority given to it in the Roxby Downs (Indenture Ratification) Act 1982 has significant influence over Municipal Council of Roxby Downs.

During 2021/22 the State Government of South Australia paid \$300,000 (\$300,000 in 2020/21) to Council to assist in funding the provision of municipal services.

During 2021/22 the State Government of South Australia provided Key Management Services to Council. Council paid \$160,723 (\$153,855 in 2020/21) for these services during the year.

Other Disclosures

During the year BHP paid \$300,000 (\$300,000 in 2020/21) to Council to assist in funding the provision of municipal services.

Pursuant to the Roxby Downs (Indenture Ratification) Act 1982, BHP supplies electricity and water to Council as the distribution authority for which Council pays BHP. For properties within the township of Roxby Downs, BHP pays Council for water, sewerage, electricity and rates.

Bentleys SA Audit Partnership

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INDEPENDENT AUDITOR'S REPORT TO THE ADMINISTRATOR OF THE MUNICIPAL COUNCIL OF ROXBY DOWNS

Opinion

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

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

Basis for Opinion

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

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

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

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

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

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

Auditor's Responsibilities for the Audit of the Financial Report

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

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

BENTLEYS SA AUDIT PARTNERSHIP



DAVID FRANCIS
PARTNER

Dated at Adelaide this 29th day of November 2022

Bentleys SA Audit Partnership

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INDEPENDENT ASSURANCE REPORT ON INTERNAL CONTROLS OF THE MUNICIPAL COUNCIL OF ROXBY DOWNS

Opinion

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

In our opinion, the Council has complied, in all material respects, with *Section 125 of the Local Government Act 1999* in relation to Internal Controls, established by the Council in relation to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities so as to provide reasonable assurance that the financial transactions of the Council have been conducted properly and in accordance with legislative provisions for the period 1 July 2021 to 30 June 2022.

Limitation on Use

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

Limitations of Controls

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

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

Independence

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

The Council's Responsibility for the Internal Controls

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

Our Responsibility

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

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

BENTLEYS SA AUDIT PARTNERSHIP



DAVID FRANCIS
PARTNER

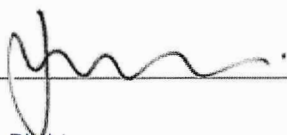
Dated at Adelaide this 29th day of November 2022

General Purpose Financial Statements
for the year ended 30 June 2022

Certification of Auditor Independence


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

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



Roy Blight
Chief Executive

26th November 2022



David Powell
Presiding Member, Audit Committee

27th November 2022

Bentleys SA Audit Partnership

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Certification of Auditor Independence

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

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

Bentleys SA Audit Partnership



David Francis
Partner

Dated at Adelaide this 8th November 2022