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**Government
of South Australia**

OUTBACK COMMUNITIES AUTHORITY
2022-23 Annual Report

OUTBACK COMMUNITIES AUTHORITY

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2022-23 ANNUAL REPORT FOR THE OUTBACK COMMUNITIES AUTHORITY

To:

The Hon. Geoff Brock MP

Minister for Local Government

Minister for Regional Roads

Minister for Veterans Affairs

This annual report will be presented to Parliament to meet the statutory reporting requirements of the *Outback Communities (Administration and Management) Act 2009* and the requirements of Premier and Cabinet Circular *PC013 Annual Reporting*.

This report is verified to be accurate for the purposes of annual reporting to the Parliament of South Australia.

Submitted on behalf of the Outback Communities Authority by:

Jan Ferguson OAM

Presiding Member

Date 29 September 2023

Signature



A handwritten signature in black ink, appearing to read 'J. Ferguson', is written over a solid horizontal line.

From the Presiding Member

Change has been a recurring theme across the 2022–23 financial year.

New Board Members Leila Day, from Andamooka and Ngatina Sylvanius, from Beltana joined in October last year. The Authority farewelled its inaugural Director, Mark Sutton, in January and welcomed Marg Howard to the Director role.



The State Government’s budget announcement in May was exciting news. As a result of the Outback Futures Project recommendations, the OCA’s State appropriation was tripled, from approximately \$740,000 to \$2.24 million. This increase recognised the impact on outback communities of the cost of public services, such as maintaining public toilets, open spaces in townships, airstrips and of dealing with public waste. The increased funding was also tied to the creation of a new function for the OCA to deal with issues such as public nuisance, litter and dogs and cats.

The budget announcement has also provided a great platform for the OCA to embark on its next long term strategic planning process, which will result in a Strategic Blueprint for Outback SA by April next year. The planning process will build on consultation that occurred through the Outback Futures Project and take account of those global and national trends that provide opportunities for our region.

The Australian Government’s Local Roads and Community Infrastructure Program, administered through the Department for Infrastructure and Transport, has meant that once again the OCA has been able to support communities with funds for infrastructure projects that are important to them.

Our Board has a great balance of skills and experience, and its operations are characterised by collaboration, teamwork and forward thinking. The Board is well supported by the OCA staff who are dedicated and hard working. I would like to thank all of our Board Members and staff for their commitment to the well-being of Outback SA and our communities.

A handwritten signature in black ink, appearing to read 'Jan Ferguson'.

Jan Ferguson OAM

Presiding Member

Outback Communities Authority

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Overview: about the agency

Our strategic focus

<p>Our Purpose</p>	<p>The Outback Communities Authority (OCA), a statutory authority, is established pursuant to the <i>Outback Communities (Administration and Management) Act 2009</i>. The OCA has responsibility for the management and ‘limited’ local governance functions for the support and delivery of municipal type services into the unincorporated areas of South Australia along with a function to articulate the views, interests and aspirations of the Outback Community.</p> <p>The purpose of the OCA is to:</p> <ul style="list-style-type: none"> • Improve the lives of people in the Outback. • Ensure the voice of the Outback Community is heard where and when it counts. • Empower the Outback Community to help themselves.
<p>Our Vision</p>	<p>An inspired and empowered community will ensure a more resilient Outback into the future</p>
<p>Our Values</p>	<p>Be respectful Value relationships Be agile Be bold Be relevant to the Outback Community Base decisions on good information Be efficient with our resource</p>
<p>Our functions, objectives and deliverables</p>	<ul style="list-style-type: none"> • To manage the provision of public services and facilities to Outback communities; and • To promote improvements in the provision of public services and facilities to Outback communities; and • To articulate the views, interests and aspirations of Outback communities.

Our organisational structure

Membership

The OCA was established on 1 July 2010 under the *Outback Communities (Administration and Management) Act 2009* (the Act) as a result of legislative changes passed by Parliament in late 2009.

The OCA Board currently consists of six and can be up to seven members. Four are to be members of different Outback communities and at least one member must be a female and one a male. The Governor appoints the members with appointments being either for an 18-month term or a 3-year term to ensure business continuity when membership changes. Members may apply for reappointment at the conclusion of serving their term. During 2022-23 there were 13 Authority meetings.

Serving OCA members and their terms were as follows:

Jan Ferguson OAM, Presiding Member: 1 July 2022 – 30 June 2025. The Presiding Member participated in 13 meetings.

Leila Day: 13 October 2022 – 30 June 2025. Member Day participated in 13 meetings.

Sam Johnson OAM: 1 January 2021 – 31 December 2023. Member Johnson participated in 12 meetings.

Ngatina Sylvanius: 13 October 2022 – 30 June 2025. Member Sylvanius participated in 12 meetings.

Anthony (Tony) Vaughan ASM: 1 January 2021 – 31 December 2023. Member Vaughan participated in 12 meetings.

Trevor Wright: 1 January 2021 – 31 December 2023. Member Wright participated in 12 meetings.

Our People

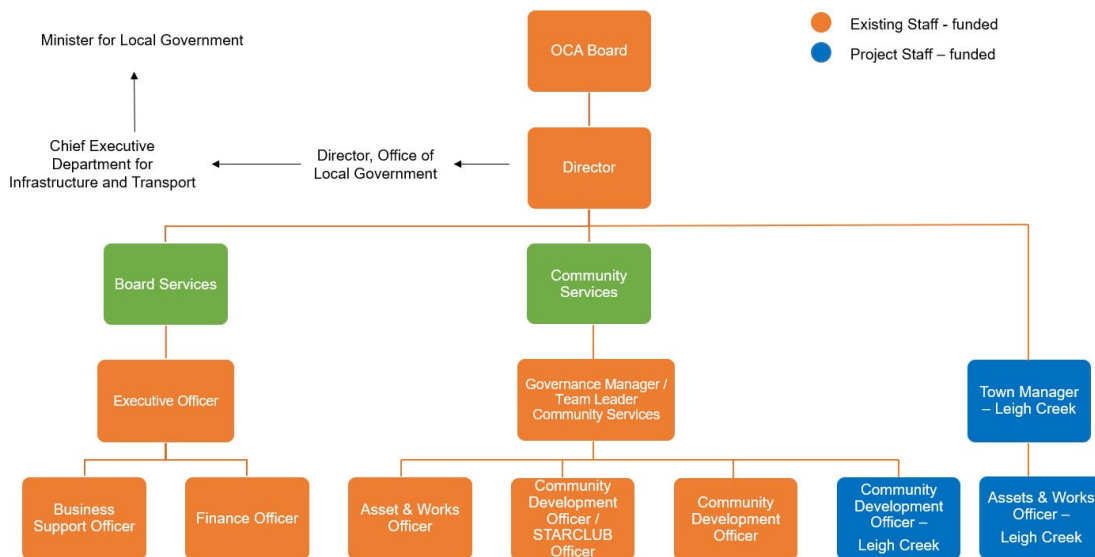
During the 2022-23 year, the Office for the OCA was supported by nine full time employees; seven employees in Port Augusta and two Leigh Creek based employees. The Governance Manager position shown on the organisational structure on the next page remained vacant for the period.

Employees supported 23 remotely located communities and maintained contact through a combination of visitation and remote engagement. This support is well managed and coordinated to provide advice for the provision of community development and municipal service activities inclusive of, but not limited to, maintaining and developing new infrastructure, community development, providing assistance, seeking external grants and dog registrations. In the case of Leigh Creek, the OCA is funded to provide specific municipal and community support assistance as part of the transition of the township from a mining town to an open Outback township.

The OCA delivers its business through three specific yet fully integrated units.

- Corporate
- Infrastructure

• Community



Outback Communities Authority - Organisational Structure 2022-23

Changes to the agency

During 2022-23 there were the following changes to the agency’s structure and objectives as a result of internal reviews or machinery of government changes.

- 1 July 2022 – machinery of government change from the Attorney-General’s Department to the Department for Infrastructure and Transport with the OCA’s finances and HR remaining with the Attorney-General’s Department until 1 December 2022.
- Staffing changes occurred during 2022-23 with a new Director being appointed. The Leigh Creek Community Development Officer position was vacated in December 2022 and remained vacant for the remainder of the period.

These changes are resource intensive.

Our Minister

The Outback Communities Authority is a portfolio authority accountable to the Minister for Local Government, the Hon Geoff Brock MP.

Legislation administered by the agency

The *Outback Communities (Administration and Management) Act 2009*

The agency's performance

Performance at a glance

Articulate the views, interests and aspirations of Outback communities

The OCA supports remotely located communities through annual Community Affairs Resourcing and Management (CARM) agreements. CARM agreements confirm the OCA's support for each individual Outback community providing funding to ensure the delivery of municipal type services, managing waste and the ability for communities to deliver local projects of broad benefit, providing their governance is appropriate.

In 2022-23, CARM agreements were entered into with 21 Outback Associations representing their communities. A total of \$197,000 in funding was provided across the OCA's region. A further \$14,000 was expended to meet the cost of Outback community streetlights, \$41,000 to assist with local insurance costs, \$3,800 in waste management, \$1,700 for youth program support and \$2,800 to support Outback events that provided social interaction opportunities.

The Authority continued to work with the SA Government to progress the Outback Futures Project recommendations in 2022-23.

To promote and facilitate improvements in the provision of public services and facilities to Outback communities

In 2022-23 Local Roads and Community Infrastructure Program grant funding was used to replace the public conveniences at Marree and Andamooka. Work continues in 2023-24 to provide free public WiFi in key Outback SA locations and to replace the public conveniences in Iron Knob and William Creek.

To manage the provision of public services and facilities to Outback communities

In 2022-23 the OCA managed 21 public conveniences, 39 UHF repeater towers, three airstrips and two community waste water management systems – all of which are located in the remote unincorporated areas of South Australia.

Agency specific objectives and performance

Agency objectives	Indicators	Performance
Grow Our Economy Facilitate new opportunities and new investment in the Outback	Manage and coordinate funding received from the Australian Government’s Local Roads and Community Infrastructure Program, Phases 1, 2 and 3.	Commonwealth grant funding was utilised to improve community infrastructure to support a more resilient and connected Outback community.
Sustain Our Community Promote a shared vision for improving the ‘liveability’ of the Outback for those that live, work and visit	Implement the Outback Futures recommendations by gaining Ministerial and State Government support	The State Government increased the OCA’s appropriation from \$740,000 to \$2.24m in the May 2023 budget
Grow Our Influence and Presence Address the concerns of residents and communities about the negative impact of poor behaviour on the outback by the travelling public	Partner with the Flinders Ranges and Outback Tourism Committee to roll out the ‘Aussie Travel Code’ signage and collateral.	Signage and messaging about respecting the outback is now ubiquitous

Corporate performance summary

In 2022 – 23 an increase in support to communities through CARM agreements of \$40,000 was achieved.

OCA staff at Leigh Creek worked closely with the community there to form a new Leigh Creek Residents and Ratepayers Association (LCRRA), with their constitution formally lodged with Business and Consumer Services in February 2023. At the end of May Leigh Creek became the third outback community to have an agreed Community Contribution Scheme following a four-week consultation period. This is an important step in Leigh Creek’s transition to an independent township.

Employment opportunity programs

Program name	Performance
Municipal Services on Aboriginal Lands	<p>The OCA has successfully managed this program for approximately 14 years, and it continues to deliver results for the Dunjiba community. The program creates local employment and the opportunity to learn new skills through the delivery municipal services to the Dunjiba and Oodnadatta communities, including waste collection, landscaping and administration support. This program also includes the provision of vet services, encouraging local residents to present dogs and cats for health checks, vaccinations, microchipping and desexing with an aim to improve overall community health.</p> <p>Funding for this program was administered by the Office of Local Government on behalf of the Minister for Local Government.</p>
Local Roads and Community Infrastructure Program	<p>This Commonwealth funding (\$2.44m for Phase 1, \$1.14m for Phase 2 and \$2.013 for Phase 3) has also been managed by the OCA and has provided for stimulus of infrastructure construction in the Outback to help rectify the economic impacts of COVID-19. Local and regional employment was created through several projects including the replacement of public conveniences at Andamooka, Marree and Iron Knob and upgrades to the Innamincka Sports Club.</p>

Agency performance management and development systems

Performance management and development system	Performance
Performance and learning agreements	Two staff members (28%) did not have agreements in place during the period.
Induction	Induction sessions are conducted with new staff including the DIT induction process and onboarding checklist, New Board Members receive an induction package.

Work health, safety and return to work programs

Program name	Performance
Remote travel	<p>Many OCA staff undertake regular remote travel as part of performing their roles. 'SPOT' GPS devices are used in vehicles to track the locations of drivers and check on personal wellbeing. Satellite phones, defibrillators and first aid kits are carried in vehicles when staff are travelling.</p> <p>Staff who undertake regional and remote travel are required to complete a 4WD course.</p> <p>No vehicle accidents were reported in 22 – 23.</p>
Staff Meetings	<p>Regular staff meetings involving the Port Augusta and Leigh Creek offices are held in person and via Microsoft Teams to discuss work health and safety, current active engagements, project management and staff workloads.</p> <p>Regular meetings have now also been instigated to provide an opportunity for staff input into strategic issues facing the OCA.</p>
Emergency Management	<p>Two emergency evacuation trials were held. It has been identified that the Port Augusta office has inadequate smoke detectors and no emergency alarms. This is being rectified.</p>

Workplace injury claims	2022-23	2021-22	% Change (+ / -)
Total new workplace injury claims	0	0	0%
Fatalities	0	0	0%
Seriously injured workers*	0	0	0%
Significant injuries (where lost time exceeds a working week, expressed as frequency rate per 1000 FTE)	0	0	0%

**number of claimants assessed during the reporting period as having a whole person impairment of 30% or more under the Return to Work Act 2014 (Part 2 Division 5)*

Work health and safety regulations	2022-23	2021-22	% Change (+ / -)
Number of notifiable incidents (<i>Work Health and Safety Act 2012, Part 3</i>)	0	0	0%
Number of provisional improvement, improvement and prohibition notices (<i>Work Health and Safety Act 2012 Sections 90, 191 and 195</i>)	0	0	0%

Return to work costs**	2022-23	2021-22	% Change (+ / -)
Total gross workers compensation expenditure (\$)	0	0	0%
Income support payments – gross (\$)	0	0	0%

**before third party recovery

Data for previous years is available at:

https://data.sa.gov.au/data/dataset?q=work+health+and+safety+return+to+work+performance&sort=extras_harvest_portal+asc%2C+score+desc%2C+metadata_modified+desc

Executive employment in the agency

Executive classification	Number of executives
SAES Level 1	1

Data for previous years is available at:

https://data.sa.gov.au/data/dataset?q=executive+employment+in+sa+government&sort=extras_harvest_portal+asc%2C+score+desc%2C+metadata_modified+desc

The [Office of the Commissioner for Public Sector Employment](#) has a [workforce information](#) page that provides further information on the breakdown of executive gender, salary and tenure by agency.

Financial performance

Financial performance at a glance

The following is a brief summary of the overall financial position of the agency. The information is unaudited. Full audited financial statements for 2022-2023 are attached to this report.

Statement of Comprehensive Income	2022-23 Budget \$000s	2022-23 Actual \$000s	Variation \$000s	2020-21 Actual \$000s
Total Income	4,831	9,590	4,759	7,650
Total Expenses	5,149	7,360	2,211	6,218
Net Result	-318	2,230	2,548	1,432
Total Comprehensive Result	-318	2,230	2,548	1,432

Statement of Financial Position	2022-23 Budget \$000s	2022-23 Actual \$000s	Variation \$000s	2020-21 Actual \$000s
Current assets	3,875	5,452	1,577	4,934
Non-current assets	15,725	14,935	-790	14,343
Total assets	19,600	20,387	787	19,277
Current liabilities	335	462	127	1,215
Non-current liabilities	251	245	-6	299
Total liabilities	586	707	121	1,514
Net assets	19,014	19,680	666	17,763
Equity	19,014	19,680	666	17,763

Consultants disclosure

The following is a summary of external consultants that have been engaged by the agency, the nature of work undertaken, and the actual payments made for the work undertaken during the financial year.

Consultancies with a contract value below \$10,000 each

Consultancies	Purpose	\$ Actual payment
All consultancies below \$10,000 each - combined	Not applicable	\$0

Consultancies with a contract value above \$10,000 each

Consultancies	Purpose	\$ Actual payment
Nil	Not applicable	\$0

Data for previous years is available at:

https://data.sa.gov.au/data/dataset?q=use+of+consultants+in+SA+government&sort=extras_harvest_portal+asc%2C+score+desc%2C+metadata_modified+desc

See also the [Consolidated Financial Report of the Department of Treasury and Finance](#) for total value of consultancy contracts across the South Australian Public Sector.

Contractors disclosure

The following is a summary of external contractors that have been engaged by the agency, the nature of work undertaken, and the actual payments made for work undertaken during the financial year.

Contractors with a contract value below \$10,000

Contractors	Purpose	\$ Actual payment
All contractors below \$10,000 each - combined	Various	\$251,656

Contractors with a contract value above \$10,000 each

Contractors	Purpose	\$ Actual payment
Adams and Co Construction	Water station maintenance	\$ 20,100
Aerodrome Services	Glendambo aerodrome lighting upgrade project	\$ 57,162
Airside Technical	Leigh Creek lighting upgrade project	\$ 108,971
A Khan	Cleaning of the Copley and Leigh Creek public toilets	\$20,476
Andamooka Progress and Opal Miners Association Pty Ltd	Community asset management services	\$ 13,794

Contractors	Purpose	\$ Actual payment
Angorichina Tourist Village	Cleaning of public toilets at Angorichina and Parachilna	\$ 65,758
Bury Plumbing	Public toilet maintenance	\$11,172
Buxcat Pty Ltd	Maintenance of Leigh Creek aerodrome	\$61,480
Central Civil and Plumbing	Maintenance of the Marla and Oodnadatta effluent systems and public toilets	\$11,800
Coopers Yunta Hotel	Cleaning and maintenance of the Yunta, Mannahill and Olary public toilets	\$34,310
C Alferink	Cleaning of the Lyndhurst public toilets	\$10,400
Dunjiba Community Council	Dunjiba municipal services	\$74,400
Enerline Construction Pty Ltd	Iron Knob public toilet replacement project – Local Roads and Community Infrastructure Program	\$25,947
Eyre Advisory Services	Removal of tyres from Leigh Creek dump	\$25,600
Flinders Ranges Council	Fees for collection of Andamooka and Iron Knob Community Contributions	\$26,450
Furnell Plumbing	Installation of new public toilets at Marla and Oodnadatta - Local Roads and Community Infrastructure Program	\$252,783.36
Gambier Electronics Pty Ltd	Maintenance of the UHF towers	\$59,544

Contractors	Purpose	\$ Actual payment
G Fuchs	Maintenance, Leigh Creek	\$31,229
Guidolin Carpentry	OCA office works	\$17,250
Innamincka Hotel	Cleaning of the Innamincka public facilities	\$19,303
Irene Zada	Cleaning of the Marree public toilets	\$10,400
Katrina Allan Design	Branding development	\$16,600
K Parkinson	Cleaning of the Glendambo public toilets	\$11,680
K Lockwood	Leigh Creek maintenance	\$45,029
Magiq Pty Ltd	Community Contribution management software	\$22,738
McMahon Services	Installation of new public toilets at Andamooka – Local Roads and Community Infrastructure Program	\$162,046
M.Y Frahn Contracting Pty Ltd	Oodnadatta dump works	\$12,030
Northern Earthmoving and Engineering Pty Ltd	Andamooka road, waste area and pipeline maintenance	\$119,687
O'Dea	Repairs to Leigh Creek oval irrigation	\$34,419
Outback Mechanical Services Pty Ltd	Dunjiba trailer repairs	\$17,998.73
Ridsdale Electrical	Leigh Creek maintenance	\$22,827
Piper Alderman	Leigh Creek community and constitution advice	\$24,738
R & R Plevin	Marree public toilets installation	\$68,530

Contractors	Purpose	\$ Actual payment
Port Pirie Vet Services	Oodnadatta community vet services	\$14,663
Red Mulga Australia Pty	Andamooka public toilet concrete works – Local Roads and Community Infrastructure Program	\$30,808
SA Water	Andamooka pipeline telemetry upgrade project	\$103,874
Saltbush Pastoral Services Pty Ltd	Oodnadatta aerodrome fencing upgrade project	\$163,235
Smulders Contracting Pty Ltd	Ad hoc maintenance of public toilets and CWMS	\$27,705
Splint’s Garden Maintenance	Leigh Creek maintenance	\$28,734
E Strawbridge	Cleaning of Marla public toilets and maintenance of CWMS	\$14,648
William Creek Hotel	Cleaning of the William Creek public toilets	\$10,583
W Ferguson	Leigh Creek town maintenance	\$73,630
	Total	\$ 1,991,045

Data for previous years is available at:

https://data.sa.gov.au/data/dataset?q=contractors+engaged+in+SA+government&sort=extras_harvest_portal+asc%2C+score+desc%2C+metadata_modified+desc

The details of South Australian Government-awarded contracts for goods, services, and works are displayed on the SA Tenders and Contracts website. [View the agency list of contracts.](#)

The website also provides details of [across government contracts.](#)

Risk management

Risk and audit at a glance

To achieve policy outcomes the OCA continually reviews its Risk Register using the Department for Infrastructure and Transport’s risk management framework, which has been developed in accordance with AS/NZS ISO 31000:2018 – Risk Management - Guidelines. The risk register applies to all OCA’s business activities and is approved by the Authority annually.

Fraud detected in the agency

Category/nature of fraud	Number of instances
Not applicable	0

NB: Fraud reported includes actual and reasonably suspected incidents of fraud.

Strategies implemented to control and prevent fraud

The OCA’s financial activities are supported by its Financial Management Compliance Program (FMCP) for identification and treatment of non-compliance with key financial management and compliance objectives. The FMCP also provides the opportunity to assess whether any serious or systematic financial management issues exist that require intervention and/or additional educational activities.

The OCA’s FMCP is reviewed throughout the year and a full assessment is undertaken annually. No major findings were identified that would result in a significant impact to the OCA’s financial operations.

After assessment by the OCA, the FMCP and any accompanying reports are provided to the Authority at a formal meeting for endorsement.

Data for previous years is available at:

https://data.sa.gov.au/data/dataset?q=Fraud+detected+in+agencies&sort=extras_harvest_portal+asc%2C+score+desc%2C+metadata_modified+desc

Public interest disclosure

Number of occasions on which public interest information has been disclosed to a responsible officer of the agency under the *Public Interest Disclosure Act 2018*:

0

Data for previous years is available at:

https://data.sa.gov.au/data/dataset?q=whistleblowers+disclosure&sort=extras_harvest_portal+asc%2C+score+desc%2C+metadata_modified+desc

Note: Disclosure of public interest information was previously reported under the *Whistleblowers Protection Act 1993* and repealed by the *Public Interest Disclosure Act 2018* on 1/7/2019.

Reporting required under any other act or regulation

Act or Regulation	Requirement
<p><i>Dog and Cat Management Act 1995</i></p>	<p>In Part 1, Section 4 of the <i>Dog and Cat Management Act 1995</i>, the OCA is described as a council and where the Act refers to a council's area of responsibility, the OCA is acknowledged. The OCA reports to the Dog and Cat Management Board at the end of each financial year, pursuant to the requirements of the <i>Dog and Cat Management Act 1995</i>. Online reporting through the Dogs and Cats Online platform summarises statistics relevant to the financial year and includes the number of dog registrations and expiations that have occurred in the unincorporated areas of South Australia. Although the Office for the OCA encourages dog owners to access the Dogs and Cats Online platform, it continues to support Outback agencies that provide the opportunity for owners to register their dogs at a local level.</p>

Public complaints

Number of public complaints reported

Reporting on the number of complaints received is mandated. If your agency does not have an approved set of complaint categories in place, please use the complaint categories in the table below.

Complaint categories	Sub-categories	Example	Number of Complaints 2022-23
Professional behaviour	Staff attitude	Failure to demonstrate values such as empathy, respect, fairness, courtesy, extra mile; cultural competency	0
Professional behaviour	Staff competency	Failure to action service request; poorly informed decisions; incorrect or incomplete service provided	0
Professional behaviour	Staff knowledge	Lack of service specific knowledge; incomplete or out-of-date knowledge	0
Communication	Communication quality	Inadequate, delayed or absent communication with customer	1
Communication	Confidentiality	Customer's confidentiality or privacy not respected; information shared incorrectly	0
Service delivery	Systems/technology	System offline; inaccessible to customer; incorrect result/information provided; poor system design	2
Service delivery	Access to services	Service difficult to find; location poor; facilities/ environment poor standard; not accessible to customers with disabilities	
Service delivery	Process	Processing error; incorrect process used; delay in processing application; process not customer responsive	0
Policy	Policy application	Incorrect policy interpretation; incorrect policy applied; conflicting policy advice given	1

Complaint categories	Sub-categories	Example	Number of Complaints 2022-23
Policy	Policy content	Policy content difficult to understand; policy unreasonable or disadvantages customer	0
Service quality	Information	Incorrect, incomplete, out-dated or inadequate information; not fit for purpose	0
Service quality	Access to information	Information difficult to understand, hard to find or difficult to use; not plain English	0
Service quality	Timeliness	Lack of staff punctuality; excessive waiting times (outside of service standard); timelines not met	0
Service quality	Safety	Maintenance; personal or family safety; duty of care not shown; poor security service/ premises; poor cleanliness	0
Service quality	Service responsiveness	Service design doesn't meet customer needs; poor service fit with customer expectations	0
No case to answer	No case to answer	Third party; customer misunderstanding; redirected to another agency; insufficient information to investigate	12
		Total	16

Additional Metrics	Total
Number of positive feedback comments	3
Number of negative feedback comments	1
Total number of feedback comments	4
% complaints resolved within policy timeframes	81%

Data for previous years is available at:

https://data.sa.gov.au/data/dataset?q=public+complaints+received+SA+government&sort=xtras_harvest_portal+asc%2C+score+desc%2C+metadata_modified+desc

Service Improvements

Nil

Compliance Statement

The Outback Communities Authority is compliant with Premier and Cabinet Circular 039 – complaint management in the South Australian public sector	Y
The Outback Communities Authority has communicated the content of PC 039 and the agency’s related complaints policies and procedures to employees.	Y

Appendix: Audited financial statements 2022-23

Outback Communities Authority
Certification of the Financial Statements
for the year ended 30 June 2023

We certify that the:

- financial statements of the Outback Communities Authority:
 - are in accordance with the accounts and records of the Outback Communities Authority;
 - comply with relevant Treasurer's Instructions;
 - comply with relevant accounting standards; and
 - present a true and fair view of the financial position of the Outback Communities Authority at the end of financial year and the results of its operations and cash flows for the financial year.
- internal controls employed by the Outback Communities Authority for the financial year over its financial reporting and its preparation of financial statements have been effective.



Jan Ferguson OAM
Presiding Member
Outback Communities Authority
28 September 2023



Margaret Howard
Director
Outback Communities Authority
28 September 2023

Outback Communities Authority

Financial Statements

For the year ended 30 June 2023

Outback Communities Authority
Certification of the Financial Statements
for the year ended 30 June 2023

We certify that the:

- financial statements of the Outback Communities Authority:
 - are in accordance with the accounts and records of the Outback Communities Authority;
 - comply with relevant Treasurer's Instructions;
 - comply with relevant accounting standards; and
 - present a true and fair view of the financial position of the Outback Communities Authority at the end of financial year and the results of its operations and cash flows for the financial year.
- internal controls employed by the Outback Communities Authority for the financial year over its financial reporting and its preparation of financial statements have been effective.



Jan Ferguson OAM
Presiding Member
Outback Communities Authority
28 September 2023



Margaret Howard
Director
Outback Communities Authority
28 September 2023

Outback Communities Authority
Statement of Comprehensive Income
for the year ended 30 June 2023

	Note	2023 \$'000	2022 \$'000
Income			
Commonwealth sourced funding	2.1	2 850	2 593
Revenue from SA Government		2 336	1 613
SA Government grants subsidies and transfers	2.2	3 787	802
Interest revenue	2.3	50	-
Other income	2.4	567	601
Total income		9 590	5 609
Expenses			
Supplies and services	4.1	2 961	2 415
Employee benefits expenses	3.3	1 072	1 328
Grants and subsidies	4.2	2 545	1 290
Depreciation and amortisation	5.1	726	694
Net loss on disposal of non-current assets		-	60
Other expenses	4.3	56	51
Total expenses		7 360	5 838
Net result		2 230	(229)
Total comprehensive result		2 230	(229)

The accompanying notes form part of these financial statements. The net result and total comprehensive result are attributable to the SA Government as owner.

Outback Communities Authority
Statement of Financial Position
for the year ended 30 June 2023

	Note	2023 \$'000	2022 \$'000
Current assets			
Cash and cash equivalents	6.1	4 611	3 581
Receivables	6.2	841	838
Total current assets		5 452	4 419
Non-current assets			
Property plant and equipment	5.1	14 935	13 930
Total non-current assets		14 935	13 930
Total assets		20 387	18 349
Current liabilities			
Payables	7.1	325	469
Employee benefits	3.4	109	156
Lease liabilities	7.2	28	10
Total current liabilities		462	635
Non-current liabilities			
Employee benefits	3.4	124	238
Payables	7.1	13	24
Lease liabilities	7.2	108	2
Total non-current liabilities		245	264
Total liabilities		707	899
Net assets		19 680	17 450
Equity			
Retained earnings		17 266	15 036
Asset revaluation surplus		2 414	2 414
Total equity		19 680	17 450

The accompanying notes form part of these financial statements. The total equity is attributable to the SA Government as owner.

Outback Communities Authority
Statement of Changes of Equity
for the year ended 30 June 2023

	Asset revaluation surplus \$'000	Retained earnings \$'000	Total equity \$'000
Balance at 1 July 2021	2 414	15 265	17 679
Net result for 2021-22	-	(229)	(229)
Total comprehensive result for 2021-22	-	(229)	(229)
Balance at 30 June 2022	2 414	15 036	17 450
Net result for 2022-23		2 230	2 230
Total comprehensive result for 2022-23	2 414	17 266	19 680
Balance at 30 June 2023	2 414	17 266	19 680

The accompanying notes form part of these financial statements. All changes in equity are attributable to the SA Government as owner.

Outback Communities Authority
Statement of Cash Flows
for the year ended 30 June 2023

	Note	2023 \$'000	2022 \$'000
Cash flows from operating activities			
Cash inflows			
Commonwealth sourced funding		2 850	3 813
Revenue from SA Government		2 338	1 560
Other receipts		460	669
SA Government grants, subsidies and transfers		3 787	231
Interest received		50	-
Cash generated from operating activities		9 485	6 273
Cash outflows			
Payments for supplies and services		(2 859)	(2 392)
Employee benefit payments		(1 247)	(1 526)
Payments for grants and subsidies		(2 545)	(1 290)
Interest paid		(1)	-
Other payments		(54)	(43)
Cash used in operating activities		(6 706)	(5 251)
Net cash provided by / (used in) operating activities		2 779	1 022
Cash flows from investing activities			
Cash inflows			
Proceeds from the sale of property, plant and equipment		-	5
Cash generated from investing activities		-	5
Cash outflows			
Purchase of property, plant and equipment		(1 731)	(246)
Cash used in investing activities		(1 731)	(246)
Net cash provided by / (used in) investing activities		(1 731)	(241)
Cash flows from financing activities			
Cash outflows			
Repayment of leases		(18)	(23)
Cash used by financing activities		(18)	(23)
Net cash provided by / (used in) financing activities		(18)	(23)
Net increase / (decrease) in cash and cash equivalents		1 030	758
Cash and cash equivalents at the beginning of the reporting period		3 581	2 823
Cash and cash equivalents at the end of the reporting period	6.1	4 611	3 581

The accompanying notes form part of these financial statements.

Outback Communities Authority

Notes to and forming part of the financial statements

for the year ended 30 June 2023

1. About the Outback Communities Authority

The Outback Communities Authority (the Authority) is a body corporate established and empowered by the *Outback Communities (Administration and Management) Act 2009* (the Act), which is within the portfolio responsibilities of the Minister for Local Government. The Act also defines the areas of the State to which its provisions apply, sets out the Authority's powers and functions and makes provision for the support staff. It also enables specific provisions of the *Local Government Act 1999* to be applied by regulation to part, or all, of the Authority's area.

The Act further requires the yearly statement of accounts of the Authority to be audited by the Auditor-General and that the Authority provides an annual report to the State Parliament.

The Authority does not control any other entity and has no interests in unconsolidated structured entities. The Authority has not entered into any contractual arrangements which involve the sharing of control or significant influence over another entity.

1.1. Basis of Preparation

The Authority has prepared these general purpose financial statements in compliance with:

- section 23 of the *Public Finance and Audit Act 1987*;
- Treasurer's Instructions and Accounting Policy Statements issued by the Treasurer under the *Public Finance and Audit Act 1987*; and
- relevant Australian Accounting Standards applying simplified disclosures.

The financial statements have been prepared based on a 12 month reporting period and presented in Australian currency. The historical cost convention is used unless another measurement basis is identified in the notes to the financial statement.

Assets and liabilities that are to be sold, consumed or realised as part of the normal operating cycle have been classified as current assets or current liabilities. All other assets and liabilities are classified as non-current.

Significant accounting policies are set out throughout the notes.

Income, expenses and assets are recognised net of the amount of Goods and Services Tax (GST) except:

- when the GST incurred on a purchase of goods or services is not recoverable from the Australian Taxation Office (ATO), in which case the GST is recognised as part of the cost of acquisition of the asset or as part of the expense item applicable.
- receivables and payables which are stated with the amount of GST included.

The net amount of the GST receivable/payable to the ATO is not recognised as a receivable/payable in the Statement of Financial Position as the Authority is a member of an approved GST group of which the Department for Infrastructure and Transport is responsible for the remittance and collection of GST.

Outback Communities Authority
Notes to and forming part of the financial statements
for the year ended 30 June 2023

1.2. Objectives and programs

The functions of the Outback Communities Authority (the Authority) are:

- to manage the provision of public services and facilities to outback communities;
- to promote improvements in the provision of public services and facilities to outback communities; and
- to articulate the views, interests and aspirations of outback communities.

In performing its functions the Authority is to:

- foster and support the provision of public services and facilities to outback communities by community organisations, including by making grants and loans to such organisations;
- consider long-term requirements for maintenance, replacement and development of infrastructure for public services and facilities for outback communities;
- consider State and national objectives and strategies that are relevant to outback communities;
- seek ongoing collaboration with local, State and national governments in the planning and delivery of public services and facilities to outback communities;
- ensure that there are systems in place to further its understanding of the views, interests and aspirations of outback communities;
- facilitate decision making by others on a basis that is well informed in relation to the views, interests and aspirations of outback communities, including by participating in appropriate local, State and national forums; and
- provide services with a high level of efficiency and effectiveness, manage resources effectively, prudently and in a fully accountable manner, and maintain and enhance the value of public assets.

1.3. Changes to the Authority

The Authority transferred from the Attorney-General's Department to the Department of Infrastructure and Transport effective 1 July 2022.

Outback Communities Authority
Notes to and forming part of the financial statements
for the year ended 30 June 2023

2. Income

2.1. Commonwealth sourced funding

	2023	2022
	\$'000	\$'000
Commonwealth-sourced Grant Funding	2 439	2 121
Commonwealth grant funding with sufficient performance obligations	411	472
Total Commonwealth sourced funding	2 850	2 593

The above commonwealth sourced funding were allocated to the following programs / projects:

Financial Assistance Grants	2 439	2 121
Drought Communities Programme Extension	-	175
Leigh Creek Aerodrome Runway Resealing	350	150
Kati-Thanda Lake Eyre Water Event Response Plan	20	-
Glendambo Aerodrome	10	-
Oodnadatta Aerodrome Fencing	31	47
Northern Flinders Ranges Pastoral Business Review	-	100
Total Commonwealth sourced funding	2 850	2 593

Financial Assistance Grants are recognised as income on receipt. Obligations under Commonwealth-sourced grants and funding are required to be met by the State of South Australia.

All revenue from Commonwealth Grant Funding with sufficient performance obligations is revenue recognised from contracts with customers.

Outback Communities Authority
Notes to and forming part of the financial statements
for the year ended 30 June 2023

2.2. SA Government grants, subsidies and transfers

	2023	2022
	\$'000	\$'000
SA Government Funding with sufficient performance obligations	3 787	767
SA Government Grants	-	35
Total SA Government grants subsidies and transfers	3 787	802

The above SA Government grants, subsidies and transfers were allocated to the following programs / projects:

Local Roads & Community Infrastructure	2 845	571
Regional drought resilience plan	130	-
Dunjiba Municipal Services	124	122
STARCLUB Field Officer Program	18	-
Andamooka Road Maintenance	67	74
General Purpose SA Government Grants	-	35
RAUP Leigh Creek Resealing	500	-
RAUP Glendambo Aerodrome	25	-
RAUP Oodnadatta	78	-
Total SA Government grants subsidies and transfers	3 787	802

SA Government Grants are recognised as income on receipt.

All revenue from SA Government Grant Funding with sufficient performance obligations is revenue recognised from contracts with customers.

The Authority recognises revenue from the following major sources:

Local Roads and Communities Programme Extension

Local Roads and Community Infrastructure Programme supports local councils to deliver priority local road and community infrastructure projects across Australia. In the Outback areas within South Australia funding has been received to complete projects enhancing local community facilities. Revenue is recognised when specific milestones in the agreement are reached.

2.3. Interest

	2023	2022
	\$'000	\$'000
Interest:		
Interest	50	-
Total interest	50	-

Outback Communities Authority
Notes to and forming part of the financial statements
for the year ended 30 June 2023

2.4. Other Income

	2023	2022
	\$'000	\$'000
Community Contribution Scheme	364	317
Recoveries/reimbursements	124	213
Airstrip landing fees	49	41
Other grants	30	27
Other	-	3
Total other income	567	601

Other income consists of recoveries, reimbursements and community contributions which is derived in accordance with section 21 of the Act.

Other income is recognised as an asset and income when the Authority obtains control of the income or obtains the right to receive the income and the income recognition criteria are met (that is, the amount can be reliably measured and the flow of resources is probable).

Outback Communities Authority
Notes to and forming part of the financial statements
for the year ended 30 June 2023

3. Board, committees and employees

3.1. Key Management Personnel

Key management personnel of the Authority include the Minister for Local Government (the board members and the Director who have responsibility for the strategic direction and management of the Authority).

The total compensation for the Authority's key management personnel was \$391,808 (\$283 896). This compensation excludes salaries and other benefits the Minister receives. The Minister's remuneration and allowances are set by the *Parliamentary Remuneration Act 1990* and the Remuneration Tribunal of SA respectively and are payable from the Consolidated Account under section 6 of the *Parliamentary Remuneration Act 1990*.

Transactions with key management personnel and other related parties

A board member is the owner of Up the Creek Pty Ltd which has a contract with the Authority for cleaning services. During the year the Authority spent \$12,000 on this contract under normal commercial terms and conditions. At year end there were no outstanding amounts. The board member did not take part in any decisions relating to the engagement.

3.2. Board and Committee Members

Members of the Outback Communities Authority during the financial year 2023 were:

Day L R (appointed 13/10/2022)
 Ferguson J D (appointed (07/07/2022)
 Johnson S C
 Sylvania N (appointed 13/10/2022)
 Vaughan A R
 Wright T W

Board and committee remuneration

The number of members whose remuneration received or receivable falls within the following bands:

	2023	2022
\$0 - \$19 999	6	7
Total number of members	6	7

The total remuneration received or receivable by members was \$48,100 (\$70 600). Mileage allowance paid to board members has not been included in the remuneration. Remuneration of members reflects all costs of performing board/committee member duties including sitting fees, superannuation contributions, salary sacrifice benefits, fringe benefits and any related fringe benefits tax.

Outback Communities Authority
Notes to and forming part of the financial statements
for the year ended 30 June 2023

3.3. Employee benefits expenses

	2023	2022
	\$'000	\$'000
Salaries and wages	758	978
Employment on-costs	142	189
Long service leave	26	(11)
Annual leave	81	99
Board fees	44	63
Skills and experience retention leave	14	10
Other employee related expenses	7	-
Total employee benefits expenses	1 072	1 328

Employment on-costs – superannuation

The superannuation employment on-cost charge represents Outback Communities Authority's contributions to superannuation plans in respect of current services of current employees.

Employee remuneration

	2023	2022
	No	No
The number of employees whose remuneration received or receivable falls within the following bands:		
\$180 001 – \$200 000	-	1
\$320 001 – \$340,000	1	-
Total	1	1

The total remuneration received by these employees for the year was \$0.323 million (2022: \$0.183 million).

The table includes all employees who received remuneration equal to or greater than the base executive remuneration level during the year. Remuneration of employees reflects all costs of employment including salaries and wages, payments in lieu of leave, superannuation contributions, termination payments, salary sacrifice benefits, fringe benefits and any related fringe benefits tax.

Outback Communities Authority
Notes to and forming part of the financial statements
for the year ended 30 June 2023

3.4. Employee benefits liability

	2023	2022
	\$'000	\$'000
Current		
Annual leave	75	128
Long service leave	22	16
Skills and experience retention leave	12	8
Accrued salaries and wages	-	4
Total current employee benefits	109	156
Non-current		
Long service leave	124	238
Total non-current employee benefits	124	238
Total employee benefits	233	394

Long term employee benefits are measured at present value and short-term employee benefits are measured at nominal amounts.

Long service leave

The liability for long service leave is measured as the present value of expected future payments to be made in respect of services provided by employees up to the end of reporting period using the projected unit credit method. The expected timing and amount of long service leave payments is determined through whole-of-government actuarial calculations, which is then applied to the authority's employee details. Key assumptions include whether the characteristics of employee remuneration, terms of service with the public sector, and expectations as to when employees take long service leave, as established by the actuary, are applicable to employees of the authority. These assumptions affect both the expected amount to be paid that has been factored into the calculation of the liability. The discount rate used in measuring the liability is another key assumption. The discount rate is reflective of long-term Commonwealth Government bonds. The yield on long term Commonwealth Government bonds has increased from 3.5% (2022) to 4 % (2023).

This increase in the bond yield results in a decrease in the reported long service leave liability.

Current long service leave has been allocated between current and non-current liabilities based on DIT's leave pattern history of previous years.

Outback Communities Authority
Notes to and forming part of the financial statements
for the year ended 30 June 2023

4. Expenses

4.1. Supplies and services

	2023	2022
	\$'000	\$'000
Service contracts	1 647	1 172
Property expenses	361	421
Insurance	323	219
Administrative costs	126	205
Utilities	90	103
Plant, equipment and vehicle expenses	42	91
Accommodation expenses*	65	52
Auditor's remuneration**	37	36
Materials and other purchases	112	8
Legal services	8	2
Information technology and communications	30	-
Other	120	106
Total supplies and services	2 961	2 415

*The Authority's accommodation is provided by the Department for Infrastructure and Transport (DIT) under Memorandum of Administrative Arrangement (MoAA) issued in accordance with Government-wide accommodation policies. MoAA do not meet the definition of a lease set out in AASB 16.

** Audit fees paid / payable to the Auditor-General's Department relate to work performed under the *Public Finance and Audit Act 1987*. No other services were provided by the Auditor-General's Department.

4.2. Grant and subsidies

	2023	2022
	\$'000	\$'000
Local Roads and Community Infrastructure	2 192	950
Community Affairs Resourcing Management Grants	158	158
Drought Communities Programme Extension	-	86
Regional Development Initiatives	50	76
Sports and Youth Grants	2	5
Other	143	15
Total grants and subsidies	2 545	1 290

4.3. Other expenses

	2023	2022
	\$'000	\$'000
Community Levy	51	43
Bad and doubtful debts expense	(2)	3
Other	7	5
Total other expenses	56	51

Outback Communities Authority
Notes to and forming part of the financial statements
for the year ended 30 June 2023

5. Non-financial assets

5.1. Property, plant and equipment

Property, plant and equipment comprise tangible assets owned and right-of-use (leased) assets.

All non-current assets with a value of \$10 000 or greater are capitalised, otherwise it is expensed.

Property, plant and equipment is recorded at fair value. Detail about the Authority's approach to fair value is set out in note 9.1

Depreciation and Amortisation

All non-current assets not held for sale with a limited useful life are systematically depreciated over their useful lives in a manner that reflects the consumption of their service potential.

Useful Life

Depreciation is calculated on a straight-line basis. Property, plant and equipment assets depreciation are calculated over the estimated useful life as follows:

Class of asset	Useful life (years)
Buildings and infrastructure	4 - 100
Water, sewerage and drainage	25 - 87
Plant and equipment	3 - 48
Right-of-use vehicles	1 – 5

Review of accounting estimates

Assets' residual values, useful lives and amortisation methods are reviewed and adjusted, if appropriate, on an annual basis. Changes in the expected useful life or the expected pattern of consumption of future economic benefits embodied in the asset are accounted for prospectively by changing the time period or method, as appropriate.

Impairment

There were no indications of impairment of property, plant and equipment and infrastructure assets at 30 June 2023.

Revaluation of property, plant and equipment is undertaken on a regular cycle. If at any time management considers that the carrying amount of an asset materially differs from its fair value, then the asset will be revalued regardless of when the last valuation took place.

Outback Communities Authority
Notes to and forming part of the financial statements
for the year ended 30 June 2023

5.1. Property, plant and equipment (continued)

The following table shows the movement of property, plant and equipment during 2022-23:

2023	Land	Buildings and Infrastructure	Water, sewerage and drainage	Plant and Equipment	Work in Progress	ROU Vehicles	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Carrying amount at beginning of the period	72	10 069	2 132	477	1 168	12	13 930
Additions	-	-	-	-	1 590	141	1 731
Transfer to/(from) works in progress	-	2 408	-	-	(2 408)	-	-
Other movements	-	-	(1)	1	(1)	1	-
Subtotal:	72	12 477	2 131	478	349	154	15 661
Gains/(losses) for the period recognised in net result:							
Depreciation and amortisation	-	(589)	(88)	(30)	-	(19)	(726)
Subtotal:	-	(589)	(88)	(30)	-	(19)	(726)
Carrying amount at the end of the period	72	11 888	2 043	448	349	135	14 935
Gross carrying amount							
Gross carrying amount	72	29 269	3 637	1 050	349	154	34 531
Accumulated depreciation	-	(17 381)	(1 594)	(602)	-	(19)	(19 596)
Carrying amount at the end of the period	72	11 888	2 043	448	349	135	14 935

Outback Communities Authority
Notes to and forming part of the financial statements
for the year ended 30 June 2023

5.2. Property, plant and equipment leased by the Authority

Right-of-use assets leased by the Authority as lessee are measured at cost and there are no indications of impairment.

Short-term leases of 12 months or less and low value leases where the underlying asset value is less than \$15,000 are not recognised as right-of-use assets.

The Authority has a limited number of leases:

- 4 motor vehicle leases with the South Australian Government Financing Authority (SAFA). Motor vehicle leases are non-cancellable, with rental payments monthly in arrears. Motor vehicle lease terms can range from 3 years (60,000km) up to 5 years (100,000km). No variable lease payments are provided for in the lease agreements and no options exist to renew the leases at the end of their term.

The measurement of and the maturity analysis associated with lease liabilities are disclosed in note 7.2. Depreciation expenses related to the leases is disclosed in note 5.1. Cash outflows related to leases are disclosed in note 7.2.

6. Financial assets

6.1. Cash

	2023	2022
	\$'000	\$'000
Deposits with the Department of Treasury and Finance	4 611	3 581
Total cash and cash equivalents	4 611	3 581

Cash is measured at nominal amounts.

6.2. Receivables

	2023	2022
	\$'000	\$'000
Current		
Accrued revenues	740	638
Prepayments	-	104
Receivables	106	103
Less impairment loss on receivables	(5)	(7)
Total current receivables	841	838

Receivables arise in the normal course of selling goods and services to other government agencies and to the public. Receivables are normally settled within 30 days after the issue of an invoice, or the goods/services have been provided under a contractual arrangement. Receivables, prepayments and accrued revenues are non-interest bearing. Receivables are held with the objective of collecting contractual cash flows and they are measured at amortised cost.

Collectability of receivables is reviewed on an ongoing basis.

Impairment losses relate to contracts with customers external to the SA Government.

Outback Communities Authority
Notes to and forming part of the financial statements
for the year ended 30 June 2023

6.2. Receivables (continued)

Allowance for impairment loss on receivables

	2023	2022
	\$'000	\$'000
<i>Carrying amount at the beginning of the period</i>	7	4
Increase/(decrease) in allowance recognised in profit or loss	(2)	3
Carrying amount at the end of the period	5	7

7. Liabilities

7.1. Payables

	2023	2022
	\$'000	\$'000
Current		
Accrued expenses	306	245
Creditors	2	200
Employment on-costs	17	24
Total current payables	325	469
Non-current		
Employment on-costs	13	24
Total non-current payables	13	24
Total payables	338	493

Payables and accrued expenses are recognised for all amounts owing but unpaid and are normally settled within 30 days from the date the invoice is first received. All payables are non-interest bearing. The carrying amount of payables represents fair value due to their short term nature.

Employment on-costs

Employment on-costs include payroll tax and superannuation contributions and are settled when the respective employee benefits that they relate to are discharged. These on-costs primarily relate to the balance of leave owing to employees. Estimates as to the proportion of long service leave estimated to be taken as leave, rather than paid on termination, affects whether certain on-costs are recognised as a consequence of long service leave liabilities.

The Authority makes contributions to several State Government and externally managed superannuation schemes. These contributions are treated as an expense when they occur. There is no liability for payments to beneficiaries as they have been assumed by the respective superannuation schemes. The only payable outstanding at reporting date relates to any contributions due but not yet paid.

As a result of an actuarial assessment performed by DTF, the portion of long service leave taken as leave has changed from the 2022 rate of 42% to 43%, and the average factor for the calculation of employer superannuation contribution on-costs has increased to 11.1% (10.6%). These rates are used in the employment on-cost calculation. The net financial effect of the changes in the current financial year is an increase in the employment on-cost and employee benefits expense. This increase was immaterial and the estimated impact on 2024 is not expected to be material.

Outback Communities Authority
Notes to and forming part of the financial statements
for the year ended 30 June 2023

7.2. Lease liabilities

A maturity analysis of lease liabilities based on undiscounted gross cash flows is reported in the table below:

	2023	2022
	\$'000	\$'000
Lease liabilities		
within 1 year	28	10
1 to 5 years	108	2
Total lease liabilities	136	12

Lease liabilities have been measured via discounting lease payments using either the interest rate implicit in the lease (where it is readily determined) or Treasury's incremental borrowing rate. There were no defaults or breaches on any of the above liabilities throughout the year. The borrowing costs associated with these lease liabilities was nil (2022: nil).

Total cash outflows for lease for \$18 000 (2022: \$23 000). All material cash outflows are reflected in the lease liabilities disclosed above.

8. Outlook

8.1. Unrecognised contractual commitments

Commitments include capital and outsourcing arrangements arising from contractual or statutory sources and are disclosed at their nominal value (net of GST).

Capital commitments

Capital expenditure contracted for at the reporting date but not recognised as liabilities in the financial report, are payable as follows:

	\$'000	\$'000
Within one year	395	15
Total capital Commitments	395	15

Expenditure commitments

Commitments for the payment of maintenance and other service contracts at the reporting date but not recognised as payables in the financial statements are payable as follows:

	2023	2022
	\$'000	\$'000
Within one year	828	583
Later than one year but not longer than five years	226	202
Later than five years	65	199
Total expenditure commitments	1 119	984

Expenditure commitments relate to commitments arising from other service contracts, accommodation and grant funding.

8.2. Contingent assets and contingent liabilities

The Authority is not aware of any contingent assets or liabilities as at 30 June 2023.

8.3. Events after balance date

There are no known events after balance date that will have a material impact.

Outback Communities Authority
Notes to and forming part of the financial statements
for the year ended 30 June 2023

9. Measurement and Risk

9.1. Fair value

AASB 13 *Fair Value Measurement* defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants, in the principal or most advantageous market, at the measurement date.

Initial recognition

Non-current tangible assets are initially recorded at cost or at the value of any liabilities assumed, plus any incidental cost involved with the acquisition. Where assets are acquired at no value, or minimal value, they are recorded at fair value in the Statement of Financial Position. However, if the assets are acquired at no or nominal value as part of a restructure of administrative arrangements then the assets are recognised at book value i.e. the amount recorded by the transferor public authority immediately prior to the restructure.

Revaluation

Property, plant and equipment, other than right of use asset is subsequently measured at fair value after allowing for accumulated depreciation.

An independent valuation of assets including land, buildings and infrastructure and water and sewerage assets were valued by the Valuer-General as at 1 July 2017. Land is valued using market approach, and buildings and facilities is valued using replacement cost approach due to not being an active market. The valuation was based on a combination of internal records, specialised knowledge and acquisition/transfer costs. No asset classes were revalued in 2022-23.

Non-current tangible assets are valued at fair value and revaluation of non-current assets or a group of assets is only performed when the fair value at the time of acquisition is greater than \$1.5 million and estimated useful life is greater than three years.

Every six years, the Authority revalues its land, buildings and infrastructure and water and sewerage assets. If at any time management considers that the carrying amount of an asset materially differs from its fair value, then the asset will be revalued regardless of when the last valuation took place. Non-current tangible assets that are acquired between revaluations are held at cost until the next valuation, where they are revalued to fair value.

Any accumulated depreciation as at the revaluation date is eliminated against the gross carrying amounts of the assets and the net amounts are restated to the revalued amounts of the asset.

9.2. Financial instruments

Financial risk management

Risk management is managed by the Authority's corporate services section and Authority risk management policies are in accordance with the *SA Government Risk Management Guide* and the principles established in the *Australian Standard Risk Management Principles and Guidelines*.

The Authority's exposure to financial risk (liquidity, credit and market) is low due to the nature of the financial instruments held.

Liquidity risk

The Authority is funded mainly from a Federal Government Financial Assistance Grant and Revenues from SA Government. The Authority works with DTF to determine the cash flows associated with its Ministerial approved program of work and to ensure funding is provided through SA Government budgetary processes to meet the expected cash flows.

There have been no changes in risk exposure since the last reporting period.

All financial assets and liabilities are measured at amortised cost and are current for 2023.

INDEPENDENT AUDITOR'S REPORT



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Auditor-General's Department

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To the Presiding Member Outback Communities Authority

Opinion

I have audited the financial report of the Outback Communities Authority for the financial year ended 30 June 2023.

In my opinion, the accompanying financial report gives a true and fair view of the financial position of the Outback Communities Authority as at 30 June 2023, its financial performance and its cash flows for the year then ended in accordance with relevant Treasurer's Instructions issued under the provisions of the *Public Finance and Audit Act 1987* and Australian Accounting Standards – Simplified Reporting Requirements.

The consolidated financial report comprises:

- a Statement of Comprehensive Income for the year ended 30 June 2023
- a Statement of Financial Position as at 30 June 2023
- a Statement of Changes in Equity for the year ended 30 June 2023
- a Statement of Cash Flows for the year ended 30 June 2023
- notes, comprising material accounting policy information and other explanatory information
- a Certificate from the Presiding Member and the Director.

Basis for opinion

I conducted the audit in accordance with the *Public Finance and Audit Act 1987* and Australian Auditing Standards. My responsibilities under those standards are further described in the 'Auditor's responsibilities for the audit of the financial report' section of my report. I am independent of the Outback Communities Authority. The *Public Finance and Audit Act 1987* establishes the independence of the Auditor-General. In conducting the audit, the relevant ethical requirements of APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* have been met.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Responsibilities of the Director and Members of the Outback Communities Authority for the financial report

The Director is responsible for the preparation of the financial report that gives a true and fair view in accordance with relevant Treasurer's Instructions issued under the provisions of the *Public Finance and Audit Act 1987* and the Australian Accounting Standards – Simplified Reporting Requirements and for such internal control as management determines is necessary to enable the preparation of the 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, the Director is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the assessment indicates that it is not appropriate.

The Members of the Outback Communities Authority are responsible for overseeing the entity's financial reporting process.

Auditor's responsibilities for the audit of the financial report

As required by section 31(1)(b) of the *Public Finance and Audit Act 1987*, I have audited the financial report of the Outback Communities Authority for the financial year ended 30 June 2023.

My 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 my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

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

- identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control

- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Outback Communities Authority's internal control
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Director
- conclude on the appropriateness of the Director's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify the opinion. My conclusion is based on the audit evidence obtained up to the date of the auditor's report. However, future events or conditions may cause an entity to cease to continue as a going concern
- evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

My report refers only to the financial report described above and does not provide assurance over the integrity of electronic publication by the entity on any website nor does it provide an opinion on other information which may have been hyperlinked to/from the report.

I communicate with the Director and Presiding Member about, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during the audit.



Daniel O'Donohue
Assistant Auditor-General (Financial Audit)

29 September 2023