



CITY OF
ADELAIDE

2022–2023 Annual Report





Acknowledgement of Country

City of Adelaide tampendi, ngadlu Kurna yertangga banbabanbalyarnendi (inbarendi). Kurna meyunna yaitya mattanya Womma Tarndanyako. Parnako yailtya, parnuko tappa purruna, parnuko yerta ngadlu tampendi. Yellaka Kurna meyunna itto yailtya, tappa purruna, yerta kuma burro martendi, burro warriappendi, burro tangka martulyaiendi. Kumarta yaitya miyurna iyangka yalaka ngadlu tampinhi.

City of Adelaide acknowledges the traditional Country of the Kurna people of the Adelaide Plains and pays respect to Elders past and present. We recognise and respect their cultural heritage, beliefs and relationship with the land. We acknowledge that they are of continuing importance to the Kurna people living today. And we also extend that respect to other Aboriginal Language Groups and other First Nations.

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An online version can be viewed and downloaded at cityofadelaide.com.au

Copies are available for viewing at Council Libraries, Community Centres and Customer Service Centre.

Customer Service Centre, Monday to Friday, 8.30am–5.00pm

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Lord Mayor Message



As Greek philosopher Heraclitus said, “change is the only constant in life”, and as much as the 2022/23 financial year was one of continuation, it was also one of change and renewal.

I was elected Lord Mayor at the November local government elections, a position I last held 22 years ago. It’s been eye-opening and fascinating getting reacquainted with the job and the Council, while also seeing what’s changed—and what’s stayed the same—over those two decades.

Six new councillors were also elected to represent the City of Adelaide, making up an elected body that not only reflects the diversity of our community, but one that has a shared commitment to working collaboratively with a different roadmap.

As a capital city council, Adelaide must be the powerhouse and economic driver of the state. If we don’t get the city right, the whole state suffers. It’s important we recognise the decisions we make don’t just impact our own electors but reverberate across South Australia. Our new Council has embraced the opportunity to reset, move forward and ensure we have a capital city that works for all of us.

One of the highlights from the last 12 months was the progression of our efforts to have the Park Lands UNESCO World Heritage-listed. In February, the State Government backed a Tentative Listing Submission,

which in short, will outline every aspect of the world heritage bid. This was a major step in giving our Park Lands the international recognition it deserves.

The Council also celebrated Adelaide’s status as a world UNESCO City of Music with the naming of another of our laneways after iconic and much-loved Adelaide-born singer and songwriter Paul Kelly. Paul Kelly Lane, formerly known as Pilgrim Lane, featured a series of light-based artworks installed along light posts as a tribute to the musician.

Preliminary works also got underway on two major projects in our council area: Market Square in the city’s bustling southwest corner and Eighty Eight O’Connell in North Adelaide. The Market Square development is a city-defining achievement that will breathe new life and vibrancy into the precinct, while Eighty Eight O’Connell activates a long-dormant parcel of land. The present Council should recognise the achievement of our predecessors who initiated both developments.

Above all else, the Council’s tireless staff have worked around-the-clock over these 365 days to help us keep our commitment to focus on the basics. This includes making sure your bins get picked up, the parks and gardens get maintained, and our footpaths and roads get spruced up.

With 2022/23 behind us, I look forward to working with our community to ensuring our city operates with ambition and audacity into 2023/24 and beyond.

A handwritten signature in blue ink, reading "Jane Lomax-Smith".

Dr Jane Lomax-Smith AM
Lord Mayor



Council Members

As at 30 June 2023



From left to right:

Councillor Mary Couros (North Ward), Councillor Arman Abrahamzadeh OAM (Area), Councillor Keiran Snape (South Ward), Councillor Simon Hou (Central Ward), The Right Honourable Lord Mayor of Adelaide Dr Jane Lomax-Smith AM, Councillor David Elliott (Central Ward), Councillor Carmel Noon (Central Ward), Councillor Henry Davis (South Ward), Deputy Lord Mayor Phillip Martin (North Ward), Councillor Janet Giles (Area), Councillor Dr Mark Siebentritt (South Ward), Councillor Jing Li (Central Ward)

CEO Message



New Council terms have a similar feeling to new years for those of us in local government. They allow us to reflect on what we've achieved over the past four years, but they also give us a chance for a fresh start.

Voting in Council elections gives our residents and ratepayers an opportunity to shape the future of their city. Dr Jane Lomax-Smith was elected Lord Mayor at the November local government elections alongside six new and five returning elected members. Dr Lomax-Smith's knowledge and experience, including as a previous Lord Mayor, allowed her to hit the ground running and build on the significant work of previous Councils.

This 2022–2026 Council term represents a mix of new and existing faces, with a diversity of backgrounds and skills that are truly reflective of our city. As is required of all elected members, our new Council undertook mandatory training and development set out under the *Local Government Act 1999 (SA)*. The mandatory training included CEO briefings on key projects, a city tour, and a mock Council meeting.

Elected Members who served in the 2018–2022 Council term should be immensely proud of their achievements over the past four years. I'd like to acknowledge the service of former Lord Mayor Sandy Verschoor, who made some defining city-shaping decisions while facing the particularly unique challenges presented by the pandemic.

As our city recovered from the financial and social impacts of COVID-19, Council focused on revitalising and reinvigorating our city. We provided support for city businesses and ratepayers through the suspension of a range of fees and charges, as well as freezing the rate in the dollar for the tenth consecutive year for our ratepayers.

Work continued on our city-shaping projects, including the Market Square and Eighty Eight O'Connell developments. These projects will deliver economic benefits for the city and create new jobs across the city and North Adelaide.

Our city's mainstreets received revitalisations through grants to the North Adelaide and West End precinct groups, while planning continued for upgrades to Melbourne, Hindley and Hutt Streets.

We also continued to support our event and creative industries which bore the brunt of the pandemic's impact. Council not only waived Park Land event fees, it also provided financial support to assist new or existing events and festivals, including Fool's Paradise, Ebenezer Night Markets, and Gathered Design Markets to launch, expand and grow.

This work wouldn't be possible without the hard work and dedication of our more than 700 staff, who ensure those who live, work, and play in the city can do so safely.

A handwritten signature in blue ink that reads "Clare Mockler".

Clare Mockler
Chief Executive Officer

City and Community Profile

Despite our small footprint, the City of Adelaide is home to over 12,000 businesses and contributes close to 18% of the state's economic value. Financial and insurance services; professional, scientific and technical services; and public administration and safety form the city's three largest industries in terms of economic contribution.

Our community is vibrant and dynamic and consists of more than 26,000 residents and more than 300,000 daily city visitors. Our resident base is diverse with 45% of our residents born overseas and 36% speaking a language other than English. Adelaide is also home to the young and young-at-heart. Nearly half of our residents are aged 18 to 34 and one in five have chosen to spend their golden years living in the city.



760ha

Park Lands
including 29 parks and six squares

15.6km²

total land area

26,120

total residents

47% aged between 18 to 34

20% aged 60 and over

14,660

total private dwellings

12,265

local businesses

\$21.9 Billion

City of Adelaide Gross Regional Product
17.6% of Gross State Product

157,498

local jobs

45%

born overseas

36%

speak a language other than English

26%

study at Tafe or university

50%

renting

What We Delivered

The 2022/23 Annual Report has been developed in compliance with the *Local Government Act 1999 (SA)* and provides a comprehensive and transparent account of Council's performance over the last financial year (1 July 2022 to 30 June 2023). Council has developed a suite of Strategic Management Plans which guide Council's future planning, delivery (expenditure) and assets:

Community, Strategic Plan: Long Term with a four year delivery focus. Planning for the vision and aspirations of the Adelaide capital city

Financial, Long Term Financial Plan: 10 year Plan, revised annually to ensure a 10 year view is maintained. Planning for the long term financial sustainability of the City of Adelaide.

Infrastructure, Strategic Asset Management Plan: 10 year Asset Plan. Planning for the sustainable renewal and maintenance of City of Adelaide assets.

The City of Adelaide 2020–2024 Strategic Plan articulates a vision of 'Adelaide. The most liveable city in the world'. The delivery of this vision is guided through four community outcomes: Thriving Communities; Strong Economies; Dynamic City Culture; and Environmental Leadership. The four community outcomes are underpinned by corporate Enabling Priorities. Under each of the community outcomes and corporate Enabling Priorities are Key Actions, which contribute to the delivery of the outcomes, and measures of success, which tells us where we succeeded.

Achieving this vision is supported through the delivery of projects, programs, services and infrastructure. This annual report highlights City of Adelaide's performance against the 2020–2024 Strategic Plan, of which 2022/23 marks the third year of delivery, as well as progress against the Strategic Annual Priorities from the 2022/23 Business Plan and Budget.

Progress across these for 2022/23 is identified in the table below:

| | | Thriving Communities | Strong Economies | Dynamic City Culture | Environmental Leadership | Enabling Priorities |
|---------------------|-----------------------|----------------------|------------------|----------------------|--------------------------|---------------------|
| Annual Priorities | Completed/ on track | 2 | 3 | 2 | 1 | 3 |
| | Deferred | 0 | 0 | 0 | 1 | 0 |
| Key Actions | On track and ongoing | 11 | 9 | 11 | 8 | 9 |
| | Completed | 0 | 1 | 0 | 0 | 0 |
| Measures of Success | Favourable movement | 2 | 2 | 1 | 0 | 3 |
| | Unfavourable movement | 1 | 0 | 1 | 2 | 0 |
| | No update | 0 | 1 | 1 | 1 | 0 |

A copy of the full Year Three report which has detailed updates for Key Actions and measures of success from the 2020–2024 Strategic Plan is available online at cityofadelaide.com.au/strategicplan. Copies of the Business Plan and Budget 2022/23 are available online at cityofadelaide.com.au/budget

Legend:

Completed: Successfully achieved and there is no further activity required

Deferred: Work to commence delivery has been delayed

On track and ongoing: Work was already underway and has continued during 2022–2023.

Favourable movement: New data is available, and the direction of change is preferred against the baseline.

Unfavourable movement: New data is available, but the direction of change is not preferred against the baseline.

No update: There was no new data was available at the time of writing.

Highlights:

2022/23 marked the third year of delivery against the Council's 2020–2024 Strategic Plan. Over this three year period, Council invested over \$20 million in initiatives to Reignite Adelaide. As an organisation, we also identified more than \$20 million in permanent operating savings to ensure we are providing value for money for our ratepayers.

Our shared experience of COVID-19 reaffirmed Adelaide's enviable reputation as a liveable and safe city, it also reinforced the resilience of our community. Most city businesses continued to trade through ever-changing restrictions and conditions, tweaking their business models to allow for more take-away or outdoor dining to allow for reduced in-store customers. Our community continued to enjoy vibrant events, including a record-breaking festival season in 2022/23 and our Park Lands were activated through Council support with a reduction in licensing permits and fees.

While the public health emergency declaration for COVID-19 was revoked in May 2022, Council continued to provide ongoing support. This was reflected in the City of Adelaide's Business Plan and Budget 2022/23 with the continuation of the freeze on the rate in the dollar and for most fees and charges. Working within these financial limitations, the City of Adelaide nonetheless delivered a surplus of \$1.7 million and invested more than \$200 million to deliver core community services, \$10.6 million for strategic projects and \$54.3 million on Capital Works.

Supporting our city to recover and thrive while delivering our vision to be a liveable city remained a priority in 2022/23. Highlights of what we delivered during included:

- City-shaping developments that will boost residential growth, add vibrancy, and bolster the city and North Adelaide economies, this includes works and construction commenced on Market Square and Eighty Eight O'Connell.

- Provided additional funding and sponsorship to 18 events and festivals, including SALA, Feast Festival, Adelaide Film Festival, Illuminate and Cabaret Fringe Festival, to allow them to expand and grow
- Encouraged revitalisation and improvements of our main streets through grants to Adelaide West End Association and North Adelaide Precinct Association, while continuing to plan upgrades to Hutt Street, Melbourne Street and Hindley Street
- Investing in Green City Streets and Infrastructure with the development of an Urban Greening Strategy and further detailed design for Sturt Street greening to be finalised in 2023/24
- Cutting the ribbon on City Skate, Australia's largest, Olympic-standard skate park
- Maintaining free and co-contribution business advisory service through Business SA and funding support to Renew Adelaide to support new entrepreneurs
- Continued the Reignite Adelaide program including a variety of activations such as the East End Festival, and Winter Weekends, Event Infrastructure installations and a shopfront improvement grant scheme
- Completed Infrastructure upgrades to Paxton's Walk, creating a welcoming, vibrant, green and accessible place and key connection from the East End to Lot 14
- Facilitating the local government election in November, including promotion and coordination of the elections, disbursements to the South Australian Electoral Commission and development and delivery of a training program for Council Members.

Administration

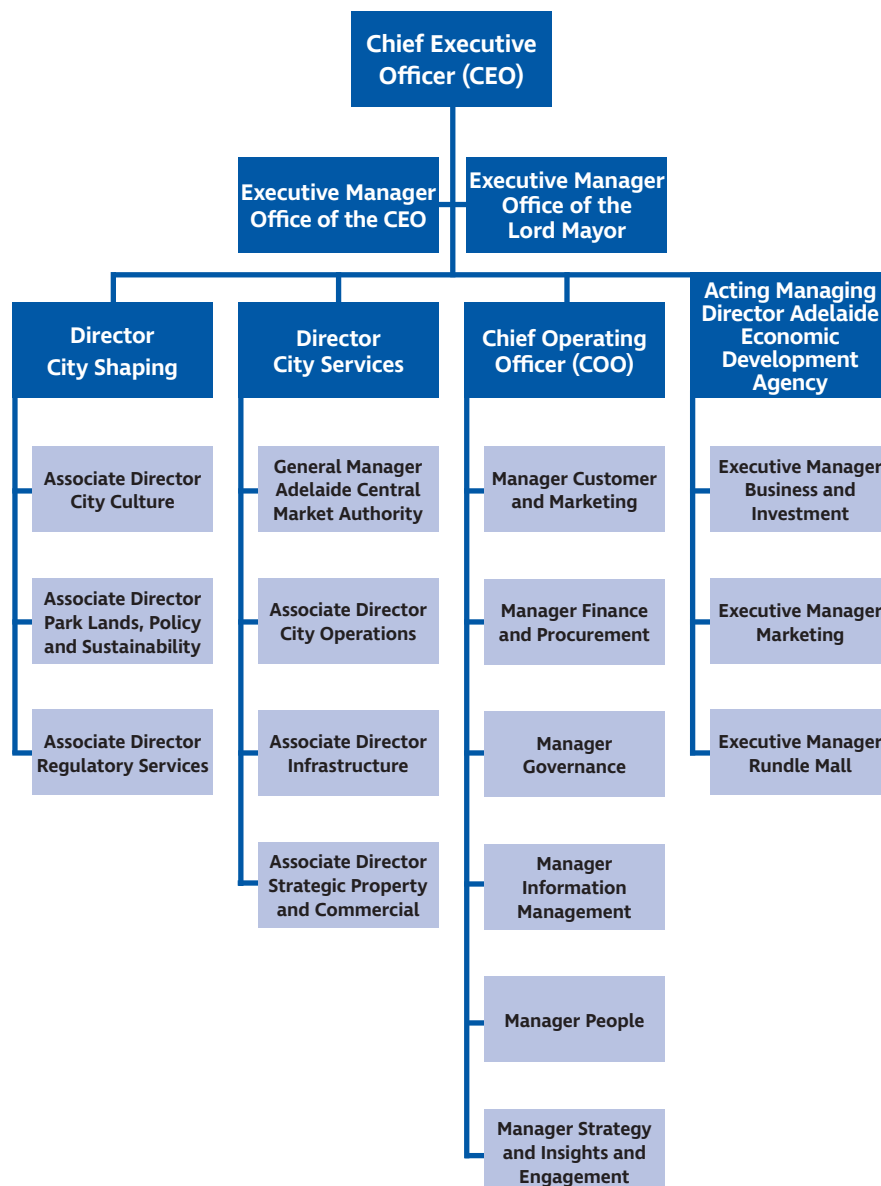
At the City of Adelaide, unique, knowledgeable and passionate people work together to deliver extraordinary experiences across the city and are integral to the successful delivery of services. They also work to create a welcoming, inclusive, and safe environment that celebrates difference. City of Adelaide values and embraces diverse perspectives and recognises the value diversity has in fuelling innovation and enabling brilliant experiences.

Leadership

As at 30 June 2023, the Executive consisted of five Senior Executive Officer positions; Chief Executive Officer, Director City Services, Director City Shaping, Chief Operating Officer and Managing Director Adelaide Economic Development Agency. Executive

are responsible for leading and developing City of Adelaide programs and supporting organisational and employee capabilities.

Remuneration packages for the members of Executive ranged from \$277,300 to \$413,873 per annum and were inclusive of 10.5% compulsory superannuation (where applicable). In addition, Executive remuneration packages include a corporate car park (where applicable), an allowance for membership fees for two relevant professional associations, together with professional development allowances of \$2,500 allocated per Director and \$5,000 allocated to the Chief Executive Officer. For further detail, refer to the Audited Financial Statements.



Senior Leadership Team by gender

Representing the Chief Executive Officer, Chief Operating Officer, Directors, Managing Director, General Managers, Associate Directors and Corporate Managers.

| Senior | Number | Percentage |
|------------------|-----------|-------------|
| Female employees | 8 | 44% |
| Male employees | 10 | 56% |
| TOTAL | 18 | 100% |

Employees

The table below provides the full time equivalent (FTE) and headcount figures for City of Adelaide employees, trainees/apprentices, and labour hire staff as at 30 June 2023.

| | FTE as at 30 June 2023 | Headcount as at 30 June 2023 | 2022/23 Cost (million) |
|---|---------------------------|---------------------------------|---------------------------|
| Employees (Permanent) | 575.63 | 608 | \$54.895 |
| Temporary employees (fixed term) | 79.70 | 86 | \$6.237 |
| Common Law Contract | 36.90 | 37 | \$7.855 |
| Casual employees | n/a | 241 | \$3.491 |
| *Trainees/Apprentices | n/a | 17 | \$0.811 |
| *Labour hire | n/a | 56 | \$3.356 |
| TOTAL | 692.23 | 1045 | \$76.645 |

*Resource provided by external provider

During 2022/2023 there was an average employee turnover of 18.9% (inclusive of casual staff). Of the 186 total leavers, 155 were voluntary and 31 were involuntary. Involuntary turnover includes end of contract, end of temporary contract, terminations, and redundancies.

The following tables provides the City of Adelaide's workforce diversity demographics as at 30 June 2023. This data captures permanent and fixed-term employees and includes casual employees.

| Gender | Number (includes casuals) | Percentage |
|------------------|---------------------------------|-------------|
| Female employees | 463 | 48% |
| Male employees | 509 | 52% |
| TOTAL | 972 | 100% |

| Years | Female | Male |
|---------------------|--------|------|
| Over 20 years | 41 | 75 |
| 10–20 years | 84 | 92 |
| 5–10 years | 71 | 76 |
| 2–5 years | 95 | 76 |
| 1–2 years | 78 | 81 |
| Less than 12 months | 94 | 109 |

| Age | Female | Male |
|----------|--------|------|
| 65+ | 13 | 26 |
| 55–64 | 56 | 104 |
| 45–54 | 109 | 110 |
| 35–44 | 110 | 110 |
| 25–34 | 103 | 100 |
| Under 25 | 72 | 59 |

Aboriginal and Torres Strait Islander employment

As at 30 June 2023, 0.9% of the workforce identified as Aboriginal and/or Torres Strait Islander. The organisation is committed to an Aboriginal and Torres Strait Islander employment target of 2%, as part of the City of Adelaide's Stretch Action Plan 2021–2024. The Aboriginal and Torres Strait Islander population in South Australia is 2.4% of the population, noting that for Adelaide it is 1.4%. In 2023/24 City of Adelaide will appoint a position focused upon improving the organisation's Aboriginal and Torres Strait employment outcomes.

City of Adelaide's Reconciliation Officer collaborates closely with the People team in improving awareness of employment opportunities with the City of Adelaide among the Aboriginal and Torres Strait Islander communities. Connection is maintained with State and Federal agencies to undertake more targeted recruitment of Aboriginal and Torres Strait Islander candidates.



Administration Travel

Under Regulation 35(2), Local Government (General) Regulations 2013 (SA) the City of Adelaide is required to provide a summary of the details, including the cost, of any interstate and international travel, excluding prescribed interstate travel, undertaken by employees of the council during the relevant financial year funded in whole or in part by the council. Cost of travel includes accommodation costs and other costs and expenses associated with the travel.

| Date | Purpose | Total (Excl GST) |
|---|---|--------------------|
| Representing the Corporation—travel required to represent the City of Adelaide at a meeting or networking event | | |
| 7/07/2022 | Attendance x1 at Council of Capital City Lord Mayor's AGM | \$1,375.21 |
| 8/09/2022 | Attendance x1 at Retail Property Marketplace | \$342.96 |
| 11/10/2022 | Attendance x1 at Australian Cyber Conference 2022 (Including National AISA Awards Event) | \$1,711.50 |
| 25/10/2022 | Attendance x1 at National Waste Expo | \$937.07 |
| 11/02/2023 | Attendance x1 at 2023 National Volunteering Conference | \$1,047.70 |
| 5/03/2023 | Attendance x1 at Melbourne Fashion Week | \$1,916.20 |
| 20/03/2023 | Attendance x3 at Retail Property Marketplace | \$2,743.52 |
| 29/03/2023 | Attendance x1 at Council of Capital City Lord Mayor's Forum | \$1,734.59 |
| 30/03/2023 | Attendance x1 at 2023 National Capital Grants and Sponsorship Forum | \$712.47 |
| 3/05/2023 | Attendance x 1 at SenFORCE Local Government user forum | \$265.17 |
| 9/05/2023 | Attendance x1 at Property Council Australia's Future Cities Summit | \$1,480.59 |
| Attending a Conference—travel required to attend a conference as part of an approved learning and development plan | | |
| 22/08/2022 | Attendance x2 at Infor Public Sector User – annual ANZ conference | \$4,321.51 |
| 2/11/2022 | Attendance x1 at National Public Sector Fleet Manager's Conference | \$881.52 |
| 14/03/2023 | Attendance x1 at Destination Australia Conference | \$1,742.57 |
| 22/03/2023 | Attendance x1 at Green Building Council of Australia Transform Conference | \$930.33 |
| 1/05/2023 | Attendance x1 at Council of Capital City Lord Mayor's Forum | \$1,199.71 |
| 15/05/2023 | Attendance x1 at Melbourne Centre for Cities City Diplomacy Masterclass | \$459.97 |
| Project and Research Related—travel required for City of Adelaide projects and/or research for upcoming work | | |
| 4/08/2022 | Attendance x1 at Equinix Data Centre | \$893.66 |
| 12/10/2022 | Attendance x1 at Economic Australia Conference | \$1,200.83 |
| 6/12/2022 | Attendance x1 at Cisco Live | \$1,212.41 |
| 2/05/2023 | Attendance x1 24-hour International Forum | \$1,695.11 |
| 25/05/2023 | Attendance x1 Sydney Datacentre | \$848.44 |
| Speaker at a Conference—travel required to present at a forum or event | | |
| 2/03/2023 | Attendance x1 Property Council of Australia | \$43.00 |
| TOTAL | | \$29,696.04 |

Administration Gifts and Hospitality Register

Under Regulation 35(2), Local Government (General) Regulations 2013(e) the City of Adelaide is required to provide a summary of the details, including the cost, of any gifts or hospitality equal to or above the value of \$50 provided to employees of the council during the relevant financial year funded in whole or in part by the council.

| Gifts and Hospitality | Value |
|--|--------------------|
| Employee attendance at the Elected Member End of Term dinner | \$646.74 |
| City of Adelaide Employee Annual Awards Ceremony that forms part of the Recognition Program | \$12,991.00 |
| Local Government Professionals Gala Dinner ticket for award finalists and LG Management Challenge team | \$3,680.00 |
| City of Adelaide End of Year Recognition Lunch that forms part of the Recognition Program | \$12,554.00 |
| Catering provided for quarterly presentations (depot) | \$3,995.46 |
| Significant service certificates that forms part of the Recognition Program | \$180.00 |
| TOTAL | \$34,047.20 |

Administration Credit Card Transactions

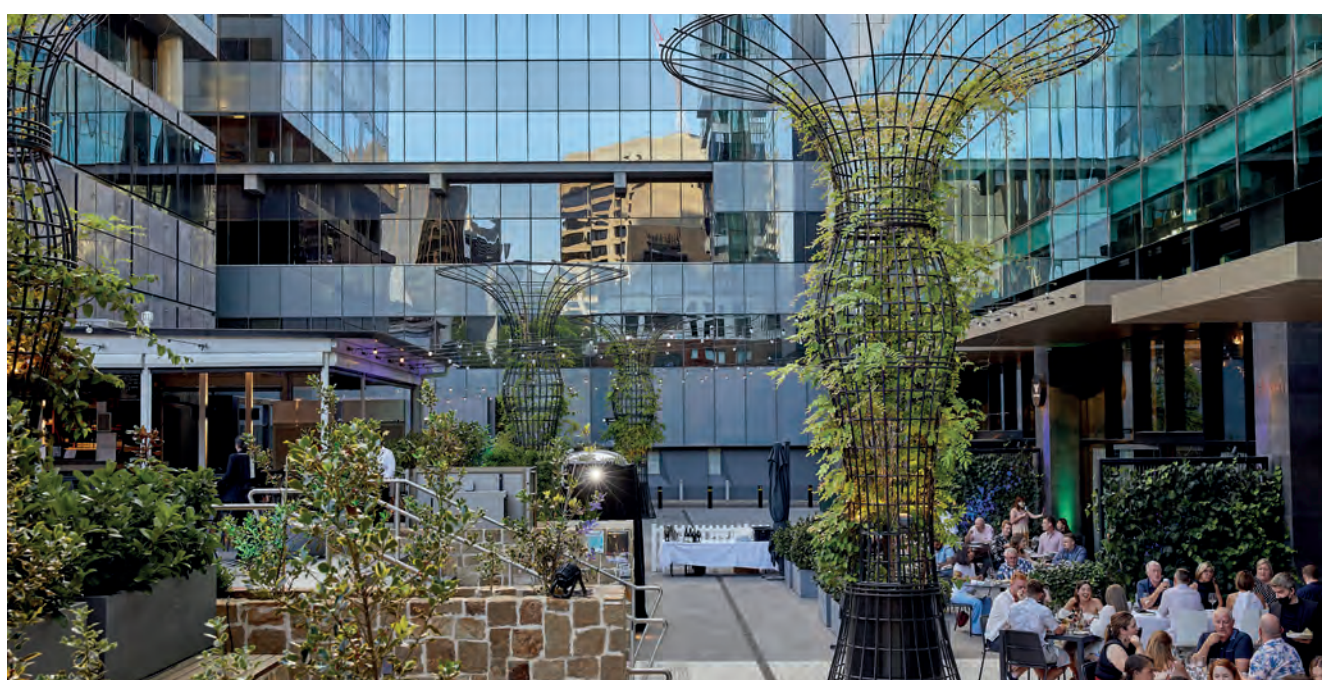
In accordance with the *Local Government Act* and Regulation 35(2), Local Government (General) Regulations 2013 (SA), Council advises the expenditure incurred from 1 July 2022 to 30 June 2023 on credit cards by its employee's amounts to \$848,398.43 inclusive of GST.

A detailed listing of the expenditures can be found on City of Adelaide's website via the following link cityofadelaide.com.au/freedom-of-information

Legal Expenditure

Under Section 131, *Local Government Act 1999 (SA)* (1a) the City of Adelaide is required to report annually the total expenditure of legal costs by the council. The expenditure between 1 July 2022 to 30 June 2023 was \$1.6 million. This is included as a line item in the City of Adelaide Financial Statements.

Expenditure of legal costs across the organisation during 2022/23 consisted of: legislative obligations and compliance, commercial leasing and property development activities, management of employee relations requirements, management of Council requests and investigations, response to community member queries, intellectual property matters, local government election matters, and project related risks and contractual management.



Governance

Membership and Meetings

The Council is established to provide leadership, strategy, governance and management of the City of Adelaide area while meeting legislative responsibilities. Council's role is to:

- Act as a representative, informed and responsible decision-maker in the interests of the City of Adelaide community
- Provide and coordinate various public services and facilities
- Develop its community and resources in a socially just and ecologically sustainable manner
- Encourage and develop initiatives within its community for improving the quality of life of the community
- Represent the interests of the community to the wider community
- Exercise, perform and discharge the powers, functions and duties of local government in relation to its area.

Council is accountable for city leadership, strategy development and delivery of efficient and effective

local government services. The Council comprises a Lord Mayor and 11 Councillors (two Area Councillors, three South Ward Councillors, four Central Ward Councillors, two North Ward Councillors) who have been elected by the community to represent the interests of Adelaide's residents and daily city users. Local Government elections in South Australia are conducted every four years in accordance with the legislative framework provided in the *Local Government (Elections) Act 1999 (SA)*. The most recent Local Government elections were held in November 2022.

Council representation quota

The total representation quota is the number of electors for each Council Member, including the Lord Mayor. At 30 June 2023, the total representation quota for the City of Adelaide was 1:2,535 and the total number of electors was 30,415 on the combined Council and State Roll.

Council's representation quota compares with other similar councils (using the Australian Classification of Local Governments and data sourced from the Electoral Commission SA) as set out in the table following:

| Council | Number of Electors | Representation Quota |
|-----------------------|--------------------|----------------------|
| Adelaide | 30,415 | 1:2,535 |
| Charles Sturt | 90,356 | 1:5,315 |
| Marion | 68,260 | 1:5,251 |
| Port Adelaide Enfield | 89,660 | 1:4,981 |
| Salisbury | 98,481 | 1:6,565 |
| Tea Tree Gully | 74,704 | 1:5,746 |

Prior to the 2022 Election

The Lord Mayor elected at large, and 11 Councillors elected as representatives of three wards and the area as a whole. The North and South Wards were represented by two Ward Councillors, the Central Ward represented by three Ward Councillors and the area as a whole is represented by four Area Councillors.

Post the 2022 Election

The Lord Mayor to be elected at large, and 11 Councillors elected as representative of three wards and the area as a whole. The North Ward will be represented by two Ward Councillors, the Central Ward will be represented by four Ward Councillors and the South Ward will be represented by three Ward Councillors and the area as a whole will be represented by two Area Councillors.

The change in structure was as a result of a Representation Review under Section 12(19) of the *Local Government Act 1999 (SA)*, undertaken in 2021–2022. The Electoral Commissioner determined updated representative structure was to be effective from the 2022 Periodic Election. Council's next representation review is due to occur in 2029/30.

Council Membership from 1 July 2022 to 17 November 2022

Presiding Member – Lord Mayor, Sandy Verschoor

Deputy Lord Mayor – Councillor Arman Abrahamzadeh OAM

Area Councillors – Anne Moran, Arman Abrahamzadeh OAM, Franz Knoll, Keiran Snape

North Ward Councillors – Phillip Martin, Mary Couros

Central Ward Councillors – Simon Hou, Jessy Khera, vacant position

South Ward Councillors – Dr Helen Donovan, Alexander Hyde

Council Membership from 17 November 2022 to 30 June 2023

Presiding Member – Lord Mayor, Dr Jane Lomax-Smith AM

Deputy Lord Mayor – Councillor Phillip Martin appointed from 29 November 2022

Area Councillors – Arman Abrahamzadeh OAM, Janet Giles

North Ward Councillors – Phillip Martin, Mary Couros

Central Ward Councillors – Carmel Noon, Simon Hou, David Elliott, Jing Li

South Ward Councillors – Keiran Snape, Henry Davis, Dr Mark Siebentritt

Meetings

The City of Adelaide Council's responsibilities derive from the *Local Government Act 1999 (SA)* and the *City of Adelaide Act 1998*.

All meetings of the Council, Committees, Council Assessment Panel (CAP) and Kadaltilla/Adelaide Park Lands Authority are open to the public unless there is a resolution to exclude the public based on the relevant legislative provisions.

As part of its Strategic Plan 2020–2024, the City of Adelaide has committed to transparent decision-making based on data and evidence, and robust financial management as key enabling priorities. All Council items are assessed with the objective of ensuring transparency to ratepayers, while adhering to strict legislative provisions, such as those outlined in Section 90(3) of the *Local Government Act 1999 (SA)* (the Act) and honouring all contractual requirements.

Documentation for each meeting (agenda with reports/attachments, minutes and meeting documents released from confidence) are available and accessible on the City of Adelaide's website (cityofadelaide.com.au).

Up to November 2022 Council met monthly and The Committee twice per month. Special meetings were convened when required. On 17 January 2023, Council resolved a new meeting and committee structure, with Council meetings being held twice a month (the second Tuesday and fourth Tuesday of the month) and Council committees (City Finance and Governance, Infrastructure and Public Works, City Community Services and Culture and City Planning Development and Business Affairs) meet monthly. Other Committee meetings, CAP and Kadaltilla/Adelaide Park Lands Authority meet monthly, the Audit and Risk Committee meets at least six times per year, the Reconciliation Committee meets quarterly, and the CEO Performance Review Committee meets at least twice a year and as required.

Public involvement at meetings

Public are welcome to attend meetings of Council and Committees. These are the only meetings live streamed to the City of Adelaide website. The meeting live stream is suspended for the duration of the item when the meeting is moved into confidence in accordance with the confidentiality provisions under the Act.

Members of the public can request to speak at a meeting of Council (deputation) or Kadaltilla/Adelaide Park Lands Authority (representation). A deputation or representation must be on matters that are the subject of deliberation at the meeting, or over which Council or Kadaltilla/Adelaide Park Lands Authority has a direct interest or responsibility. Registration and conditions are available on the City of Adelaide's website (cityofadelaide.com.au).

City of Adelaide is fully committed to the principle of open and accountable government, a commitment that recognises that on some occasions it may be necessary to restrict public access to discussions or documents. Due diligence and professional consideration are applied to ensure compliance.

In accordance with Section 90(1) of the Act, all meetings held by Council are conducted in a place open to the public and operate in accordance with the provisions of the Act, Code of Practice and Parts 1, 2 and 4 in the Local Government (Procedures at Meetings) Regulations 2013 (SA).

On every occasion that the provision to exclude the public within Section 90(2) and (3) of the Act was exercised, the minutes of the meeting included the proceedings making the order and the grounds on which the order was made in accordance with Section 90(7) of the Act.

The City of Adelaide considers that possible embarrassment, loss of confidence, discussion of a controversial matter or being susceptible to adverse criticism in the Council or a committee is irrelevant when considering whether to exclude the public from a meeting. On every occasion that a meeting used the provision contained in Section 91(7) of the Act to order that a document or part of it be kept confidential, each order contained an instruction on the requirements, namely the duration of the order, the review date and the delegation to review/revoke, as identified in Section 91(9) of the Act.

Structure

Pursuant to Section 41 of the *Local Government Act 1999 (SA)*, Council may establish committees to:

- Assist it in the performance of its functions
- Inquire into, and report on, matters within the ambit of its responsibilities
- Provide advice
- Exercise, perform or discharge delegated powers, functions or duties.

Pursuant to Sections 42 and 43 of the Act, Council may establish subsidiaries to:

- Provide a specified service or services
- Manage or administer property, facilities or activities on behalf of the Council (Section 42 only)
- Perform a function of the Council under the Act (or another Act).

In summary, the structure of Council is:

- Council
- Council Committees
- Other Council Committees
- Council Assessment Panel

Subsidiaries

- Council Committees
- The Committee (until 17 November 2022)
- City Community Services and Culture Committee (from 17 January 2023)
- City Finance and Governance Committee (from 17 January 2023)
- City Planning, Development and Business Affairs Committee (from 17 January 2023)
- Infrastructure and Public Works Committee (from 17 January 2023)

Committees are formed under Section 41 of the Act as an advisory committee to Council and an informal discussion forum.

Under the Committee Structure of the previous Council, The Committee last met on 16 August 2022. Under this structure The Committee met twice per month with the first meeting to review reports to be considered at the subsequent meeting of Council and the second meeting providing a forum for discussion on items presented by the Chief Executive Officer on the overall priorities, strategies and policies related to achieving Council's Strategic Plan.

On 17 January 2023 Council resolved a new Committee structure including new Committees, the City Community Services and Culture Committee, the City Finance and Governance Committee, the City Planning, Development and Business Affairs Committee and the Infrastructure and Public Works Committee. These committees report directly to Council and provides recommendations. Each Committee meets monthly, on the first or third Tuesday of the month (excluding January or December). The purposes of these Committees are:

- City Community Services and Culture Committee– To make recommendations to Council on strategies, services, policies, and programs that assist Council to create a thriving city that is welcoming and accessible to all and that supports and celebrates its natural and cultural heritage.

- City Finance and Governance Committee – To assist and guide Council in undertaking strategic planning, monitor the performance of Council's finances, programs, projects and services (including subsidiaries) and review and make recommendations on delegations, policies and Policy Framework.
- City Planning, Development and Business Affairs Committee – To provide advice to the Council in relation to strategic, planning and development policy issues (including city-wide economic development strategy and a local heritage strategy and policy), guide and oversee the implementation of major projects, review changes to the Development Plan and advise relating to strategies regarding its strategic property holdings.
- Infrastructure and Public Works Committee – To guide the development of an asset management policy framework for the City, make recommendations for consideration in forward financial estimates and to deal with matters in respect of Council's asset management programs.

All committees operate in accordance with the provisions of the Act, its Terms of Reference and Parts 1, 3 and 4 in the Local Government (Procedures at Meetings) Regulations 2013 (SA).

Other Council Committees

- Audit and Risk Committee
- CEO Performance Review Committee
- Reconciliation Committee

Audit and Risk Committee

The Audit and Risk Committee is established pursuant to Section 41 and in accordance with Section 126 of the Act addressing legislative functions to provide independent assessment of Council and Corporation activities.

The Audit and Risk Committee conducts its business in accordance with the provisions of the Act, its Terms of Reference and the provisions of Parts 1, 3 and 4 in the Local Government (Procedures at Meetings) Regulations 2013 (SA) and is comprised of the Lord Mayor, one City of Adelaide Councillor, four External Independent Members, two Proxy City of Adelaide Members (from December 2022).

Further information and details of committee membership including agendas and minutes of meetings is available online at cityofadelaide.com.au

CEO Performance Review Committee

The CEO Performance Review Committee (CEOPRC) is formed pursuant to Section 41 of the Act to develop, monitor and assess key performance indicators and establish a process by which CEO performance is measured. The CEOPRC operated in accordance with the provisions of the Act and Parts 1, 3 and 4 in the Local Government (Procedures at Meetings) Regulations 2013 (SA) and comprises of The Lord Mayor, the Deputy Lord Mayor, one Councillor and two independent Members.

Further information and details of committee membership including agendas and minutes of meetings is available online at cityofadelaide.com.au

Reconciliation Committee

The Reconciliation Committee is formed pursuant to Section 41 of the Act and works to advance reconciliation in the city and seek broad Aboriginal and Torres Strait Islander participation in City of Adelaide activities and events. The Reconciliation Committee operated in accordance with the provisions of the Act and Parts 1, 3 and 4 in the Local Government (Procedures at Meetings) Regulations 2013 (SA) and is comprised of the Lord Mayor (Ex Officio), three Council Members, three strategic agency representatives, three Aboriginal and/or Torres Strait Islander representatives, one Kaurna specific representative (with one proxy) and two proxies.

Further information and details of committee membership including changes and current membership are available online at cityofadelaide.com.au/community/reconciliation/reconciliation-committee

Council Assessment Panel (CAP)

The CAP is established in accordance with Section 83 of the *Planning, Development and Infrastructure Act 2016 (SA)* as the relevant authority to exercise or perform its powers and functions. The role of the CAP is to facilitate the expeditious assessment of development applications made to the Council. All meetings of CAP are open to the public unless the meeting decides to exclude the public having considered the relevant requirements.

The CAP operates in accordance with the provisions of the *Development Act 1993 (SA)*, *Planning, Development and Infrastructure Act 2016 (SA)*, *Planning, Development and Infrastructure (General) (Assessment Panels) Variation Regulations 2017 (SA)*, its Terms of Reference, Code of Conduct, Meeting Procedures, Instrument of Delegation and a Policy for Applying Delegations.

It is comprised of one City of Adelaide Council Member and four independent members having qualifications and experience in one or more of the following disciplines: urban planning, architecture and/or urban design, environmental and/or heritage management, property management and/or development, planning law or environmental law and/or corporate governance and strategic, transport, infrastructure and/or social planning.

Further information and details of committee membership including agendas and minutes of meetings is available online at cityofadelaide.com.au

Subsidiaries and associated entities

- Adelaide Central Market Authority (ACMA)
- Adelaide Economic Development Agency (AEDA)
- Kadaltilla/Adelaide Park Lands Authority
- Brownhill Keswick Creek Regional Subsidiary

Adelaide Central Market Authority

The Adelaide Central Market Authority (ACMA) is established pursuant to Section 42 of the *Local Government Act 1999 (SA)* and is a body corporate with the responsibility to manage the business and other affairs of the Authority ensuring that the Authority acts in accordance with the Act and its Charter.

The purpose of ACMA is to oversee the management and operation of the Adelaide Central Market (the Market) in accordance with the ACMA Charter. ACMA's Strategic Plan and Headlease is to be responsible for maintaining and enhancing the iconic standing of the Market for the benefit of all stakeholders, and to be responsible for the Market being locally and internationally recognised as a leading, vibrant, diverse and unique fresh produce market community that is commercially sustainable for traders and the City of Adelaide and contributes to the development of the wider market district.

Up to seven Board Members including the Chairperson, appointed by the Council, who collectively have a range of knowledge, skills and experience across the following areas: retail, food supply chain (with retail emphasis), retail property management, marketing, board governance, business acumen, people leadership, strategic management and knowledge of the Market. One Board Member must be a Council Member.

Further information and details of board membership including changes and current membership are available in the Subsidiary Annual Report.

Adelaide Economic Development Agency

Activities of the Adelaide Economic Development Agency (AEDA) are undertaken in accordance with Schedule 2 (parts 1 and 3) of the *Local Government Act 1999 (SA)* and its Charter.

Working closely with businesses, industry groups, state government agencies and other relevant organisations, AEDA delivers a range of programs designed to stimulate the city's economic growth with a focus on investment attraction, growing visitor economy, residential growth, marketing the city as a whole and promoting Rundle Mall as Adelaide's premier shopping destination. A maximum of nine members, one must be the Lord Mayor and one must be a representative of the Advisory Committee established under the Charter. Up to seven Board Members must be appointed by the Council in accordance with the Charter.

Further information and details of board membership including changes and current membership are available in the Subsidiary Annual Report.

Kadaltilla/Adelaide Park Lands Authority

Kadaltilla/Adelaide Park Lands Authority is a partnership between the State Government and the City of Adelaide to protect and foster the interests of the Adelaide Park Lands as set out in the Statutory Principles of the *Adelaide Park Lands Act 2005 (SA)*. Section 5 of the Act establishes the Kadaltilla/Adelaide Park Lands Authority as a subsidiary of the City of Adelaide under the provisions of the *Local Government Act 1999 (SA)*.

The Authority is the principal advisor to both the City of Adelaide and the State Government on the protection, management, enhancement and promotion of the Adelaide Park Lands and is responsible for preparing and maintaining the Adelaide Park Lands Management Strategy (APLMS); delivering the APLMS by providing policy advice on the full range of issues involving the Park Lands; guiding City of Adelaide and State Government agencies in management of the Park Lands and ensuring that appropriate specialist expertise is brought to bear in advising on Park Lands. Kadaltilla/Adelaide Park Lands Authority operates in accordance with legislative provisions, its Charter and Code of Practice.

Pursuant to legislation, membership of Kadaltilla/Adelaide Park Lands Authority comprises the Lord Mayor or, if the Lord Mayor chooses not to be a member of Kadaltilla/Adelaide Park Lands Authority, a person appointed by Council; and four other members appointed by Council; and five members appointed by the relevant State Government Minister responsible, one of whom will be the Deputy Presiding Member.

Further information and details of board membership including changes and current membership are available in the Subsidiary Annual Report.

Brown Hill and Keswick Creek Stormwater Board

The Brown Hill and Keswick Creek's Stormwater Board (the Board) was established in February 2018 as a regional subsidiary pursuant to Section 43 of and schedule 2 to the *Local Government Act 1999 (SA)*. Participation is a joint effort between the Cities of Adelaide, Burnside, Mitcham, Unley and West Torrens.

The Board is responsible for the administration of the affairs of the Regional Subsidiary. It is responsible for ensuring 'the Regional Subsidiary observes the objectives set out in the Charter, that information provided to the Constituent Councils is accurate and that Constituent Councils are kept informed of the solvency of the Regional Subsidiary as well as any material developments which may affect the operating capacity and financial affairs of the Regional Subsidiary'.

Five independent members appointed following recommendations made by a Nominations Committee of representatives from each of the

constituent councils. Each Board member contributes a unique set of skills and experience. Board members are appointed for a term of three years and are eligible for reappointment at the conclusion of their term.

Further information and details of board membership including changes and current membership are available in the Subsidiary Annual Report.

Member Behaviour

Under Regulation 35(a1), 35(2a) and 35(2b) Local Government (General) Regulations 2013 (SA) the City of Adelaide is required to provide a summary of the number of contraventions against the section of the *Local Government Act 1999 (SA)* relating to Member behaviour (Chapter 5 Part 4 Division 2) and Health and Safety Duties (Chapter 5 Part 4 Division 3), and the total costs incurred by the council in relation to dealing with complaints alleging contraventions.

The total number of contraventions of Chapter 5 (Members of council) Part 4 (Member integrity and behaviour) Division 2 (Member behaviour) during the relevant financial year – Nil

Total costs incurred by the council in relation to dealing with complaints alleging contravention of Chapter 5 Part 4 Division 2 – \$1,188.00

Referrals of complaints to the Behavioural Standards Panel during the relevant financial year – Nil

The total number of contraventions of section 75G (Health and safety duties) during the relevant financial year as it relates to Member behaviour – Nil

The total costs incurred by the council in relation to dealing with complaints alleging contravention or failure to comply with section 75G as it relates to Member behaviour – Nil

Referrals of such complaints to the Behavioural Standards Panel during the relevant financial year – Nil

Policies and Procedures

The City of Adelaide is required to provide information in relation to procurement, risk and controls, access to information and records on select policies, codes and procedures. This section outlines those requirements for:

- Procurement
- National Competition Policy
- Risk Management
- Codes of Conduct or Practice
- Local Nuisance and Litter Control Act and Regulations
- Freedom of information applications
- Section 270 internal reviews of Council decisions

Procurement

The City of Adelaide's Procurement Policy ensures that all procurement activities deliver the following key objectives:

- Providing for equitable and ethical behaviour in all procurement activities and fair treatment of suppliers
- Obtaining value for money
- Negotiated outcomes
- Ensuring probity, accountability and transparency
- Effective management of the end-to-end procurement lifecycle
- Identification and management of risks
- Consideration of community impact, including social, environmental, aboriginal and cultural considerations and the use of local goods and services; and
- Delegated signing authority, contracts that are \$2 million or greater are presented to Council and delegated to the Chief Executive Officer for contract execution.

The City of Adelaide reserves the right to undertake open or select tenders when it considers appropriate. In circumstances where we enter purchasing contracts other than those resulting from a tender process, we will record the reasons for entering those contracts and retain the records as appropriate.

When the City of Adelaide is purchasing goods, works or services where the estimated level of expenditure is between \$50,000 and \$150,000, formal quotations

will usually be obtained and where the estimated level of expenditure exceeds \$150,000 City of Adelaide will usually call for formal tenders.

The City of Adelaide is committed to achieving value for money in the procurement of goods and services that provide benefit to the community, and to supporting the economic, environmental, cultural, and social life of the city. The policy includes a focus on social benefit and procurement outcomes, with the inclusion of Aboriginal, cultural, environmental, and local economic outcomes to deliver on Council's Strategic Plan 2020–2024.

The policy allows for each procurement to be strategically planned to encompass weighted evaluation criteria, which ensures policy objectives are being achieved through successful procurement outcomes.

The Procurement Policy is designed to drive processes that are consistent, transparent and cultivate a competitive environment. The policy also seeks to advance good ethical practice and ensure an open, fair and competitive process that provides equal opportunities to participants. The principles of the policy are consistent with national codes and standards.

The policy supports the Principles of the State Government's Industry Participation Policy and an employment contribution test or Industry Participation Policy Plan may be applied to tenders, testing the number of labour hours of South Australian residents associated with the primary contract. The Plan provides a clear statement of a tenderers commitment to seeking opportunities to optimise the benefits of the contract to the State economy and to use local industry. Both are evaluated at the time of tender and the procurement policy allows for the assigned weighting to be varied for each procurement.

Contract Management

A central team provides support and advice across the City of Adelaide to promote a high standard of contract management. This is to optimise contractor performance throughout the life of the contract and drive value for money. Certain key contracts are managed centrally, and a software system allows

administration of contract data and provides additional tools to improve process rigour. The City of Adelaide is committed to high standards of corporate governance and accountability.

National Competition Policy

Principles of competitive neutrality are designed to neutralise any net competitive advantage that a government or local government agency engaged in significant business activities would otherwise have, by virtue of its control by the government or local government, over private business operating in the same market. The City of Adelaide has a complaints mechanism in place and in 2022–2023, no complaints were received with regard to competitive neutrality.

Significant Business Activities

There have been no other changes in the significant business activities controlled by City of Adelaide and competitive neutrality principles relevant to each significant business activity continue to apply. All City of Adelaide business activities include checks for competitive neutrality. In setting fees and charges, relevant government legislation and policies, market rates, community service obligations and impact on residents, ratepayers and visitors to the city, efficient allocation of resources and funds to reflect best value practices, impact on competitors—actual and potential—and local, state and national economies, and organisational policies are considered. Category One applies to business activities with annual revenue in excess of \$2 million or employing assets with a value in excess of \$20 million.

| Business Activity | Type | Category* | Comments |
|-----------------------------------|------------|-----------|---|
| UPark | Council | COM | Provision of off-street parking services across the city. |
| Adelaide Aquatic Centre | Council | COM | Recreation, leisure and aquatic sports facility. |
| North Adelaide Golf Course | Council | COM | Three golf courses (two 18-hole and one par 3) and clubhouse. |
| Adelaide Town Hall | Council | COM | Venue hire for a range of events and catered functions. |
| Adelaide Central Market | Subsidiary | COM | A world-renowned food market with over 70 stalls and ancillary car parking. |

*CRP = Cost Reflective Pricing, COR = Corporatisation, COM = Commercialisation

Risk Management

The Audit and Risk Committee was established pursuant to Section 126 of the *Local Government Act 1999 (SA)*, to assist the Council discharge its responsibilities. Reporting to City of Adelaide, the Audit and Risk Committee provides advice and recommendations on matters relevant to its Terms of Reference in order to facilitate decision making by Council in regard to financial reporting, internal controls, risk management, management plans and business plans, service planning and performance, internal audit and external audit.

City of Adelaide maintains an Internal Audit function which reports to Management and the Audit and Risk Committee. The role of the Internal Auditor is to identify more efficient and effective processes and to assist Council and the Chief Executive Officer meet their assurance obligations. The Internal Audit

function is contracted to KPMG for a period of two years, with options for two one-year extensions, expiring no later than the end of 2024. The Internal Audit plan is reviewed and endorsed by the Audit and Risk Committee which also reviews internal audit report findings on a quarterly basis.

Pursuant to Section 128 of the *Local Government Act 1999 (SA)*, the External Auditors appointed by Council are BDO Audit Partnership (SA). To maintain the highest standards of corporate governance in relation to auditor independence, the External Auditors are excluded from providing non-audit services to Council. Non-audit services are defined as any service provided by the External Auditors under engagement with the Council outside the scope of the external audit. The Audit and Risk Committee reviews the scope and progress of the annual audit in accordance with its Terms of Reference.

Enterprise Risk Management

City of Adelaide manages strategic, emerging, project, operational, and financial risks through its Enterprise Risk Management Framework which has been developed in accordance with International Standard ISO 31000:2018.

The framework ensures risks are identified, assessed and properly managed and reported on. Such a process supports Council to achieve its strategic goals and that the Lord Mayor and Councillors fulfil their legislative roles.

The success of the Enterprise Risk Management model is a result of a strong Executive involvement through monthly reporting of risk and internal audit matters to the Executive Strategic Risk and Internal Audit Group, and quarterly reporting to the Audit and Risk Committee.

Internal Control Framework

Pursuant to Section 125 of the *Local Government Act 1999 (SA)*, the City of Adelaide must ensure that appropriate policies and procedures of internal controls are implemented and reviewed to assist Council to carry out its activities in an efficient manner to achieve its strategic objectives. The City of Adelaide's Internal Controls are essentially processes for assuring its achievement of objectives in operational effectiveness and efficiency, reliable financial reporting, and compliance with laws, regulations and policies. Internal Controls include a range of activities such as approvals, delegations, security of assets and segregation of duties.

Codes of Conduct or Practice

Available online at cityofadelaide.com.au, codes of Conduct or Practice required to be kept under the *Local Government Act 1999 (SA)*, *Local Government (Elections) Act 1999 (SA)*, and the *City of Adelaide Act 1998 (SA)* are:

- Code of Conduct for Council Members (incorporated into the City of Adelaide Standing Orders)
- Code of Practice for Access to Meetings and Documents (incorporated into the City of Adelaide Standing Orders)
- Code of Practice for the Conduct of Council/Committee meetings when the Local Government

(Procedures at Meetings) Regulations 2013 (SA) are varied (incorporated into the City of Adelaide Standing Orders)

- Code of Conduct for Employees

Local Nuisance and Litter Control Act and Regulations

During 2022/23 Council investigated 311 reports of local nuisance and 492 reports of littering under the *Local Nuisance and Litter Control Act 2016 (SA)* (the Act). Three expiation notices were issued for noise pursuant to Section 18(2) – (person who carries on an activity resulting in a local nuisance) and one expiation notice was issued for Litter pursuant to Section 22(1) – (that a person must not dispose of litter onto any land or into any waters). 14 Local Nuisance Exemptions were issued under Section 19 of the Act. One Nuisance Abatement Notice was issued. No Litter Abatement Notices were issued and no civil penalties were negotiated under Section 34 of the Act.

Freedom of Information Applications

| Type of requests made under the <i>Freedom of Information Act 1991 (SA)</i> | Number |
|---|--------|
| New applications | 42 |
| Applications brought forward from previous year | 9 |
| Access granted in full | 11 |
| Access granted in part | 28 |
| Access refused (includes records which do not exist) | 5 |
| Transferred | 1 |
| Closed/withdrawn | 6 |
| Undetermined as at 30 June 2023 | 2 |
| Internal review – decision confirmed | 5 |
| Internal review – decision varied | 2 |

The Freedom of Information Statement is available online at cityofadelaide.com.au. Enquiries or requests for information under the *Freedom of Information Act 1991 (SA)* should be forwarded to the Freedom of Information Officer, City of Adelaide, GPO Box 2252, Adelaide SA 5001 or FOI@cityofadelaide.com.au

Section 270 Internal Reviews of Council Actions

During 2022/23, the City of Adelaide dealt with four applications under Section 270 of the *Local Government Act 1999 (SA)*, for the review of decisions made by the Council, its employees, and persons acting on Council's behalf. The details of these reviews are as follows:

| Matter | Outcome |
|---|--|
| 14 September 2022: Review of decision to grant consent to a planning application. | Decision that the Planning Consent Decision was lawful. While the application was made under Section 270, the decision was made pursuant the <i>Planning, Development and Infrastructure Act 2016</i> and was not accepted as an application for internal review. An internal review was still undertaken which followed a similar process to a Section 270 review and applied the same principles. |
| 15 December 2022: Review of decision to deny an application for a residential parking permit. | Decision to deny the application was supported. |
| 30 May 2023: Concern that the promises made in the Adelaide City Council current and previous business plans are not being reasonably fulfilled. | The request was refused for not meeting the criteria as outlined in Council's Corporate Complaint Handling Operating Guideline. |
| 6 June 2023: Review of decision to grant exemption to building noise regulations. Eight identical applications received. | Decision to grant the exemption to building noise regulations was supported. |



Attachment A.

Registers

Council is legislatively required to maintain a list of registers, as articulated in table below:

| Register | Access |
|--|--|
| Members Register of Allowances and Benefits | Available online – cityofadelaide.com.au |
| Members Register of Training and Development | Available upon request |
| Members Register of Gifts and Benefits | Available online – cityofadelaide.com.au |
| Members Register of Interests | Available online – cityofadelaide.com.au |
| Officers Register of Remuneration, Salaries and Benefits | Available online – cityofadelaide.com.au |
| Officers Register of Gifts and Benefits | Available online – cityofadelaide.com.au |
| Register of Community Land | Available online – cityofadelaide.com.au |
| Register of Public Roads | Available online – cityofadelaide.com.au |
| By-Laws and Certified Copies | Available online – cityofadelaide.com.au |
| Register of Delegations | Available online – cityofadelaide.com.au |
| Campaign Donations and Expenses Returns | Available online – ecsa.sa.gov.au |
| Officers Register of Interests | Available upon request |
| Register of building upgrade agreements | Available upon request |

Council also provides in this section the legislatively required information on:

- Members Register of Gifts and Hospitality
- Remuneration amounts per Council Committee or Subsidiary
- Lord Mayor and Council Members Credit Card Transactions
- Overseas and Interstate Travel Activities for Council Members
- Community Land and Council Facilities
- Confidentiality Provisions

Members Register of Allowances

Council Member allowances were set by the Remuneration Tribunal in its Determination 7 of 2018 and adjusted in accordance with provisions set out in the *City of Adelaide Act 1998 (SA)*. These allowances are set as an annual allowance and are paid to Council Members on a monthly basis and are inclusive of Council, Committee or Subsidiary board position. There is a base allowance for the Lord Mayor and Councillors, and a higher allowance for Councillors appointed to the role of Deputy Lord Mayor.

| Council Members from 1 July 2022 to 17 November 2022 | Total Allowance |
|---|---------------------|
| Lord Mayor Sandy Verschoor | \$72,356.88 |
| Councillor Arman Abrahamzadeh OAM (Deputy Lord Mayor to 17 November 2022) | \$15,900.37 |
| Councillor Mary Couros | \$10,599.23 |
| Councillor Dr Helen Donovan | \$10,599.23 |
| Councillor Simon Hou | \$10,599.23 |
| Councillor Alexander Hyde | \$10,599.23 |
| Councillor Jessie Khera | \$10,599.23 |
| Councillor Franz Knoll | \$10,599.23 |
| Councillor Phillip Martin | \$10,599.23 |
| Councillor Anne Moran | \$10,599.23 |
| Councillor Keiran Snape | \$10,599.23 |
| TOTAL | \$183,650.36 |

| Council Members from 17 November 2022 to 30 June 2023 | Total Allowance |
|---|---------------------|
| Lord Mayor Dr Jane Lomax-Smith AM | \$120,774.78 |
| Councillor Arman Abrahamzadeh OAM | \$17,773.10 |
| Councillor Janet Giles | \$21,051.08 |
| Councillor Phillip Martin (Deputy Lord Mayor from 29 November 2022) | \$26,221.30 |
| Councillor Mary Couros | \$21,051.08 |
| Councillor Carmel Noon | \$21,051.08 |
| Councillor Simon Hou | \$17,773.10 |
| Councillor David Elliott | \$17,773.10 |
| Councillor Jing Li | \$17,773.10 |
| Councillor Keiran Snape | \$17,773.10 |
| Councillor Henry Davis | \$17,773.10 |
| Councillor Dr Mark Siebentritt | \$21,051.08 |
| TOTAL | \$337,839.01 |

Members Register of Training and Development

Section 80A of the *Local Government Act 1999* (SA) and Regulation 8AA of the Local Government (General) Regulations 2013 (the General Regulations) (SA), sets out the legal requirements for training and development for Council Members. As part of the onboarding process following the 2022 Local Government Elections all Council Members attended the following training: LGA Training Standards Induction Program; Council Leadership Workshop; and Confidential and Conflict of Interest Training. In addition to the mandatory training required under legislation, Council Members undertake training based on Council business and their own professional development requirements.

| Council Member | Training |
|-------------------------------------|----------------------------|
| Lord Mayor Jane Lomax Smith AM | Mayoral Leadership |
| Deputy Lord Mayor Phillip Martin | Deputy Lord Mayor Forum |

Please note that there was no training prior to the 2022 Local Government Election, being 1 July 2022 to 17 November 2022.

Members Register of Gifts and Hospitality

In accordance with Regulation 35(2), Local Government (General) Regulations 2013(e) the City of Adelaide is required to provide a summary of the details, including the cost, of any gifts and hospitality equal to or above the value of \$50 provided to Council Members during the relevant financial year funded in whole or in part by the council.

| Gifts and Hospitality | Value |
|---|--------------------|
| Meals and catering for members for Council and Committee meetings | \$13,287.24 |
| Elected Member End of Term dinner | \$970.11 |
| TOTAL | \$14,257.35 |



Remuneration Amounts Per Council Committee or Subsidiary

Structure from 1 July 2022 to 17 November 2022

| Committee/Subsidiary | Role | Allowance |
|--|---------------------|---|
| The Committee | Chair | \$0 (included as part of Deputy Lord Mayor allowance) |
| Audit and Risk Committee | Chair | \$600 per meeting; \$100 when required to attending a briefing/workshop |
| | Independent Members | \$500 per meeting |
| | Council Members | \$0 |
| Reconciliation Committee | Dual Chair | \$650 per meeting |
| | Committee Member | \$550 per meeting |
| | Council Member | \$0 |
| Kadaltilla/Adelaide Park Lands Authority | All Members | \$82.78 per hour + \$249.08 meeting preparation fee |
| Adelaide Central Market Authority | Chair | \$2,145.83 per session |
| | Board Member | \$1,287.50 per session |
| Adelaide Economic Development Agency | Chair | \$25,000 |
| | Deputy Chair | \$1,150 |
| | Board Member | \$950 |
| Council Assessment Panel* | Chair | \$650 per meeting |
| | Ordinary Member | \$550 per meeting |

* The Council Assessment Panel continued to meet through November and December 2022.



Structure from 17 January 2023 to 30 June 2023

| Committee/Subsidiary | Role | Allowance |
|---|---------------------|---|
| Infrastructure and Public Works Committee | Chair | \$597.75, in addition to the council allowance |
| City Finance and Governance Committee | Chair | \$597.75, in addition to the council allowance |
| City Community Services and Culture Committee | Chair | \$597.75, in addition to the council allowance |
| City Planning, Development and Business Affairs Committee | Chair | \$597.75, in addition to the council allowance |
| Audit and Risk Committee | Chair | \$600 per meeting; \$100 when required to attending a briefing/workshop |
| | Independent Members | \$500 per meeting |
| | Council Members | \$0 |
| Reconciliation Committee | Dual Chair | \$650 per meeting |
| | Committee Member | \$550 per meeting |
| | Council Member | \$0 |
| Kadaltilla/Adelaide Park Lands Authority | All | \$82.78 per hour + \$249.08 meeting preparation fee |
| Adelaide Central Market Authority | Chair | \$2,145.83 per session |
| | Board Member | \$1,287.50 per session |
| Adelaide Economic Development Agency | Chair | \$25,000 + GST per year |
| | Deputy Chair | \$1,150 + GST per meeting |
| | Board Member | \$950 + GST per meeting |
| Council Assessment Panel | Chair | \$650 per meeting |
| | Ordinary Member | \$550 per meeting |



Lord Mayor and Council Members Credit Card Transactions

In accordance with the Local Government Act and Regulation 35(2), Local Government (General) Regulations 2013 (SA), Council advises the expenditure incurred from 1 July 2022 to 30 June 2023 on credit cards by its Council Members was \$0. The Lord Mayor and Members do not have delegation to receive credit cards.

Overseas and Interstate Travel Activities for Council Members

Under Regulation 35(2), Local Government (General) Regulations 2013 the City of Adelaide is required to provide details, including the cost, of any interstate and international travel, excluding prescribed interstate travel, undertaken by members of the council during the relevant financial year funded in whole or in part by the council. Cost of travel includes accommodation costs and other costs and expenses associated with the travel.

| Date | Council Member | Description | Value |
|--------------|--------------------------------------|--|-------------------|
| July 2022 | Lord Mayor Sandy Verschoor | Council of Capital City Lord Mayors (AGM) | \$1,418.83 |
| March 2023 | Lord Mayor Dr Jane Lomax-Smith AM | Council of Capital City Lord Mayors | \$1,524.79 |
| June 2023 | Councillor Janet Giles | Australian Local Government Association National General Assembly and the Australian Council of Local Government | \$1,501.32 |
| TOTAL | | | \$4,444.94 |

Community Land and Council Facilities

Under the *Local Government Act 1999 (SA)*, Council is required to appropriately manage its property and infrastructure assets. The City of Adelaide primarily does so through Community Land Management Plans (CLMP) and Asset Management Plans and coordinates these efforts through infrastructure, facilities management, property management and policy coordination.

In 2022/23, the City of Adelaide continued to undertake a review and seek community input into key strategic and legislatively required documents for community land and assets, including:

- Asset Management Plans (AMP) – levels of service for Buildings
- Adelaide Park Lands Management Strategy
- National Heritage Management Plan for the Adelaide Park Lands and City Layout

Planning, expenditure and works to be undertaken in the public realm were considered through the development of the Annual Business Plan and Budget process. A range of activities in the public realm were also engaged on throughout the year:

- Streetscapes and footpath works in Hindley Street, Hutt Street, Francis Street, Melbourne Street, Paxtons Walk, Wakefield Street, Kingston Terrace and Waymouth Street
- Traffic Management and public safety in Hamilton Place and Newlands Lane
- Creating greener spaces and streets
- Design works in Pitt Street
- Event infrastructure upgrades in Murlawirrapurka/ Rymill Park
- Leasing and Licensing in the Park Lands and on Council Facilities

All local government land (except roads) that is owned by a council or under a council's care, control and management, is classified as community land, unless the council resolves to exclude the land from classification as community land. The City of Adelaide keeps a record of all CLMPs and a Community Land Register for the Adelaide Park Lands online at cityofadelaide.com.au

Confidentiality Provisions

- Exclusion of the Public from a meeting – ‘Order to exclude’
- Items held in confidence ‘Confidentiality order’

Section 90(2) of the *Local Government Act 1999 (SA)* (the Act) enables a meeting of Council or a committee to determine an order that the public be excluded from attendance at so much of a meeting

as is necessary to receive and discuss, or consider in confidence, any information or matter as prescribed in Section 90(3) of the Act. Section 91(7) of the Act enables a meeting of Council, or a committee, having considered a matter on a confidential basis to determine an order that the document or part be kept confidential.

The table below identifies the total number of these provisions being used in 2022/23:

| Meeting | July 2022–October 2022 | | November 2022–June 2023 | |
|--|--------------------------------------|---|--------------------------------------|---|
| | Section 90(2) Order to Exclude | Section 91(7) Confidentiality Order | Section 90(2) Order to Exclude | Section 91(7) Confidentiality Order |
| Council | 13 | 13 | 15 | 15 |
| The Committee | 5 | 5 | - | - |
| City Finance & Governance Committee | - | - | 3 | 3 |
| City Community Services & Culture Committee | - | - | - | - |
| City Planning, Development & Business Affairs Committee | - | - | 6 | 6 |
| Infrastructure & Public Works Committee | - | - | - | - |
| Audit & Risk Committee | 2 | 2 | 2 | 2 |
| CEO Performance Review Committee | 2 | 2 | 1 | 1 |
| Reconciliation Committee | - | - | - | - |
| Kadaltilla/Adelaide Park Lands Authority | 1 | 1 | - | - |
| TOTAL | 23 | 21 | 27 | 27 |



The table below identifies the number of times a provision under Section 90(3) of the *Local Government Act 1999* (SA) was utilised to exclude the public:

| Provision | Jul 22–Oct 22 | Nov 22–Jun 23 |
|--|---------------|---------------|
| (a) Information, the disclosure of which would involve the unreasonable disclosure of information concerning the personal affairs of any person (living or dead) | 3 | 6 |
| (b) Information, the disclosure of which (i) Could reasonably be expected to confer a commercial advantage on a person with whom the Council is conducting, or proposing to conduct, business, or to prejudice the commercial position of the Council and (ii) would, on balance, be contrary to the public interest | 1 | - |
| (c) Information, the disclosure of which would reveal a trade secret | - | - |
| (d) Commercial information of a confidential nature (not being a trade secret) the disclosure of which (i) could reasonably be expected to prejudice the commercial position of the person who supplied the information, or to confer a commercial advantage on a third party and (ii) would, on balance, be contrary to the public interest | - | 1 |
| (e) Matters affecting the security of the Council, members or employees of the Council, or Council property, or the safety of any person | - | - |
| (f) Information, the disclosure of which, could reasonably be expected to prejudice the maintenance of law, including by affecting (or potentially affecting) the prevention, detection or investigation of a criminal offence, or the right to a fair trial | - | - |
| (g) Matters that must be considered in confidence in order to ensure that the Council does not breach any law, order or direction of a court or tribunal constituted by law, any duty of confidence, or other legal obligation or duty | - | - |
| (h) Legal advice | - | 4 |
| (i) Information relating to actual litigation, or litigation that the Council or Council committee believes on reasonable grounds will take place, involving the Council or an employee of the Council | 1 | 5 |
| (j) Information, the disclosure of which would (i) divulge information provided on a confidential basis by or to a Minister of the Crown, or another public authority or official (not being an employee of the Council, or a person engaged by the council), and (ii) would on balance, be contrary to the public interest | - | 2 |
| (k) Tenders for the supply of goods, the provision of services or the carrying out of works | - | - |
| (m) Information relating to a proposal to prepare or amend a designated instrument under Part 5 Division 2 of the <i>Planning, Development and Infrastructure Act 2016</i> before the draft instrument or amendment is released for public consultation under that Act; | - | - |
| (n) Information relevant to the review of a determination of a Council under the <i>Freedom of Information Act 1991</i> | - | - |
| (o) Information relating to a proposed award recipient before the presentation of the award | - | 1 |
| (b) & (d) Combination of provisions above | 15 | 8 |
| (a), (g) & (h) Combination of provisions above | 1 | - |
| (d) & (i) Combination of provisions above | 1 | - |
| (b) & (j) Combination of provisions above | 1 | - |
| Section 13(2) Planning, Development & Infrastructure (General) Regulations 2017 | 1 | 1 |
| TOTAL | 24 | 28 |

Use of these provisions is provided in the following tables including where any remain operative in part or in full dated from 15 November 2010 to 30 June 2023.

Provisions utilised from 01 July 2022 to 30 June 2023:

| Date | Meeting | Order to Exclude | Confidentiality | Availability |
|-------------|--|--|------------------------|---|
| 5/07/22 | The Committee | Rymill Park Kiosk – Enhancement and Lease Proposal [s90(3)(b)&(d)] | * | |
| 5/07/22 | The Committee | Advertising Contract within City of Adelaide [s90(3)(b)&(d)] | * | |
| 12/07/22 | Council | Confidential Advice of Kadaltilla/Park Lands Authority – 23 June 2022 [s90(3)(b) & (d)] | * | |
| 12/07/22 | Council | Confidential Audit and Risk Committee Report – 17 June 2022 [s90(3)(d)(i)] | * | Resolution became public and included in the minutes of the meeting 12/7/2022 |
| 12/07/22 | Council | Rymill Park Kiosk – Enhancement and Lease Proposal [s90(3)(b)&(d)] | * | |
| 12/07/22 | Council | Advertising Contract within City of Adelaide [s90(3)(b)&(d)] | * | |
| 12/07/22 | Council | Appointment of Member to the Brown Hill and Keswick Creeks Stormwater Board [s90(3)(a)] | * | |
| 12/07/22 | Council | Award of Contract [s90(3)(b)(d)] | * | |
| 12/07/22 | Council | Motion on Notice – Cultural Investigation [s90(3)(a)(g)(h)] | * | Appendices 3 & 4 of the Confidential Cultural Investigation Report – Executive Summary & Confidential Cultural Investigation Report made public and included in the minutes of the meeting on 12/7/2022 |
| 12/07/22 | Council | Motion on Notice – Development at 62 to 100 O’Connell Street [s90(3)(b)&(d)] | * | |
| 28/07/22 | Kadaltilla/Adelaide Park Lands Authority | North Adelaide Railway Station – EOI Results [s90(3)(b)&(d)] | * | |
| 2/08/22 | The Committee | North Adelaide Railway Station – EOI Results [s90(3)(b)&(d)] | * | |
| 2/08/22 | The Committee | Award of Contract (August) [s90(3)(b)&(d)] | * | |
| 2/08/22 | The Committee | Expression of Interest Process [s90(3)(b)&(d)] | * | |
| 9/08/22 | Council | Advice of Kadaltilla/Park Lands Authority to Note – 28 July 2022 [s90(3)(b)&(d)] | * | |
| 9/08/22 | Council | Confidential Audit & Risk Committee Report – 4 August 2022 [s90(3)(b)&(j)] | * | Resolution was made public and included in minutes on 9 August 2022 |
| 9/08/22 | Council | North Adelaide Railway Station – Expression of Interest Results [s90(3)(b)&(d)] | * | |
| 9/08/22 | Council | Award of Contract (August) [s90(3)(b)&(d)] | * | |
| 9/08/22 | Council | Expression of Interest Process [s90(3)(b)&(d)] | * | |
| 22/08/22 | Council Assessment Panel | Subject Site 22 Brougham Court, North Adelaide [Reg13(2)(a)(ix) Planning, Development and Infrastructure (General) Regulations 2017(SA)] | * | |
| 27/09/22 | CEO Performance Review Committee | CEO Strategic Priorities and Organisational Scorecard update [s90(3)(a)] | * | Not required |

| Provisions utilised from 01 July 2022 to 30 June 2023: | | | | |
|--|---|---|-----------------|--|
| Date | Meeting | Order to Exclude | Confidentiality | Availability |
| 30/09/22 | Audit & Risk Committee | Confidential Meeting with External Auditors [s90(3)(b)] | * | The resolution and report became public information and included in the minutes of the meeting |
| 28/10/22 | Audit & Risk Committee | Activity of Strategic Risk & Internal Audit Group [s90(3)(i)] | * | Resolution was made public and included in minutes on 28 October 2022 |
| 21/11/22 | Council Assessment Panel | Subject Site 5, Albert Lane, Adelaide [Reg13(2)(a)(ix) Planning, Development and Infrastructure (General) Regulations 2017(SA)] | * | |
| 13/12/22 | Council | Confidential Audit & Risk Committee Report – 28 October 2022 [s90(3)(i)] | * | Resolution was made public and included in minutes on 13 December 2022 |
| 13/12/22 | Council | SA Citizen of the Year Nominations [s90(3)(o)] | * | |
| 3/02/23 | Audit & Risk Committee | Strategic Risk and Internal Audit Group Update [(s90(3)(i)] | * | Resolution was made public and included in minutes on 3 February 2023 |
| 7/02/22 | City Planning, Development and Business Affairs Committee | Unnamed public road off Tom's Court [s90(3)(h)] | * | The resolution and Figure 1 in Attachment A become public information and included in the minutes of the Council meeting |
| 14/02/23 | Council | Strategic Risk & Internal Audit Group Update [(s90(3)(i)] | * | Resolution was made public and included in minutes on 14 February 2023 |
| 14/02/23 | Council | Unnamed public road off Tom's Court [s90(3)(h)] | * | The resolution and Figure 1 in Attachment A become public information and included in the minutes of the Council meeting. |
| 7/03/23 | City Planning, Development and Business Affairs Committee | Former Bus Station Site–Expression of Interest Process [(s90(3)(b)&(d)] | * | |
| 7/03/23 | City Planning, Development and Business Affairs Committee | Market Square and Central Market Expansion [(s90(3)(b)&(d)] | * | The resolution, paragraph 58, paragraph 93 and Attachment A) become public information and included in the minutes of the Council meeting. |
| 14/03/23 | Council | Market Square and Central Market Expansion [(s90(3)(b)&(d)] | * | The resolution, paragraph 58, paragraph 93 and Attachment A) become public information and included in the Minutes of the Council meeting |
| 4/04/23 | City Planning, Development and Business Affairs Committee | Former Bus Station Site – Expression of Interest Process [(s90(3)(b)&(d)] | * | Resolution (1 & 4) only [Order revoked by CEO 12 April 2023; information published against the agenda] |

Provisions utilised from 01 July 2022 to 30 June 2023:

| Date | Meeting | Order to Exclude | Confidentiality | Availability |
|----------|---|--|-----------------|---|
| 4/04/23 | City Planning, Development and Business Affairs Committee | Commercial Offer – Telecommunications Smart Hub [s90(3)(h)] | * | |
| 11/04/23 | Council | Former Bus Station Site – Expression of Interest Process [(s90(3)(b)&(d)] | * | Resolution (1 & 4) only [Order revoked by CEO 12 April 2023; information published against the agenda] |
| 11/04/23 | Council | Commercial Offer – Telecommunications Smart Hub [s90(3)(h)] | * | |
| 26/04/23 | Council | Confirmation of Confidential Minute 32 – Item 18.1 – Council Meeting 11 April 2023 [s90(3)(b)&(d)] | * | |
| 10/05/23 | Audit & Risk Committee | Strategic Risk and Internal Audit Update [s90(3)(i)] | * | Resolution was made public and included in minutes on 10 May 2023 |
| 23/05/23 | Council | Strategic Risk and Internal Audit Update [s90(3)(i)] | * | Resolution was made public and included in minutes on 23 May 2023 |
| 5/06/23 | CEO Performance Review Committee | 2021/2022 CEO Performance Review Evaluation – Decision 1 [s90(3)(a)] | * | |
| 5/06/23 | CEO Performance Review Committee | 2021/2022 CEO Performance Review Evaluation – Decision 2 [s90(3)(a)] | * | |
| 6/06/23 | City Planning, Development and Business Affairs Committee | Strategic Property Matter [s90(3)(b)&(d)] | * | |
| 13/06/23 | Council | Confidential Recommendation of the CEO Performance Review Panel – 5 June 2023 [s90(3)(a)] | * | |
| 13/06/23 | Council | Confidential Recommendation of the City Planning, Development and Business Affairs Committee – 6 June 2023 [s90(3)(b)&(d)] | * | |
| 20/06/23 | City Finance & Governance Committee | Adelaide Central Market Authority Appointment of Board Members [s90(3)(a)] | * | |
| 20/06/23 | City Finance & Governance Committee | Adelaide Economic Development Agency Appointment of Board Members [s90(3)(a)] | * | |
| 20/06/23 | City Finance & Governance Committee | Capital City Committee Update [s90(3)(j)] | * | Resolution and Attachment A were made public and included in minutes of the Council meeting on 27 June 2023 |
| 27/06/23 | Council | Adelaide Central Market Authority Appointment of Board Members [s90(3)(a)] | * | |
| 27/06/23 | Council | Adelaide Economic Development Agency Appointment of Board Members [s90(3)(a)] | * | Resolution, report (excluding Link 4) [Order revoked by CEO 25 July 2023; information published] |
| 27/06/23 | Council | Capital City Committee Update [s90(3)(j)] | * | Resolution and Attachment A were made public and included in minutes of the Council meeting on 27 June 2023 |
| 27/06/23 | Council | Commercial Opportunity [s90(3)(d)] | * | |

*Same as order to exclude

| Previous orders still in operation | | |
|--|--------------|--|
| Date | | Subject matter and basis |
| Operative Confidentiality Orders 2010/2011 | | |
| 1 | 19/1/2011 | India Pty Ltd–Legal Dispute [Item 9] (b), (d), (h) & (i) |
| 2 | 31/1/2011 | India Pty Ltd–Legal Dispute [Item 13.3] (b), (d), (h), & (i) |
| 3 | 15/3/2011 | India Pty Ltd Legal Dispute [Item 2] (b), (d), (h) & (i) |
| 4 | 19/4/2011 | Adelaide Oval Redevelopment [Item 5] (b), (d) & (h) |
| Operative Confidentiality Orders 2011/2012 | | |
| 1 | 26/7/2011 | City Development & Sustainability Committee Meeting Recommendation – Balfours Bus Station Redevelopment Project Progress Report [Item 35] (b) & (d) |
| 2 | 9/8/2011 | Adelaide Central Bus Station [Item 10] (i) |
| 3 | 23/8/2011 | Corporate Planning, Governance & Finance Committee Meeting Recommendation 38.1 – Adelaide Central Bus Station [Item 38.1] (i) |
| 4 | 8/11/2011 | Le Cornu Report [Item 19] (b) |
| 5 | 22/11/2011 | Corporate Planning Governance & Finance Committee Meeting Recommendation – LeCornu Report [Item 35] (b) |
| 6 | 6/12/2011 | Balfours Update [Item 15] (b) & (d) |
| 7 | 20/12/2011 | City Development & Sustainability Committee Meeting Recommendation – Balfours Update [Item 29] (b) & (d) |
| 8 | 14/2/2012 | Balfours Update [Item 3] (b) & (d) |
| 9 | 21/3/2012 | Structure Planning and Development Policy [Item 2] (j) |
| 10 | 27/3/2012 | Appointment of Board Members for the Adelaide Central Market Authority [Item 33] (a) |
| 11 | 1/5/2012 | Development Policy Considerations [Item 12] (m) |
| 12 | 8/5/2012 | Waste Management Service Obligations [Item] (h) |
| 13 | 22/5/2012 | Community Services, Events & Facilities Committee Meeting Recommendation – Waste Management Service Obligations [Item 34.2] (h) |
| 14 | 5 & 6/6/2012 | Shop WR7–Adelaide Central Market [Item 6] (b) & (d) |
| 15 | 26/6/2012 | Balfours/Bus Station Site Update–Re-presented from City Development & Sustainability Committee 5 June 2012 [Item 35] (b) & (d) |
| Operative Confidentiality Orders 2012/2013 | | |
| 1 | 17/7/2012 | Leasing Matters of the Park Lands [Item 18] (b) & (d) |
| 2 | 24/7/2012 | Information Relating to Actual Litigation – Cost Enforcement Federal Court – Henderson vs Corporation of the City of Adelaide [Item 29] (h) & (i) |
| 3 | 18/9/2012 | Appointment of Chair for the Rundle Mall Management Authority [Item 15] (a) |
| 4 | 16/10/2012 | Appointment of Board Members for the Rundle Mall Management Authority [Item 17] (a) |
| 5 | 23/10/2012 | Appointment of Board members for the Rundle Mall Management Authority [Late Item 29] (a) |
| 6 | 6/11/2012 | Sturt Street Progress Report [Item 16] (b) & (d) |
| 7 | 23/1/2013 | To close and transfer Fenn Place to University of South Australia and to close the northern portion of Fenn Place to traffic [Item 14] (h) |
| 8 | 29/1/2013 | City Infrastructure & Public Works Committee Meeting Recommendation – To close and transfer Fenn Place to University of South Australia and to close the northern portion of Fenn Place to traffic [Item 25.2] (h) |
| 9 | 29/1/2013 | City Infrastructure & Public Works Committee Special Meeting – Victoria Square Project Budget [Item 26.1] (d) |
| 10 | 16/4/2013 | Urgent Business–Confidential Report Tabled by the Lord Mayor–Presiding Members Report–Capital City Committee Update [Item 16] (j) |

Previous orders still in operation

| Date | | Subject matter and basis |
|--|----------------|--|
| 11 | 11/6/2013 | Adelaide Park Lands Authority Board Meeting Advice–Leasing Matters–Victoria Park, Adelaide Bowling Club, North Adelaide Railway Station [Item 16] (b) & (d) |
| 12 | 18/6/2013 | Victoria Park/Pakapakanthi (Park 16) – Expressions of Interest–Leasing of Buildings [Item 13] (b) & (d) |
| Operative Confidentiality Orders 2013/2014 | | |
| 1 | 9/7/2013 | Confidential Report tabled by the Lord Mayor–Capital City Committee Update [Item 14] (j) |
| 2 | 6/8/2013 | Presentation–Tennis SA Master Plan [Item 5] (b) & (d) |
| 3 | 13/8/2013 | Capital City Committee [Item 17] (j) |
| 4 | 20/8/2013 | Determination of the Issues for Resolution – 17–19 Gawler Place, Adelaide City Council [Item 14] (d), (h) & (i) |
| 5 | 27/8/2013 | Recommendation of the City Infrastructure & Public Works Committee meeting held in confidence on 20 August 2013 [Item 21] – Determination of the Issues for Resolution – 17–19 Gawler Place, Adelaide City Council [Rec 21.1] (d), (h) & (i) |
| 6 | 1/10/2013 | Connector Service Development [Item 10] (b), (d) & (j) |
| 7 | 8/10/2013 | Recommendations of the City Planning & Development Committee meeting held in confidence on 1 October 2013 [Item 12] – Connector Service Development [Rec 12.1] (b), (d) & (j) |
| 8 | 15/10/2013 | Torrens Weir Restaurant Leasing Matter [Item 13] (b) & (d) |
| 9 | 22/10/2013 | Recommendations of the City Infrastructure & Public Works Committee meeting held in confidence on 15 October 2013 – [Item 24] Torrens Weir Restaurant Leasing Matter [Rec 24.1] (b) & (d) |
| 10 | 22/10/2013 | Councillor Henningsen–Confidential Motion on Notice–Property Assessment [Item 27] (b) & (d) |
| 11 | 12/11/2013 | Ergo Update [Item 19] (b) & (d) |
| 12 | 12/11/2013 | Capital City Committee [Item 20] (j) |
| 13 | 3/12/2013 | Connector Bus Service [Item 17] (b) & (d) |
| 14 | 5/12/2013 | Removal of Statutory Referral to Council for Development Applications over \$10M [Item 2] (h) & (i) |
| 15 | 10/12/2013 | Recommendation of the City Planning & Development Committee meeting held in confidence on 3 December 2013–[Item 28] Connector Bus Service [Rec 28.1] (b) & (d) |
| 16 | 10/12/2013 | Planning Matters [Item 30] (i) |
| 17 | 21/1/2014 | Lease Agreement for 165-171 Rundle Street, Adelaide [Item 11] (b) & (d) |
| 18 | 28/1/2014 | Recommendations of the City Infrastructure & Public Works Committee meeting held in confidence on 21 January 2014 [Item 24] Lease Agreement for 165 171 Rundle Street, Adelaide [Rec 24.2] (b) & (d) |
| 19 | 4/2/2014 | Adelaide Aquatic Centre Works–Prudential Report Item 13] (b) & (d) |
| 20 | 11/2/2014 | Recommendation of the City Planning & Development Committee meeting held in confidence on 4 February 2014 [Item 14] Planning Matters–Residential & Main Street Development Plan Amendment [Rec 14.1] (m) |
| 21 | 27/2/2014 | Tennis SA Lease [Item 11] (b) & (d) |
| 22 | 4/3/2014 | Contractual Matter – 116–122 Waymouth Street [Item 19] (b) & (d) |
| 23 | 11 & 12/3/2014 | Recommendations of the City Planning & Development Committee meeting held in confidence on 4 March 2014 [Item 18] Contractual Matter – 116–122 Waymouth Street [Rec 18.1] (b) & (d) |
| 24 | 18/3/2014 | Assignment of Lease 86 Grote Street, Adelaide [Item 15] (b) & (d) |
| 25 | 18/3/2014 | Leasing Arrangements – 235 Hutt Street, Adelaide – Hutt Street Library [Item 16] (b) & (d) |
| 26 | 18/3/2014 | Tennis SA–Leasing Matters [Item 17] (b) & (d) |
| 27 | 18/3/2014 | Childcare Facilities in the City [Item 22] (j) |
| 28 | 8/4/2014 | Waymouth Street Update [Item 14] (b) & (d) |
| 29 | 15/4/2014 | Capital City Committee Update [Item 20] (j) |

| Previous orders still in operation | | |
|--|------------|--|
| Date | | Subject matter and basis |
| 30 | 22/4/2014 | Recommendations of the Finance & Corporate Governance Committee meeting held in confidence on 22 April 2014 [Item 23] Capital City Committee Update [Rec 23.2] (j) |
| 31 | 22/4/2014 | Lease Agreement for a Stall in the Adelaide Central Market [Item 24] (b) & (d) |
| 32 | 20/5/2014 | Rundle Mall Catenary Lighting [Item 17] (d) |
| 33 | 20/5/2014 | Lease Processing, Adelaide Central Market [Item 18] (b) & (d) |
| 34 | 20/5/2014 | Capital City Committee Update [Item 19] (j) |
| 35 | 28/5/2014 | Recommendations of the Finance & Corporate Governance Committee meeting held in confidence on 20 May 2014 [Item 22] Lease Processing, Adelaide Central Market [Rec 22.1] (b) & (d) |
| 36 | 17/6/2014 | Commercial Impact of the proposed Transport Development Levy on Council's Parking Operations [Item 21] (d) |
| 37 | 17/6/2014 | Other Business – Councillor Henningsen – Motion without Notice – Planning Matter [Item 23] (h) |
| 38 | 24/6/2014 | Recommendation of the Finance & Corporate Governance Committee meeting held in confidence on 17 June 2014 [Item 24] Planning Matter [Rec 24.1] (h) |
| Operative Confidentiality Orders 2014/2015 | | |
| 1 | 1/7/2014 | Property Investigation [Item 16] (b) & (d) |
| 2 | 15/7/2014 | Franklin Street Site Activation [Item 16] (b) & (d) |
| 3 | 15/7/2014 | Victoria Park/Pakapakanthi (Park 16) – Expressions of Interest – Leasing of Buildings [Item 17] (b) & (d) |
| 4 | 15/7/2014 | Tennis SA – Park Lands Lease [Item 18] (b) & (d) |
| 5 | 22/7/2014 | Capital City Committee [Item 25] (j) |
| 6 | 5/8/2014 | Balfours Update [Item 25] (b) & (d) |
| 7 | 5/8/2014 | ERGO – Stage 3 Update [Item 26] (b) & (d) |
| 8 | 5/8/2014 | Property Matter – 116–122 Weymouth Street [Item 27] (b) & (d) |
| 9 | 12/8/2014 | Balfours Update [Rec 18.2] (b) & (d) |
| 10 | 12/8/2014 | ERGO – Stage 3 Update [Rec 18.3] (b) & (d) |
| 11 | 19/8/2014 | Lease Agreement for 110 Pirie Street, Adelaide [Item 20] (b) & (d) |
| 12 | 26/8/2014 | Capital City Committee Update [Item 22] (j) |
| 13 | 26/8/2014 | Report of the CEO Performance Review Panel–CEO performance 2013/14 [Item 23] (a) |
| 14 | 2/9/2014 | Property Investigation – Dunn Street Car Park Investigations [Item 28] (d) |
| 15 | 9/9/2014 | Property Investigation – Dunn Street Car Park Investigations [Rec 16.2] (d) |
| 16 | 16/9/2014 | Out of Session Information Papers to Note Legal Advice – Trade Matter [Item 17] (h) |
| 17 | 23/9/2014 | Capital City Committee [Item 22] (j) |
| 18 | 14/10/2014 | Construction of the Convention Centre – Stage 2–lease for works compound [Advice 16.1] (b) & (d) |
| 19 | 21/10/2014 | Out of Session Information Papers to Note – Lease Proposal [Item 22] (d) |
| 20 | 16/12/2014 | Status Update – Preparation of North Adelaide Colleges and Institutions DPA [Item 29] (m) |
| 21 | 16/12/2014 | Tabled Presiding Member's Report Property Purchase Opportunity (b) |
| 22 | 20/1/2015 | North Adelaide Large Colleges and Institutions DPA [Item 16] (m) |
| 23 | 20/1/2015 | Out of Session Papers to Note Safety Measures [Item 14] (d) |
| 24 | 20/1/2015 | Audit Committee Appointment of Independent Members [Item 15] (a) |
| 25 | 3/2/2015 | Confidential Workshop – City Safe CCTV: Future Directions [Item 8] (e) |
| 26 | 10/2/2015 | Capital City Committee [Item 19] (j) |

Previous orders still in operation

| Date | | Subject matter and basis |
|--|------------|---|
| 27 | 7/4/2015 | Confidential Report of the Acting Chief Executive Officer Selection Panel–Process for the Selection and Appointment of an Acting Chief Executive Officer [Item 4] (a) |
| 28 | 7/4/2015 | Out of Session Information Papers to Note Development Assessment Panel–Appointment of Independent Members for the Next Term [Item 21] (a) |
| 29 | 21/4/2015 | Commercial Property Investigation [Item 14] (d) |
| 30 | 21/4/2015 | Property Matter [Item 15] (d) |
| 31 | 28/4/2015 | Commercial Property Investigation [Rec 28.1] (d) |
| 32 | 28/4/2015 | Contract Matters – Part 1 [Item 29] (b) & (d) |
| 33 | 28/4/2015 | Contract Matters – Part 2 [Item 29] (b) & (d) |
| 34 | 28/4/2015 | Lord Mayor’s Verbal Confidential Report (a) & (e) |
| 35 | 9/6/2015 | Property Lease Registers [Item 18] (b) & (d) |
| 36 | 30/6/2015 | Strategic Property Update [Rec 23.3] (d) |
| Operative Confidentiality Orders 2015/2016 | | |
| 1 | 21/7/2015 | Amendment to Adshel Advertising Contract [Item 14] (b) & (d) |
| 2 | 28/7/2016 | Amendment to Adshel Advertising Contract [Rec 23.1] (b) & (d) |
| 3 | 4/8/2015 | Lounders Boathouse–Lease Agreements [Item 17] (b) & (d) |
| 4 | 18/8/2015 | Public Art Round Table – Interim Composition [Item 17] (a) |
| 5 | 25/8/2015 | Public Art Round Table – Interim Composition [Rec 18.1] (a) |
| 6 | 1/9/2015 | Lease Agreement for Hungry Jack’s [Item 14] (b) & (d) |
| 7 | 7/9/2015 | Lease Agreement for Hungry Jack’s [Rec 20.1] (b) & (d) |
| 8 | 15/9/2015 | Capital City Committee Update [Item 13] (j) |
| 9 | 15/9/2015 | Tabled Presiding Members Report–Wingfield Update (i) |
| 10 | 22/9/2015 | Capital City Committee Update [Rec 21.1] (j) |
| 11 | 6/10/2015 | Out of Session Information Papers to Note: Attachment 1 – Expression of Interest–Central Bus Station Rooftop Carpark [Item 23] (j) |
| 12 | 3/11/2015 | Telstra Lease Agreement [Item 14] (b) & (d) |
| 13 | 10/11/2015 | Telstra Lease Agreement [Rec 17.1] (b) & (d) |
| 14 | 15/12/2015 | Appointment of External Auditor [Rec 28.1] (k) |
| 15 | 19/1/2016 | Hindley Street [Item 13] (b) & (d) |
| 16 | 19/1/2016 | Lounders Boathouse–Lease Agreements [Item 14] (b) & (d) |
| 17 | 27/1/2016 | Lounders Boathouse–Lease Agreements [Rec 24.2] (b) & (d) |
| 18 | 15/3/2016 | Central Market Arcade Redevelopment [Item 14] (d) |
| 19 | 22/3/2016 | Central Market Arcade Redevelopment [Rec 23.1] (d) |
| 20 | 26/4/2016 | Options for the Community Land at 159–161 O’Connell Street, North Adelaide [Rec 27.1] (b) & (d) |
| 21 | 26/4/2016 | Tennis SA–Park Lands Lease [Advice 28.1] (b) & (d) |
| 22 | 10/5/2016 | Capital City Committee Update [Item 23] (g) |
| 23 | 17/5/2016 | Workshop – Adelaide Town Hall Business Operations [Item 13] (b) & (d) |
| 24 | 7/6/2016 | Workshop–Waste & Recycling–Pricing of Enhanced Services [Item 14] (b) & (d) |
| 25 | 14/6/2016 | Capital City Committee Update [Item 27] (g) |
| 26 | 14/6/2016 | Capital City Committee Development Program 2015/16 & 2016/17 [Item 28] (g) |

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| Date | | Subject matter and basis |
| 27 | 21/6/2016 | Delegation of Authority for Award of Contract for Transactional Banking [Item 12] (k) |
| 28 | 28/6/2016 | The Pavilion – Park Lands Lease – Walyu Yarta (Park 21) [Advice 27.1] (b) & (d) |
| Operative Confidentiality Orders 2016/2017 | | |
| 1 | 5/7/2016 | The Pavilion – Park Lands Lease – Walyu Yarta [Item 17] (b) & (d) |
| 2 | 12/7/2016 | Confidential Report – Out of Session Information Papers to Note [Item 21] (h) |
| 3 | 12/7/2016 | Councillor Malani – Confidential Motion on Notice–Cultural Opportunity [Item 22] (b) & (d) |
| 4 | 26/7/2016 | Brown Hill Keswick Creek Status Update [Item 25] (j) |
| 5 | 13/9/2016 | Progress of Confidential Motions by Elected Members [Item 25] (b) & (d) |
| 6 | 20/9/2016 | Draft Carbon Neutral Adelaide Action Plan 2016–2021 [Item 24] (j) |
| 7 | 20/9/2016 | Draft Carbon Neutral Adelaide Action Plan 2016–2021 [Item 25] (j) |
| 8 | 20/9/2016 | Central Market Arcade Interim Leasing and Management [Item 12] (b) & (d) |
| 9 | 27/9/2016 | Central Market Arcade Interim Leasing and Management [Rec 26.1] (b) & (d) |
| 10 | 27/9/2016 | Progress of Confidential Motions by Elected Members [Item 27] (b) & (d) |
| 11 | 11/10/2016 | October 2016 Progress of Confidential Motions by Elected Members [Item 19] (b) & (d)1 |
| 12 | 18/10/2016 | Town Hall Café [Item 15] (d) & (i) |
| 13 | 18/10/2016 | Review of Off-Street Parking Initiatives [Item 17] (b) & (d) |
| 14 | 25/10/2016 | October 2016 Progress of Confidential Motions by Elected Members [Item 30] (b) & (d) |
| 15 | 25/10/2016 | Capital City Committee Update [Item 31] (g) |
| 16 | 15/11/2016 | Progress of Confidential Decisions [Item 20] (g) |
| 17 | 22/11/2016 | Prudential Report – Market to Riverbank Laneways Project [Item 17] (b) |
| 18 | 25/11/2016 | Update on Activities of the Strategic Risk and Internal Audit Group Meetings [Item 13] (i) |
| 19 | 29/11/2016 | Finance & Business Services Committee recommendation – Prudential Report–Market to Riverbank Laneways Project [Rec 33.2] (b) |
| 20 | 29/11/2016 | Advice of the Adelaide City Council Audit Committee meeting held in confidence on 25 November 2016 [Item 34] (d) & (i) |
| 21 | 29/11/2016 | Progress of Confidential Motions by Elected Members [Item 35] (b) & (d) |
| 22 | 29/11/2016 | Legal Matter [Item 37] (a), (h) & (i) |
| 23 | 6/12/2016 | Award of Contract for Construction Works to Deliver the Hindley Street West Stage 2 Project [Item 15] (b) |
| 24 | 12/12/2016 | Strategic Property Investigations [Item 4] (b) & (d) |
| 25 | 13/12/2016 | Award of Contract for Construction Works to Deliver the Hindley Street West Stage 2 Project [Rec 33.1] (b) |
| 26 | 13/12/2016 | Progress of Confidential Motions by Elected Members [Item 35] (b) & (d) |
| 27 | 13/12/2016 | Capital City Committee Update [Item 36] (g) |
| 28 | 31/1/2017 | The Pavilion – Park Lands Lease [Item 17.2.3] (b) & (d) |
| 29 | 31/1/2017 | Assignment of Lease – 110 Pirie Street [Item 17.2.5] (b) & (d) |
| 30 | 14/2/2017 | Progress of Confidential Decisions [Item 13.1.1] (g) |
| 31 | 28/2/2017 | Lease Renewal Star Car Park [Item 18.2.1] (d) |
| 32 | 28/2/2017 | Strategic Property Purchase [Item 18.2.2] (b) & (d) |
| 33 | 28/2/2017 | Commercial Opportunity [Item 18.2.3] (b) & (d) |
| 34 | 28/2/2017 | Progress of Confidential Motions by Elected Members [Item 18.2.5] (g) |

Previous orders still in operation

| Date | | Subject matter and basis |
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| 35 | 1/3/2017 | Reconciliation Committee New Member [Item 9.1] (a) |
| 36 | 14/3/2017 | Recommendation of the Adelaide City Council Reconciliation Committee [Rec 12.1.1] (a) |
| 37 | 14/3/2017 | Capital City Committee Update [Item 12.2.2] (g) |
| 38 | 14/3/2017 | Temporary Infrastructure Proposal [Item 12.2.3] (b) & (d) |
| 39 | 15/3/2017 | Update on Activities of the Strategic Risk & Internal Audit Group [Item 6.1] (i) |
| 40 | 21/3/2017 | Financial Sustainability – Part 2 – North Adelaide Golf Course Master Plan [Item 8.1] (b) |
| 41 | 28/3/2017 | Audit Committee Report – 15/3/2017 [Item 18.1.1] (i) |
| 42 | 28/3/2017 | Lease – Town Hall Court Yard [Item 18.2.1] (d) |
| 43 | 28/3/2017 | Progress of Confidential Motions by Elected Members [Item 18.2.3] (b) & (d) |
| 44 | 4/4/2017 | Strategic Property Investigations Workshop [Item 8.1] (b) |
| 45 | 4/4/2017 | CEO Update [Item 6] (i) |
| 46 | 21/4/2017 | Update on Activities of the Strategic Risk and Internal Audit Group Meetings [Item 7.2] (i) |
| 47 | 21/4/2017 | Approach to Managing Vexatious Activity [Item 7.3] (a) & (h) |
| 48 | 26/4/2017 | Progress of Confidential Motions by Elected Members [Item 18.2.2] (b) & (d) |
| 49 | 26/4/2017 | Councillor Martin – Question on Notice–Capital City Committee [Item 18.3.1] (g) |
| 50 | 16/5/2017 | Electric Vehicle Charging Stations – Commercial [Item 13.1.1] (b), (d) & (k) |
| 51 | 16/5/2017 | Winter Events in the City [Item 13.1.2] (d) & (h) |
| 52 | 16/5/2017 | Winter Events in the City [Item 13.1.2] (d) & (h) |
| 53 | 16/5/2017 | Lease Vodafone Rundle Street [Item 13.1.3] (d) |
| 54 | 30/5/2017 | Quarterly Open Confidential Council Decision Update [Item 18.2.2] (g) |
| 55 | 27/6/2017 | Prudential Issues Report – Bikeways Project [Item 18.2.2] (b) |
| 56 | 27/6/2017 | Capital City Committee Update [Item 18.2.3] (g) |
| 57 | 27/6/2017 | Progress of Confidential Motions by Elected Members [Item 18.2.4] (b) & (d) |
| Operative Confidentiality Orders 2017/2018 | | |
| 1 | 4/7/2017 | City Tramline Extension [Item 8.1] (d) & (j) |
| 2 | 4/7/2017 | oRAH [Item 6] (d) |
| 3 | 11/7/2017 | Multi-Year Event Licences [Item 12.1.1] (h) |
| 4 | 25/7/2017 | Progress of Confidential Motions by Elected Members [Item 17.2.1] (b) & (d) |
| 5 | 8/8/2017 | Strategic Property Matter [Item 12.1.1] (b) & (d) |
| 6 | 8/8/2017 | Commercial Business Lease [Item 12.1.2] (d) |
| 7 | 15/8/2017 | Electric Vehicle Charging Stations – Off-street [Item 5.1.1] (j), (b) & (d) |
| 8 | 18/8/2017 | Leasing Review – Council Property [Item 8.1] (i) |
| 9 | 18/8/2017 | Update on Activities of the Strategic Risk and Internal Audit Group Meetings [Item 8.2] (i) |
| 10 | 22/8/2017 | Advice of the Adelaide City Council Audit Committee – 18 August 2017 [Item 18.1.1] Update on Activities of the Strategic Risk and Internal Audit Group Meetings (i) |
| 11 | 22/8/2017 | Quarterly Open Confidential Council Decision Update [Item 18.2.2] (g) |
| 12 | 22/8/2017 | Legal Matter [Item 18.2.3] (h) & (i) |
| 13 | 22/8/2017 | Electric Vehicle Charging Stations–Off-street [Item 18.2.5] (j), (b) & (d) |
| 14 | 5/9/2017 | O-Bahn City Access Project – Bus Stop Changes [Item 10.1] (j) |
| 15 | 19/9/2017 | Ten Gigabit Adelaide Update [Item 10.1] (b) & (d) |

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|------------------------------------|------------|---|
| Date | | Subject matter and basis |
| 16 | 26/9/2017 | Progress of Confidential Motions by Elected Members [Item 18.2.1] (b) & (d) |
| 17 | 3/10/2017 | Strategic Review of Council Businesses [Item 8.1] (b) & (d) |
| 18 | 5/10/2017 | Audit Committee – Confidential Discussion with External Auditors [Item 8.5] (j) |
| 19 | 5/10/2017 | Update on Activities of the Strategic Risk and Internal Audit Group Meetings [Item 8.4] (i) |
| 20 | 10/10/2017 | Audit Committee Report – 5/10/2017 [Item 13.1.1] (b) |
| 21 | 10/10/2017 | Capital City Committee Update [Item 13.2.3] (g) |
| 22 | 17/10/2017 | Strategic Review of Council Businesses [Item 8.1] (b) & (d) |
| 23 | 24/10/2017 | Strategic Property Matter [Item 18.2.2] (d) |
| 24 | 24/10/2017 | Progress of Confidential Motions by Elected Members [Item 18.2.4] (b) & (d) |
| 25 | 24/10/2017 | Commercial Business Case [Item 18.2.5] (b) & (d) |
| 26 | 25/10/2017 | Ten Gigabit Adelaide Update [Item 6.1] (b) & (d) |
| 27 | 1/11/2017 | Ten Gigabit Adelaide Update [Item 5.1] (b) & (d) |
| 28 | 14/11/2017 | East-West Bikeway Consultation [Item 13.1.1] (a) & (b) |
| 29 | 28/11/2017 | Ten Gigabit Adelaide Update [Item 5.1] (b) & (d) |
| 30 | 28/11/2017 | Strategic Property Investigation [Item 18.1.1] (b) & (d) |
| 31 | 28/11/2017 | Quarterly Open Confidential Council Decision Update [Item 18.1.2] (g) |
| 32 | 5/12/2017 | Ten Gigabit Adelaide Project [Item 5.1.1] (b) & (d) |
| 33 | 23/1/2018 | CEO Update (Verbal) [Item 7.1.1] (g) |
| 34 | 30/1/2018 | High Profile National Production [Item 18.1.1] (d) |
| 35 | 30/1/2018 | Capital City Committee Update [Item 18.1.3] (g) |
| 36 | 30/1/2018 | Legal Matter [Item 18.1.4] (h) & (i) |
| 37 | 6/2/2018 | City Safety Briefing [Item 6.1] (e) & (g) |
| 38 | 6/2/2018 | Transport Matter [Item 6.2] (b) & (d) |
| 39 | 20/2/2018 | Central Market Arcade Redevelopment Retail Study [Item 8.1] (b) & (d) |
| 40 | 20/2/2018 | Strategic Property Investigation [Item 8.2] (b) & (d) |
| 41 | 23/2/2018 | Update on Activities of the Strategic Risk and Internal Audit Group Meetings [Item 9.1] (i) |
| 42 | 27/2/2018 | Audit Committee Report–23/2/2018 [Item 18.1.1] (i) |
| 43 | 27/2/2018 | Quarterly Open Confidential Council Decision Update [Item 18.2.2] (g) |
| 44 | 6/3/2018 | Confidential CEO Update–Update on Activities of the Strategic Risk and Internal Audit Group Meetings [Item 9.1] (i) |
| 45 | 6/3/2018 | Confidential CEO Update [Item 9.2] (i) |
| 46 | 13/3/2018 | Central Market Arcade Redevelopment Retail Study [Item 13.1.1] (b) & (d) |
| 47 | 13/3/2018 | Strategic Property Matter [item 13.1.2] (d) |
| 48 | 20/3/2018 | Strategic Partnership Opportunity [Item 9.1] (b) & (d) |
| 49 | 20/3/2018 | Strategic Review of UPark–Part 1 [Item 9.2] (b) & (d) |
| 50 | 27/3/2018 | Delegation of Authority–Award of Contract–Market to Riverbank Stage 2 [Item 18.1.1] (b) |
| 51 | 27/3/2018 | Strategic Property Matter [Item 18.1.2] (d) |
| 52 | 3/4/2018 | Strategic Procurement Matter [Item 8.1] (b) |
| 53 | 17/4/2018 | CEO Update [Item 8.2] (g) |
| 54 | 20/4/2018 | Update on Activities of the Strategic Risk and Internal Audit Group Meetings [Item 9.2] (i) |

Previous orders still in operation

| Date | | Subject matter and basis |
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| 55 | 24/4/2018 | Adelaide City Council Audit Committee–20/4/2018 [Item 18.1.1] (d) & (i) |
| 56 | 24/4/2018 | Strategic Procurement Matter [Item 18.2.1] (b) |
| 57 | 24/4/2018 | Lease Rundle Street [Item 18.2.2] (d) |
| 58 | 1/5/2018 | Central Market Arcade Redevelopment [Item 9.1] (b) & (d) |
| 59 | 22/5/2018 | UPark Business Initiative Update [Item 18.1.1] (b) & (d) |
| 60 | 22/5/2018 | Strategic Procurement Award of Contract – Provision of Borrowing facilities [Item 18.1.3] (b) |
| 61 | 22/5/2018 | Quarterly Confidential Council Decision Update [Item 18.1.4] (g) |
| 62 | 5/6/2018 | Event Request [Item 9.1] (d), (h) & (j) |
| 63 | 12/6/2018 | APLA Advice – 24/5/2018 – Tennis SA Landlord Consent [Item 14.1.1] (b), (d) & (h) |
| 64 | 12/6/2018 | Open Space Development Opportunity [Item 14.2.1] (b) & (d) |
| 65 | 12/6/2018 | Tennis SA Leasing Matters [Item 14.2.2] (b), (d) & (h) |
| 66 | 16/6/2018 | Strategic Property Matter [Item 5.1] (b) & (d) |
| 67 | 19/6/2018 | Golf Course Masterplan [Item 9.1] (b) & (d) |
| 68 | 26/6/2018 | Open Space Development Opportunity [s [Item 5.1] (b) & (d) |
| 69 | 26/6/2018 | Strategic Procurement Matter [Item 18.1.1] (b) |
| Operative Confidentiality Orders 2018/2019 | | |
| 1 | 10/7/2018 | Open Space Development Opportunity [Item 14.1.1] [s90(3) (b) & (d)] |
| 2 | 24/7/2018 | APLA – Advice 1 – Bonython Park EOI Results [Item 18.1.1] [s90(3) (d)] |
| 3 | 24/7/2018 | APLA – Advice 2 – North Adelaide Golf Course Master Plan [Item 18.1.1] [s90(3) (b) & (d)] |
| 4 | 24/7/2018 | Bonython Park EOI Results [Item 18.2.2] [s90(3) (d)] |
| 5 | 24/7/2018 | Strategic Property Investigation [Item 18.2.3] [s90(3) (b) & (d)] |
| 6 | 24/7/2018 | Draft North Adelaide Golf Course Master Plan for Public Consultation [Item 18.2.5] [s90(3) (b)] |
| 7 | 24/7/2018 | Capital City Committee Update [Item 18.2.6] [s90(3) (g)] |
| 8 | 7/8/2018 | CEO Update – Central Market Arcade Redevelopment [Item 8.1] [s90(3) (b) & (d)] |
| 9 | 14/8/2018 | Audit Committee Report – 27/7/2018 – Update on Activities of the Strategic Risk and Internal Audit Group Meetings & Confidential Discussion with the Internal Auditor [Item 14.1.1] [s90(3) (i) & (b)] |
| 10 | 21/8/2018 | Strategic Property Matter [Item 9.2] [s90(3) (d)] |
| 11 | 21/8/2018 | Strategic Procurement Matter [Item 9.3] [s90(3) (b)] |
| 12 | 28/8/2018 | APLA Advice–23/8/2018 – Advice 1–Confidential Property EOI Results [Item 18.1.1] [s90(3) (d) and Advice 2–Torrens Water Licence EOI Results [Item 18.1.1] [s90(3) (d)] |
| 13 | 28/8/2018 | Torrens Water Licence EOI Results [Item 18.2.2] [s90(3) (d)] |
| 14 | 28/8/2018 | Confidential Property EOI Results [Item 18.2.3] [s90(3) (b) & (d)] |
| 15 | 28/8/2018 | Quarterly Open Confidential Council Decision Update [Item 18.2.4] [s90(3) (g)] |
| 16 | 4/9/2018 | CEO Update – Telstra Smart Phone Booths [Item 8.2] [s90(3) (b) & (h)] |
| 17 | 4/9/2018 | Strategic Property Matter [Item 8.3] [s90(3) (b) & (d)] |
| 18 | 11/9/2018 | Strategic Property Matter [Item 14.1.1] [s90(3) (b) & (h)] |
| 19 | 11/9/2018 | Extension of Licence and Permit Department of Planning, Transport and Infrastructure [Item 14.1.2] [s90(3) (d)] |
| 20 | 11/9/2018 | Open Space Development Opportunity [Item 14.1.3] [s90(3) (b) & (d)] |
| 21 | 11/9/2018 | Leasing Matter [Item 14.1.5] [s90(3) (d)] |

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| Date | | Subject matter and basis |
| 22 | 11/9/2018 | CEO Performance Review [Item 14.1.6] [s90(3) (a)] |
| 23 | 25/9/2018 | APLA Advice – 20/9/2018 – EOI Results for Mary Lee Park (Park 27B) [Item 18.1.1] [s90(3) (d)] |
| 24 | 25/9/2018 | EOI Results for Mary Lee Park (Park 27B) [Item 18.2.1] [s90(3) (d)] |
| 25 | 9/10/2018 | Capital City Committee Update [Item 14.2.1] [s90(3) (g)] |
| 26 | 23/10/2018 | APLA Advice – 18/10/2018 – Advice 1–Strategic Licence Request [Item 5.1.1] [s90(3) (d)] |
| 27 | 23/10/2018 | Strategic Licence Matter [Item 5.2.1] [s90(3) (d)] |
| 28 | 26/10/2018 | Update on Activities of the Strategic Risk and Internal Audit Group Meetings [Item 4.1] [s90(3) (i)] |
| 29 | 26/10/2018 | Compliance Review [Item 4.3] [s90(3) (d) & (e)] |
| 30 | 27/11/2018 | Audit Committee–Special Meeting 26/10/2018 [Item 18.1.1] [s90(3) (i), (d) & (e)] |
| 31 | 27/11/2018 | Strategic Lease Matter [Item 18.2.2] [s90(3) (d)] |
| 32 | 11/12/2018 | UPark Refurbishment and Façade Remediation Gawler Place – Prudential and Award of Contract Report [Item 18.2.1] [s90(3) (b), (d) & (h)] |
| 33 | 15/1/2019 | Strategic Property Matter [Item 5.1] [s90(3) (b) & (d)] |
| 34 | 15/1/2019 | Strategic Property Matter [Item 6.1.2] [s90(3) (b) & (d)] |
| 35 | 29/1/2019 | Advice of the Adelaide Park Lands Authority in Confidence–24/1/2019 – Advice 1 to Note–Strategic Lease Matter [Item 18.1.2] [s90 (3) (d)] |
| 36 | 29/1/2019 | Strategic Lease Matter [Item 18.2.1] [s90(3) (d)] |
| 37 | 4/2/2019 | Strategic Property Development [Item 4.1] [s90(3) (b) & (d)] |
| 38 | 4/2/2019 | CEO Update – SMA – Legal Update [Item 5.1] [s90(3) (h)] |
| 39 | 12/2/2019 | SMA Legal Update [Item 14.2.1] [s90 (3) (h)] |
| 40 | 19/2/2019 | Strategic Property Matter [Item 8.1] [s90(3) (d)] |
| 41 | 19/2/2019 | Strategic Property Development [Item 9.1] [s90(3) (b) & (d)] |
| 42 | 22/2/2019 | Update on Activities of the Strategic Risk and Internal Audit Group Meetings [Item 9.1] [s90(3) (i)] |
| 43 | 23/2/2019 | Strategic Property Matter [Item 4.2] [s90(3) (b) & (d)] |
| 44 | 26/2/2019 | Recommendation of The Committee in Confidence–19/2/2019 [Item 18.1.1] – Recommendation 1 – Strategic Property Matter [s90 (3) (d)] |
| 45 | 26/2/2019 | Advice/Recommendation of the Audit Committee in Confidence – 22/1/2019 – Advice 1 to Note – Update on Activities of the Strategic Risk and Internal Audit Group Meetings [Item 18.1.2] [s90 (3) (i)] |
| 46 | 5/3/2019 | Strategic Property Matter [Item 8.2] [s90(3) (b) & (d)] |
| 47 | 5/3/2019 | City of Music Laneway Naming [Item 8.4] [s90(3) (a) & (b)] |
| 48 | 5/3/2019 | Funding Submissions [Item 8.5] [s90(3) (b)] |
| 49 | 12/3/2019 | Recommendation of The Committee in Confidence–5/3/2019 [Item 14.1.1] – Recommendation 1 New Recreation Space [s90(3) (b)] |
| 50 | 12/3/2019 | Recommendation of The Committee in Confidence–5/3/2019 [Item 14.1.1] – Recommendation 2 Strategic Property Matter [s90(3) (b) & (d)] |
| 51 | 12/3/2019 | Recommendation of The Committee in Confidence–5/3/2019 [Item 14.1.1] – Recommendation 3 Strategic Property Matter [s90(3) (b) & (d)] |
| 52 | 12/3/2019 | Recommendation of The Committee in Confidence–5/3/2019 [Item 14.1.1] – Recommendation 4 City of Music Laneway Naming [s90(3) (a) & (b)] |
| 53 | 12/3/2019 | Recommendation of The Committee in Confidence–5/3/2019 [Item 14.1.1] – Recommendation 5 Funding Submissions [s90(3) (b)] |
| 54 | 19/3/2019 | Capital City Committee Update [Item 8.1] [s90(3) (g)] |

Previous orders still in operation

| Date | | Subject matter and basis |
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| 55 | 26/3/2019 | Recommendation of The Committee in Confidence–19/3/2019 [Item 18.1.1] – Recommendation 1 Capital City Committee Update [s90 (3) (g)] |
| 56 | 16/4/2019 | Adelaide Town Hall [Item 9.1] [s90(3) (b) & (d)] |
| 57 | 3/5/2019 | Update on Activities of the Strategic Risk and Internal Audit Group Meetings [Item 10.1] [s90(3) (i)] |
| 58 | 7/5/2019 | City of Music Laneway Naming [Item 8.1] [s90(3) (a) & (b)] |
| 59 | 14/5/2019 | Recommendation of The Committee in Confidence – 7/5/2019 [Item 14.1.1] – Recommendation 1 City of Music Laneway Naming [s90(3) (a) & (b)] |
| 60 | 14/5/2019 | Advice/Recommendation of the Audit Committee in Confidence – 3/5/2019 [Item 14.1.2] – Advice 1 to Note – Update on Activities of the Strategic Risk and Internal Audit Group Meetings [s90 (3) (i)] |
| 61 | 4/6/2019 | Strategic Property Matter [Item 8.1] [s90(3) (b) & (d)] |
| 62 | 11/6/2019 | Capital City Committee update [Item 14.1.1] [s90(3) (g)] |
| 63 | 11/6/2019 | Council's Strategic Procurement Direction [Item 14.1.2] [s90(3) (d)] |
| 64 | 18/6/2019 | Funding Matter [Item 8.1] [s90(3) (g)] |
| 65 | 25/6/2019 | Recommendations of The Committee in Confidence–18/6/2019 [Item 18.1.1] – Recommendation 1 Funding Matter [s90(3) (g)] |
| 66 | 25/6/2019 | Appointment of Chair to Rundle Mall Management Authority Board [Item 18.2.1] [s90(3) (a)] |
| Operative Confidentiality Orders 2019/2020 | | |
| 1 | 2/7/2019 | Presentation – Commonwealth Games Feasibility Study [Item 5.1] [s90(3) (j)] |
| 2 | 19/7/2019 | Update on Activities of the Strategic Risk and Internal Audit Group Meetings [Item 9.1] [s90(3) (i)] |
| 3 | 23/7/2019 | Strategic Event Matter [Item 8.1] [s90(3) (d) & (j)] |
| 4 | 23/7/2019 | Discussion Forum Item – Strategic Property Review [Item 9.1] [s90(3) (b) & (d)] |
| 5 | 30/7/2019 | Recommendation of The Committee in Confidence – 23/7/2019 – Recommendation 1 Strategic Event Matter [Item 18.1.1] [s90(3) (d) & (i)] |
| 6 | 30/7/2019 | APLA Advice 1 to Note – EOI Results – Pelzer Park/Pityarilla (Park 19) & Peppermint Park/Wita Wirra (Park 18) [Item 18.1.2] [s90(3) (d)] |
| 7 | 30/7/2019 | APLA Advice 2 to Note – Rymill Park Kiosk EOI Results [Item 18.1.2] [s90(3) (d)] |
| 8 | 30/7/2019 | Advice/Recommendations of the Audit Committee – 19/7/2019 [Item 18.1.3] Recommendation 1 Report of the Audit Committee – 19 July 2019 [Item 18.1.3] [s90(3) (b), (d) & (i)] |
| 9 | 6/8/2019 | Discussion Forum Item in Confidence – Strategic Property Investigations [Item 9.1] [s90(3) (b) & (d)] |
| 10 | 6/8/2019 | Rymill Park Kiosk EOI Results [Item 8.2] [s90(3) (d)] |
| 11 | 6/8/2019 | Property Matter [Item 8.3] [s90(3) (b)] |
| 12 | 13/8/2019 | Recommendations of The Committee in Confidence – 6/8/2019 [Item 14.1.1] Recommendation 2 Rymill Park Kiosk EOI Results [s90(3) (d)] |
| 13 | 13/8/2019 | Recommendations of The Committee in Confidence – 6/8/2019 [Item 14.1.1] Recommendation 3 Property Matter [s90(3) (b)] |
| 14 | 20/8/2019 | Strategic Procurement Matter [Item 5.1] [s90(3) (b) & (d)] |
| 15 | 20/8/2019 | Capital City Committee Update [Item 10.1] [s90(3) (g) & (j)] |
| 16 | 27/8/2019 | Recommendations of The Committee in Confidence – 20/8/2019 [Item 18.1.1] Recommendation 1 Strategic Procurement Matter [s90(3) (b) & (d)] |
| 17 | 27/8/2019 | Recommendations of The Committee in Confidence – 20/8/2019 [Item 18.1.1] Recommendation 2 Capital City Committee Update [s90(3) (g) & (j)] |
| 18 | 3/9/2019 | Discussion Forum Items in Confidence – Strategic Property Matter Update [Item 4.1] [s90(3) (b) & (d)] |
| 19 | 3/9/2019 | Discussion Forum Items in Confidence – Strategic Property Matter Update [Item 4.2] [s90(3) (b) & (d)] |
| 20 | 24/9/2019 | Appointment of Independent Council Assessment Panel Members [Item 18.1.1] [s90(3) (a)] |

| Previous orders still in operation | | |
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| Date | | Subject matter and basis |
| 21 | 24/9/2019 | CEO Performance Review [Item 18.1.2] [s90(3) (a)] |
| 22 | 1/10/2019 | Discussion Forum Item in Confidence – Strategic Property Matter [Item 8.1] [s90(3) (b) & (d)] |
| 23 | 8/10/2019 | Strategic Procurement Matter [Item 14.2.1] [s90(3) (b) & (d)] |
| 24 | 15/10/2019 | Expression of Interest – Activating Eighty-Eight O’Connell [Item 8.1] [s90(3) (d)] |
| 25 | 22/10/2019 | Update on Activities of the Strategic Risk and Internal Audit Group Meetings [Item 9.1] [s90(3) (i)] |
| 26 | 22/10/2019 | Appointment of Internal Auditor [Item 9.2] [s90(3) (k)] |
| 27 | 22/10/2019 | Recommendation of The Committee in Confidence – 15/10/2019 – Recommendation 1 Expression of Interest – Activating Eighty-Eight O’Connell [Item 18.1.1] [s90(3) (d)] |
| 28 | 22/10/2019 | Advice of the Audit Committee in Confidence – 22/10/2019 [Item 18.1.2] [s90(3) (i) & (k)] |
| 29 | 7/11/2019 | Eighty-Eight O’Connell [Item 6.1] [s90(3) (b) & (d)] |
| 30 | 12/11/2019 | EOI Results – Pelzer Park/Pityarilla (Park 19) & Peppermint Park/Wita Wirra (Park 18) [Item 8.2] [s90(3) (d)] |
| 31 | 18/11/2019 | Discussion Forum Item in Confidence – Eighty-Eight O’Connell [Item 4.1] [s90(3) (b) & (d)] |
| 32 | 19/11/2019 | Recommendation of The Committee in Confidence – 12/11/2019 [Item 18.1.1] Recommendation 2 EOI Results – Pelzer Park/Pityarilla (Park 19) & Peppermint Park/Wita Wirra (Park 18) [s90(3) (d)] |
| 33 | 19/11/2019 | Advice of the Adelaide Park Lands Authority in Confidence – 24/10/2019 – Advice 1 EOI Results – Pelzer Park/Pityarilla (Park 19) & Peppermint Park/Wita Wirra(Park 18) [Item 18.1.3] [s90(3) (d)] |
| 34 | 19/11/2019 | Access Indenture Topham Mall 2019 [Item 18.2.1] [s90(3) (d)] |
| 35 | 19/11/2019 | Audit Committee Appointment of Independent Members [Item 18.2.2] [s90(3) (a)] |
| 36 | 26/11/2019 | Moonta Street Funding [Item 8.1] [s90(3) (j)] |
| 37 | 28/11/2019 | Central Market Arcade Redevelopment [Item 5.1] [s90(3) (b) & (d)] |
| 38 | 28/11/2019 | Discussion Forum Item in Confidence – Visitor Information Feasibility Study [Item 4.1] [s90(3) (b) & (d)] |
| 39 | 28/11/2019 | Recommendation of The Committee in Confidence – Special – 28/11/2019 – Recommendation 1 Central Market Arcade Redevelopment [Item 6.1.1] [s90(3) (b) & (d)] |
| 40 | 10/12/2019 | Recommendation of The Committee in Confidence – 26/11/2019 Recommendation 1 Moonta Street Funding [Item 18.1.1] [s90(3) (j)] |
| 41 | 28/1/2020 | Rundle Street UPark Remediation Award of Contract [Item 18.1.1] [s90(3) (k)] |
| 42 | 28/1/2020 | E-Scooter Mobility Services Update – Legal Advice [Item 18.1.2] [s90(3) (h)] |
| 43 | 4/2/2020 | 2019–20 Planning and Development Fund Projects [Item 6.1] [s90(3) (b)] |
| 44 | 7/2/2020 | Update on Activities of the Strategic Risk and Internal Audit Group Meetings [Item 9.2] [s90(3) (i)] |
| 45 | 11/2/2020 | Advice of the Adelaide Park Lands Authority in Confidence – 6/2/2020 Advice of the Adelaide Park Lands Authority in Confidence – Advice 1 to Note – Adelaide High School – Expansion of Teaching Facilities [Item 18.1.1] [s90(3) (d) & (j)] |
| 46 | 11/2/2020 | Advice/Recommendations of the Audit Committee – 7/2/2020 – Audit Committee Report–7/2/2020 [Item 18.1.2] [s90(3) (b) & (i)] |
| 47 | 11/2/2020 | 2019–20 Planning and Development Fund Projects [Item 18.2.2] [s90(3) (b)] |
| 48 | 11/2/2020 | Capital City Committee Update [Item 18.2.4] [s90(3) (g) & (j)] |
| 49 | 3/3/2020 | Strategic Leasing Matter [Item 6.1] [s90(3) (d)] |
| 50 | 10/3/2020 | Advice of the Adelaide Park Lands Authority in Confidence – 5/3/2020 Advice of the Adelaide Park Lands Authority in Confidence – Advice 1 to Note–Bonython Park Kiosk EOI Results [Item 18.1.1] [s90(3) (d)] |
| 51 | 10/3/2020 | Advice of the Adelaide Park Lands Authority in Confidence – 5/3/2020 Advice of the Adelaide Park Lands Authority in Confidence – Advice 2 to Note–Jolley’s Boathouse – Lease & Capital Works Project [Item 18.1.1] [s90(3) (d)] |

| Previous orders still in operation | | |
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| Date | | Subject matter and basis |
| 52 | 10/3/2020 | Strategic Leasing Matter – Presented to Committee 3/3/2020 [Item 18.2.1] [s90(3) (d)] |
| 53 | 10/3/2020 | Corporate Complaint Preliminary Assessment [Item 18.2.3] [s90(3) (h)] |
| 54 | 17/3/2020 | Workshop – Telecommunications Smarthub [Item 6.2] [s90(3) (b) & (h)] |
| 55 | 27/3/2020 | CEO Update – Financial Impact COVID-19 [Item 5.1] [s90(3) (b) & (e)] |
| 56 | 7/4/2020 | Telstra SmartHub Telephones [Item 7.1] [s90(3) (b) & (h)] |
| 57 | 7/4/2020 | Bonython Park Kiosk EOI Results [Item 7.2] [s90(3) (d)] |
| 58 | 7/4/2020 | Strategic Property Review [Item 7.3] [s90(3) (b) & (d)] |
| 59 | 14/4/2020 | Telstra SmartHub Telephones – Presented to Committee on 7/4/2020 [Item 18.2.1] [s90(3) (b) & (h)] |
| 60 | 14/4/2020 | Advice/Recommendation of the Audit Committee – 27/3/2020 [Item 18.1.1] [s90(3) (b) & (e)] |
| 61 | 14/4/2020 | Bonython Park Kiosk EOI Results – Presented to Committee 7/4/2020 [Item 18.2.2] [s90(3) (d)] |
| 62 | 14/4/2020 | Strategic Property Review–Presented to Committee 7/4/2020 [Item 18.2.3] [s90(3) (b) & (d)] |
| 63 | 17/4/2020 | COVID-19 Update [Item 4.1] [s90(3) (b) & (e)] |
| 64 | 1/5/2020 | Strategic Property Review [Item 10.1] [s90(3) (b) & (d)] |
| 65 | 1/5/2020 | Update on Activities of the Strategic Risk and Internal Audit Group Meetings [Item 11.1] [s90(3) (i)] |
| 66 | 5/5/2020 | 2019-20 Quarter 3 Commercial Operations Report [Item 7.1] [s90(3) (b)] |
| 67 | 12/5/2020 | Advice/Recommendation of the Audit Committee – 17/4/2020 & 1/5/2020 [Item 18.1.1] [s90(3) (b), (d), (e) & (i)] |
| 68 | 12/5/2020 | 2019–20 Quarter 3 Commercial Operations Report [Item 18.2.1] [s90(3) (b)] |
| 69 | 2/6/2020 | Strategic Property Matter [Item 6.1] [s90(3) (b) & (d)] |
| 70 | 2/6/2020 | City of Music Laneway Naming [Item 6.2] [s90(3) (a) & (d)] |
| 71 | 9/6/2020 | Strategic Property Matter – Presented to Committee 2/6/2020[Item 12.1.1] [s90(3) (b) & (d)] |
| 72 | 9/6/2020 | City of Music Laneway Naming – Presented to Committee 2/6/2020[Item 12.1.2] [s90(3) (a) & (d)] |
| 73 | 9/6/2020 | Capital City Committee Update [Item 12.1.3] [s90(3) (g) & (j)] |
| 74 | 16/6/2020 | CEO Update – Litigation Update [Item 6.1] [s90(3) (h) & (i)] |
| 75 | 16/6/2020 | Workshop – Ongoing Commercial Service Provision [Item 6.2] [s90(3) (b) & (d)] |
| 76 | 19/6/2020 | Update on Activities of the Strategic Risk and Internal Audit Group Meetings [Item 11.1] [s90(3) (i)] |
| 77 | 19/6/2020 | Litigation Update [Item 11.2] [s90(3) (i)] |
| Operative Confidentiality Orders 2020/2021 | | |
| 1 | 7/7/2020 | Whitmore Square Apartments [Item 6.1] [s90(3) (b) & (d)] – Item presented to Committee for Council 14 July 2020 consideration and determination |
| 2 | 7/7/2020 | Review of E-Scooter Permit Decisions [Item 6.2] [s90(3) (h)] – Item presented to Committee for Council 14 July 2020 consideration and determination |
| 3 | 9/7/2020 | Presiding Members Report–Contract Matter [Item 5.2] [s90(3) (a)] |
| 4 | 14/7/2020 | Advice/Recommendation of the Audit Committee – 19/6/2020 [Item 12.1.1] [s90(3) (i)] |
| 5 | 14/7/2020 | Whitmore Square Apartments–Presented to Committee 7/7/2020 [Item 12.2.1] [s90(3) (b) & (d)] |
| 6 | 14/7/2020 | City Connector Deed of Agreement [Item 12.2.3] [s90(3) (d)] |
| 7 | 14/7/2020 | Review of E-Scooter Permit Decisions–Presented to Committee – 7/7/2020 [Item 12.2.4] [s90(3) (h)] |
| 8 | 4/8/2020 | Lounders Boatshed Café [Item 6.1] [s90(3) (d)] |
| 9 | 4/8/2020 | E-Scooter Mobility Services [Item 6.2] [s90(3) (d) & (h)] |
| 10 | 7/8/2020 | Provision of External Audit Services [Item 11.2] [s90(3) (k)] |

| Previous orders still in operation | | |
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| Date | | Subject matter and basis |
| 11 | 7/8/2020 | Update on Activities of the Strategic Risk and Internal Audit Group Meetings [Item 11.3] [s90(3) (i)] |
| 12 | 11/8/2020 | Advice of the Adelaide Park Lands Authority in Confidence – 6/8/2020 – Advice 1 – Lounders Boatshed Café [Item 12.1.1] [s90(3) (d)] |
| 13 | 11/8/2020 | Recommendations/Advice of the Audit Committee in Confidence – 7/8/2020 [Item 12.1.2] [s90(3) (b), (d), (i) & (k)] |
| 14 | 11/8/2020 | Lounders Boatshed Café – Presented to Committee 4/8/2020 [Item 12.2.1] [s90(3) (d)] |
| 15 | 11/8/2020 | Brown Hill and Keswick Creeks Stormwater Board – Board Member Appointments [Item 12.2.2] [s90(3) (a)] |
| 16 | 11/8/2020 | E-Scooter Mobility Services – Presented to Committee 4/8/2020 [Item 12.2.3] [s90(3) (d) & (h)] |
| 17 | 11/8/2020 | Capital City Committee Update [Item 12.2.4] [s90(3) (g) & (j)] |
| 18 | 25/8/2020 | Central Market Arcade Redevelopment [Item 4.1] [s90(3) (b) & (d)] |
| 19 | 6/10/2020 | Renewal of Recycled Water Service – Award of Contract [Item 8.1] [s90(3) (d)] |
| 20 | 6/10/2020 | Initiating the Representation Review [Item 8.2] [s90(3) (k)] |
| 21 | 9/10/2020 | Update on Activities of the Strategic Risk and Internal Audit Group Meetings [Item 10.1] [s90(3) (i)] |
| 22 | 13/10/2020 | Recommendations/Advice of the Audit Committee in Confidence – 9/10/2020 [Item 12.1.1] [s90(3) (i) & (b)] |
| 23 | 13/10/2020 | Renewal of Recycled Water Service – Award of Contract – Presented to Committee 6/10/2021 [Item 12.2.1] [s90(3) (d)] |
| 24 | 13/10/2020 | Initiating the Representation Review – Presented to Committee 6/10/2020 [Item 12.2.2] [s90(3) (k)] |
| 25 | 13/10/2020 | Adelaide Park Lands Authority – membership appointments [Item 12.2.3] [s90(3) (a)] |
| 26 | 3/11/2020 | Coring Works [Item 4.1] [s90(3) (i)] |
| 27 | 3/11/2020 | Traffic Signal Maintenance Contract Extension [Item 7.1] [s90(3) (b)] |
| 28 | 3/11/2020 | The Stables of Victoria Park – Leasing Matter [Item 7.2] [s90(3) (d)] |
| 29 | 3/11/2020 | Central Market Arcade Redevelopment Project Update [Item 7.3] [s90(3) (b) & (d)] |
| 30 | 6/11/2020 | Appointment of External Auditor [Item 10.1] [s90(3) (k)] |
| 31 | 10/11/2020 | Recommendations/Advice of the Audit Committee in Confidence – 6/11/2020 [Item 12.1.1] [s90(3) (k)] |
| 32 | 10/11/2020 | Traffic Signal Maintenance Contract Extension – Presented to Committee 3/11/2021 [Item 12.2.1] [s90(3) (b)] |
| 33 | 10/11/2020 | The Stables of Victoria Park – Leasing Matter – Presented to Committee 3/11/2020 [Item 12.2.2] [s90(3) (d)] |
| 34 | 10/11/2020 | Assignment of Lease [Item 12.2.3] [s90(3) (b) & (d)] |
| 35 | 10/11/2020 | Capital City Committee Update [Item 12.2.4] [s90(3) (j)] |
| 36 | 17/11/2020 | Workshop – A Place of Courage [Item 6.1] [s90(3) (d)] |
| 37 | 24/11/2020 | Appointment of External Auditor [Item 3.1] [s90(3) (k)] |
| 38 | 8/12/2020 | 88 O'Connell Street [Item 4.1] [s90(3) (b) & (d)] |
| 39 | 8/12/2020 | Activating Eighty Eight O'Connell [Item 7.1] [s90(3) (d)] |
| 40 | 8/12/2020 | Unnamed public road off Tom's Court [Item 7.2] [s90(3) (h)] |
| 41 | 8/12/2020 | Strategic Property Action Plan [Item 7.3] [s90(3) (b) & (d)] |
| 42 | 15/12/2020 | Recommendation of the Special Audit Committee in Confidence – 24 November 2020 [Item 12.1.1] [s90(3) (k)] |
| 43 | 15/12/2020 | Activating Eighty Eight O'Connell – Presented to Committee 8/12/2020 [Item 12.2.1] [s90(3) (d)] |
| 44 | 15/12/2020 | Unnamed public road off Tom's Court – Presented to Committee 8/12/2020 [Item 12.2.2] [s90(3) (h)] |
| 45 | 15/12/2020 | Contract Award Report – Moonta Street Construction [Item 12.2.3] [s90(3) (d)] |

Previous orders still in operation

| Date | | Subject matter and basis |
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| 46 | 15/12/2020 | Strategic Property Action Plan – Presented to Committee 8/12/2020 [Item 12.2.4] [s90(3) (b) & (d)] |
| 47 | 28/1/2021 | Contract Award Report–Supply of Sweepers [Item 12.1.1] [s90(3) (d)] |
| 48 | 5/2/2021 | Update on Activities of the Strategic Risk and Internal Audit Group Meetings [Item 10.1] [s90(3) (i)] |
| 49 | 9/2/2021 | Recommendations/Advice of the Audit Committee in Confidence – 5 February 2021 [Item 12.1.1] – Recommendation/Advice 1 – Update on Activities of the Strategic Risk and Internal Audit Group Meetings [s90(3) (i)] |
| 50 | 9/2/2021 | Capital City Committee Update [Item 12.2.1] [s90(3) (j)] |
| 51 | 9/3/2021 | Cultural Investigation Report [Item 12.2.1] [s90(3) (a), (g) & (h)] |
| 52 | 23/3/2021 | Legal Advice Discussion in relation to East-West Bikeway [Item 4.1] [s90(3) (h)] |
| 53 | 6/4/2021 | Additional – Confidential CEO Update [Item 7.2] [s90(3) (a)] |
| 54 | 20/4/2021 | CEO Update [Item 5.1.1] [s90(3) (a) & (h)] |
| 55 | 27/4/2021 | CEO Update [Item 5.1.1] [s90(3) (a), (g) & (h)] |
| 56 | 30/4/2021 | Workshop – Service Contestability [Item 9.1] [s90(3) (e)] |
| 57 | 30/4/2021 | Workshop–Service Planning and Performance: Service Contestability Update and Approach [Item 9.2] [s90(3) (e)] |
| 58 | 30/4/2021 | Activities of the Strategic Risk and Internal Audit Group Meetings [Item 9.3] [s90(3) (i)] |
| 59 | 4/5/2021 | Physical Security Contract Extension [Item 7.1] [s90(3) (b)] |
| 60 | 4/5/2021 | City Connector Deed of Agreement [Item 7.2] [s90(3) (d)] |
| 61 | 4/5/2021 | 2020-21 Quarter 3 Confidential Commercial Operations Report [Item 7.3] [s90(3) (b)] |
| 62 | 11/5/2021 | Audit Committee Report in Confidence – 30 April 2021 [Item 12.1.1] [s90(3) (e) & (i)] |
| 63 | 11/5/2021 | Physical Security Contract Extension – Presented to Committee 4/5/2021 [Item 12.2.1] [s90(3) (b)] |
| 64 | 11/5/2021 | City Connector Deed of Agreement – Presented to Committee 4/5/2021 [Item 12.2.2] [s90(3) (d)] |
| 65 | 11/5/2021 | 2020-21 Quarter 3 Confidential Commercial Operations Report – Presented to Committee 4/5/2021 [Item 12.2.3] [s90(3) (b)] |
| 66 | 1/6/2021 | Cycling Infrastructure Opportunities [Item 7.1] [s90(3) (g)] |
| 67 | 1/6/2021 | Gawler Place UPark – Priority Works [Item 7.3] [s90(3) (i)] |
| 68 | 8/6/2021 | Cycling Infrastructure Opportunities – Presented to Committee 1/6/2021 [Item 12.1.1] [s90(3) (g)] |
| 69 | 8/6/2021 | Gawler Place UPark – Priority Works – Presented to Committee 1/6/2021 [Item 12.1.3] [s90(3) (i)] |
| 70 | 29/6/2021 | Central Market Arcade Redevelopment/ Market Square [Item 6.1.2] [s90(3) (b), (d) & (h)] |
| 71 | 29/6/2021 | Presiding Member’s Report – CEO Update [Item 6.1.3] [s90(3) (a)] |
| Operative Confidentiality Orders 2021/2022 | | |
| 1 | 6/7/2021 | Whitmore Square Tenancy [Item 7.1] [s90(3) (b) & (d)] – Presented to Committee for Council 13 July 2021 consideration and determination |
| 2 | 6/7/2021 | Gawler UPark Priority Works [Item 7.2] [s90(3) (i)] – Presented to Committee for Council 13 July 2021 consideration and determination |
| 3 | 13/7/2021 | Brown Hill and Keswick Creeks Stormwater Board – Board Member Appointments [Item 12.1.1] [s90(3) (a)] |
| 4 | 13/7/2021 | Whitmore Square Tenancy [Item 12.1.2] [s90(3) (b) & (d)] – Presented to Committee 6/7/2021 |
| 5 | 13/7/2021 | Gawler UPark Priority Works [Item 12.1.3] [s90(3) (i)] – Presented to Committee 6/7/2021 |
| 6 | 30/7/2021 | Activities of the Strategic Risk and Internal Audit Group Meetings [Item 10.1] [s90(3) (i)] |
| 7 | 3/8/2021 | Open Space and Places for People Grants Submission [Item 7.1] [s90(3) (b)] – Presented to Committee for Council 10 August 2021 consideration and determination |
| 8 | 10/8/2021 | Audit Committee Report–30 July 2021 [Item 12.1.1] [s90(3) (b) & (i)] |

| Previous orders still in operation | | |
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| Date | | Subject matter and basis |
| 9 | 10/8/2021 | Open Space and Places for People Grants Submission [Item 12.2.1] [s90(3) (b)] – Presented to Committee 3/8/2021 |
| 10 | 10/8/2021 | Cultural Investigation [Item 12.2.3] [s90(3) (a), (g) & (h)] |
| 11 | 11/8/2021 | CEO Update [Item 5.1.1] [s90(3) (a) & (g)] |
| 12 | 11/8/2021 | Cultural Investigation [Item 5.2.1] [s90(3) (a), (g) & (h)] |
| 13 | 7/9/2021 | Advocacy and Funding Opportunities [Item 7.1] [s90(3) (b)] – Presented to Committee for Council 14 September 2021 consideration and determination |
| 14 | 7/9/2021 | 2020–21 Quarter 4 Confidential Commercial Operations Report [Item 7.2] [s90(3) (b)] – Presented to Committee for Council 14 September 2021 consideration and determination |
| 15 | 7/9/2021 | Strategic Property Review and Investigations (Status Update) [Item 7.3] [s90(3) (b) & (d)] – Presented to Committee for Council 14 September 2021 consideration and determination |
| 16 | 14/9/2021 | Advocacy and Funding Opportunities [Item 12.1.1] [s90(3) (b)] – Presented to Committee 7/9/2021 |
| 17 | 14/9/2021 | 2020–21 Quarter 4 Confidential Commercial Operations Report [Item 12.1.2] [s90(3) (b)] – Presented to Committee 7/9/2021 |
| 18 | 14/9/2021 | Strategic Property Review and Investigations (Status Update) [Item 12.1.3] [s90(3) (b) & (d)] – Presented to Committee 7/9/2021 |
| 19 | 5/10/2021 | Contract Award – Adelaide Free Wi-Fi [Item 7.1] [s90(3) (d)] – Presented to Committee for Council 12 October 2021 consideration and determination |
| 20 | 12/10/2021 | Contract Award – Adelaide Free Wi-Fi [Item 12.1.1] [s90(3) (d)] – Presented to Committee 5/10/2021 |
| 21 | 19/10/2021 | Park Lands License Request [Item 5.1.1] [s90(3) (j)] |
| 22 | 29/10/2021 | Activities of the Strategic Risk and Internal Audit Group Meetings [Item 10.1] [s90(3) (i)] |
| 23 | 2/11/2021 | Telecommunications SmartHub Item 7.1] [s90(3) (b) & (h)] – Presented to Committee for Council 2 November 2021 consideration and determination |
| 24 | 2/11/2021 | Residential Housing Strategic Review [Item 7.2] [s90(3) (b) & (d)] – Presented to Committee for Council 2 November 2021 consideration and determination |
| 25 | 2/11/2021 | 2021–22 Quarter 1 Confidential Commercial Operations Report [Item 7.3] [s90(3) (b)] – Presented to Committee for Council 2 November 2021 consideration and determination |
| 26 | 9/11/2021 | Audit and Risk Committee in Confidence–29 October 2021 [Item 12.1.1] [s90(3) (i)] |
| 27 | 9/11/2021 | Telecommunications SmartHub [Item 12.2.1] [s90(3) (b) & (h)] – Presented to Committee 2/11/2021 |
| 28 | 9/11/2021 | Appointment of Board Members to Adelaide Central Market Authority [Item 12.2.2] [s90(3) (a)] |
| 29 | 9/11/2021 | Residential Housing Strategic Review [Item 12.2.3] [s90(3) (b) & (d)] – Presented to Committee 2/11/2021 |
| 30 | 9/11/2021 | 2021–22 Quarter 1 Confidential Commercial Operations Report [Item 12.2.4] [s90(3) (b)] – Presented to Committee 2/11/2021 |
| 31 | 25/11/2021 | Expression of Interest Process [Item 5.1.1] [s90(3) (b) & (d)] |
| 32 | 7/12/2021 | Strategic Property Matter [Item 7.1] [s90(3) (b) & (d)] – Presented to Committee for Council 14 December 2021 consideration and determination |
| 33 | 14/12/2021 | Appointment of Council Assessment Panel Members [Item 12.1.1] [s90(3) (a)] |
| 34 | 14/12/2021 | Citizen of the Year Awards [Item 12.1.3] [s90(3) (o)] |
| 35 | 14/12/2021 | Strategic Property Matter [Item 12.1.4] [s90(3) (b) & (d)] – Presented to Committee 7/12/2021 |
| 36 | 14/12/2021 | Capital City Committee Update [Item 12.1.5] [s90(3) (j)] |
| 37 | 17/1/2022 | Park Lands License Request [Item 6.1] [s90(3) (j)] |
| 38 | 27/1/2022 | Gawler Place UPark Façade [Item 12.1.1] [s90(3) (i)] |
| 39 | 27/1/2022 | Bus Station Site–Development Options [Item 12.1.2] [s90(3) (b) & (d)] |

Previous orders still in operation

| Date | | Subject matter and basis |
|------|-----------|---|
| 40 | 1/2/2022 | 2021–2022 Quarter 2 Commercial Operations Report [Item 7.1] [s90(3) (b)] – Presented to Committee for Council 8 February 2022 consideration and determination |
| 41 | 4/2/2022 | Activities of the Strategic Risk and Internal Audit Group Meetings [Item 10.1] [s90(3) (i)] |
| 42 | 8/2/2022 | Confidential Report of the Audit and Risk Committee – 4 February 2022 [Item 12.1.1] [s90(3) (i)] |
| 43 | 8/2/2022 | 2021–2022 Quarter 2 Confidential Commercial Operations Report [Item 12.2.2] [s90(3) (b)] – Presented to Committee 1/2/2022 |
| 44 | 1/3/2022 | Assignment of Lease [Item 7.1] [s90(3) (b) & (d)] – Presented to Committee for Council 8 March 2022 consideration and determination |
| 45 | 1/3/2022 | UPark Leasing Matter [Item 7.2] [s90(3) (b) & (d)] – Presented to Committee for Council 8 March 2022 consideration and determination |
| 46 | 3/3/2022 | 360 Degree Leadership Review Tools [Item 4.2 – Discussion] [s90(3) (b)] |
| 47 | 8/3/2022 | Assignment of Lease [Item 12.1] [s90(3) (b) & (d)] – Presented to Committee 1/3/2022 |
| 48 | 8/3/2022 | UPark Leasing Matter [Item 12.2] [s90(3) (i), (b) & (d) of the Act] |
| 49 | 5/4/2022 | Unnamed public road off Tom's Court Permit [Item 7.1] [s90(3) (d) & (j)] – Presented to Committee for Council 12 April 2022 consideration and determination |
| 50 | 12/4/2022 | Unnamed public road off Tom's Court Permit [Item 12.1] [s90(3) (d) & (j)] – Presented to Committee 5/4/2022 |
| 51 | 10/5/2022 | West Franklin Stage 2 – Update [Item 12.1] [s90(3) (h)] |
| 52 | 14/6/2022 | West Franklin Stage 2 – Update [Item 12.1] [s90(3) (h)] |
| 53 | 17/6/2022 | Major Project – Accounting Treatment [Item 10.1] [s90(3) (b) & (d)] |
| 54 | 17/6/2022 | Activity of Strategic Risk & Internal Audit Group [Item 10.2] [s90(3) (i)] |
| 55 | 21/6/2022 | Rymill Park/Murlawirrapurka Kiosk Enhancement Proposal [Item 6.1] [s90(3) (b) & (d)] |
| 56 | 21/6/2022 | Adelaide Botanic High School Expansion [Item 6.2] [s90(3) (b)] |

Attachment B.

Financial

Further to the information contained in this Annual Report, Council is legislatively required to provide the following information:

- External Funding
- Audited Financial Statements and Auditor Independence

Council also provides the associated annual reports for Subsidiaries and entities to which Council has an interest in, which are separate to this Annual Report:

- Adelaide Central Market Authority
- Adelaide Economic Development Agency
- Kadaltilla/Adelaide Park Lands Authority
- Brown Hill Keswick Creek Stormwater Board

External Funding

The City of Adelaide works collaboratively with many partners. This strong partnership network will enable a far greater impact than working alone. Key to these partnerships are grants and subsidies that are received from the Australian Government and South Australian Government.

| Description | Services (\$'000) | Capital Projects (\$'000) |
|---|-------------------|---------------------------|
| Federal Funding | | |
| City Deals | 1,100 | 1,300 |
| Community Home Support Program | 253 | - |
| Local Government Financial Assistance Grants | 808 | 480 |
| Local Roads and Community Infrastructure Grants | - | 34 |
| National Heritage Incentive Scheme | 86 | - |
| State Government Funding | | |
| Adelaide Park Lands Management | 50 | - |
| City Plan | 100 | - |
| Creek of Cultural Connection * | 139 | - |
| Cycling Infrastructure | - | 3,000 |
| Hutt Street Improvements * | - | 3,000 |
| Kerbside Performance (Food Waste) * | 4 | - |
| Library – Materials Grant | 276 | - |
| Library – Operating Grant | 214 | - |
| Local Government Infrastructure Partnership Program (IPP) | - | 40 |
| Mary Lee Park (Park 27b) Changerooms* | - | 2,000 |
| Melbourne Street Improvements * | - | 1,000 |
| Organic Residential Trials (Council Modernisation)* | 41 | - |
| River Torrens Linear Trail Shared Use Path Renewal* | - | 188 |
| Park Lands Related Activity | 1,811 | - |
| School Immunisation Program | 46 | - |
| Sponsorship of Visitor Information Centre | 17 | - |
| Urban Animal & Plant Control Partnership Program* | 20 | - |
| Urban River Torrens Recovery Program | 20 | - |
| Vulnerable and Homeless People Project | 43 | - |
| Water Sustainability Grant | 20 | - |
| Other Funding Sources | | |
| Other | 3 | - |
| TOTAL | 5,051 | 11,042 |

* Funding received but project to be completed in future years

Audited Financial Statements and Auditor Independence

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City of Adelaide

General Purpose Financial Statements

for the year ended 30 June 2023

Council certificate

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 2023 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.



Clare Mockler
Chief Executive Officer



Dr Jane Lomax-Smith AM
Lord Mayor

Date: 6 October 2023.

Statement of Comprehensive Income

for the year ended 30 June 2023

| \$ '000 | Notes | 2023 | 2022 |
|--|-------|-----------------|----------------|
| Income | | | |
| Rates | 2a | 124,957 | 121,350 |
| Statutory charges | 2b | 12,160 | 10,208 |
| User charges | 2c | 66,916 | 63,132 |
| Grants, subsidies and contributions - operating | 2g | 7,696 | 9,375 |
| Investment income | 2d | 1,146 | 341 |
| Reimbursements | 2e | 1,164 | 934 |
| Other income | 2f | 1,436 | 366 |
| Net gain - equity accounted council businesses | 18(a) | 10 | — |
| Total income | | 215,485 | 205,706 |
| Expenses | | | |
| Employee costs | 3a | 72,478 | 69,092 |
| Materials, contracts and other expenses | 3b | 88,076 | 77,765 |
| Depreciation, amortisation and impairment | 3c | 52,287 | 56,568 |
| Finance costs | 3d | 952 | 1,277 |
| Net loss - equity accounted council businesses | 18(a) | — | 27 |
| Total expenses | | 213,793 | 204,729 |
| Operating surplus / (deficit) | | 1,692 | 977 |
| Physical resources received free of charge | 2i | 2,280 | 373 |
| Asset disposal and fair value adjustments | 4 | (14,747) | (658) |
| Amounts received specifically for new or upgraded assets | 2g | 6,655 | 3,411 |
| Net surplus / (deficit) | | (4,120) | 4,103 |
| Other comprehensive income | | | |
| Amounts which will not be reclassified subsequently to operating result | | | |
| Changes in revaluation surplus - I,PP&E | 9a | (6,328) | 84,305 |
| Impairment (expense) / recoupments offset to asset revaluation reserve | 9a | (41,967) | — |
| Net Actuarial Gain/(Loss) on Defined Benefit Plan | | — | (206) |
| Total amounts which will not be reclassified subsequently to operating result | | (48,295) | 84,099 |
| Total other comprehensive income | | (48,295) | 84,099 |
| Total comprehensive income | | (52,415) | 88,202 |

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

Statement of Financial Position

as at 30 June 2023

| \$ '000 | Notes | 2023 | 2022 |
|--|-------|------------------|------------------|
| ASSETS | | | |
| Current assets | | | |
| Cash and cash equivalent assets | 5a | 871 | 2,984 |
| Trade and other receivables | 5b | 22,049 | 15,774 |
| Other financial assets | 5c | 10,633 | – |
| Inventories | 5d | 741 | 541 |
| Non-current assets held for sale | 19 | 26,000 | 5,965 |
| Total current assets | | 60,294 | 25,264 |
| Non-current assets | | | |
| Trade and other receivables | 6a | 838 | 466 |
| Equity accounted investments in council businesses | 6b | 1,618 | 1,412 |
| Other non-current assets | 6c | 44,452 | 42,473 |
| Infrastructure, property, plant and equipment | 7 | 1,823,299 | 1,906,716 |
| Investment property | 7 | 2,910 | 2,870 |
| Total non-current assets | | 1,873,117 | 1,953,937 |
| TOTAL ASSETS | | 1,933,411 | 1,979,201 |
| LIABILITIES | | | |
| Current liabilities | | | |
| Trade and other payables | 8a | 33,165 | 24,286 |
| Borrowings | 8b | 4,844 | 4,842 |
| Provisions | 8c | 13,636 | 13,605 |
| Total current liabilities | | 51,645 | 42,733 |
| Non-current liabilities | | | |
| Trade and other payables | 8a | 293 | 293 |
| Borrowings | 8b | 51,432 | 54,041 |
| Provisions | 8c | 1,977 | 1,655 |
| Total non-current liabilities | | 53,702 | 55,989 |
| TOTAL LIABILITIES | | 105,347 | 98,722 |
| Net assets | | 1,828,064 | 1,880,479 |
| EQUITY | | | |
| Accumulated surplus | | 781,667 | 792,359 |
| Asset revaluation reserves | 9a | 1,018,226 | 1,066,521 |
| Other reserves | 9b | 28,171 | 21,599 |
| Total council equity | | 1,828,064 | 1,880,479 |
| Total equity | | 1,828,064 | 1,880,479 |

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 2023

| \$ '000 | Notes | Accumulated surplus | Asset revaluation reserve | Other reserves | Total equity |
|--|-------|---------------------|---------------------------|----------------|------------------|
| 2023 | | | | | |
| Balance at the end of previous reporting period | | 792,359 | 1,066,521 | 21,599 | 1,880,479 |
| Net surplus / (deficit) for year | | (4,120) | — | — | (4,120) |
| Other comprehensive income | | | | | |
| - Gain (Loss) on Revaluation of I,PP&E | 7a | — | (6,328) | — | (6,328) |
| - IPP&E impairment (expense) / recoupments offset to ARR | 7a | — | (41,967) | — | (41,967) |
| - Defined Benefit Actuarial Gain | | — | — | — | — |
| Other comprehensive income | | — | (48,295) | — | (48,295) |
| Total comprehensive income | | (4,120) | (48,295) | — | (52,415) |
| Transfers between reserves | | (6,572) | — | 6,572 | — |
| Balance at the end of period | | 781,667 | 1,018,226 | 28,171 | 1,828,064 |
| 2022 | | | | | |
| Balance at the end of previous reporting period | | 806,973 | 982,216 | 3,088 | 1,792,277 |
| Net surplus / (deficit) for year | | 4,103 | — | — | 4,103 |
| Other comprehensive income | | | | | |
| - Gain (Loss) on Revaluation of I,PP&E | 7a | — | 84,305 | — | 84,305 |
| - IPP&E impairment (expense) / recoupments offset to ARR | 7a | — | — | — | — |
| - Defined Benefit Actuarial Gain | | — | — | (206) | (206) |
| Other comprehensive income | | — | 84,305 | (206) | 84,099 |
| Total comprehensive income | | 4,103 | 84,305 | (206) | 88,202 |
| Transfers between reserves | | (18,717) | — | 18,717 | — |
| Balance at the end of period | | 792,359 | 1,066,521 | 21,599 | 1,880,479 |

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 2023

| \$ '000 | Notes | 2023 | 2022 |
|---|-------|-----------------|-----------------|
| Cash flows from operating activities | | | |
| <u>Receipts</u> | | | |
| Operating receipts | | 214,565 | 210,275 |
| Investment receipts | | 491 | 341 |
| <u>Payments</u> | | | |
| Operating payments to suppliers and employees | | (159,149) | (146,555) |
| Finance payments | | (20) | (1,277) |
| Net cash provided by (or used in) operating activities | 10b | <u>55,887</u> | <u>62,784</u> |
| Cash flows from investing activities | | | |
| <u>Receipts</u> | | | |
| Amounts Received Specifically for New/Upgraded Assets | | 6,034 | 3,411 |
| Sale of replaced assets | | 1,264 | 1,322 |
| Sale of surplus assets | | – | 19,407 |
| Sale of non current assets "held for sale" | | 6,440 | – |
| <u>Payments</u> | | | |
| Expenditure on renewal/replacement of assets | | (38,177) | (29,987) |
| Expenditure on new/upgraded assets | | (15,971) | (22,832) |
| Net purchase of investment securities | | (10,531) | (90) |
| Capital contributed to equity accounted Council businesses | | (196) | (320) |
| Net cash provided (or used in) investing activities | | <u>(51,137)</u> | <u>(29,089)</u> |
| Cash flows from financing activities | | | |
| <u>Receipts</u> | | | |
| Proceeds from Borrowings | | 15,800 | 82,350 |
| <u>Payments</u> | | | |
| Repayments of Borrowings | | (16,281) | (109,050) |
| Repayment of Finance Lease Liabilities | | (6,339) | (4,724) |
| Repayment of bonds and deposits | | (43) | (1,199) |
| Net cash provided by (or used in) financing activities | | <u>(6,863)</u> | <u>(32,623)</u> |
| Net increase (decrease) in cash held | | <u>(2,113)</u> | <u>1,072</u> |
| plus: cash & cash equivalents at beginning of period | | 2,984 | 1,912 |
| Cash and cash equivalents held at end of period | 10a | <u>871</u> | <u>2,984</u> |
| Additional information: | | | |
| plus: investments on hand – end of year | 6b | 10,997 | 466 |
| Total cash, cash equivalents and investments | | <u>11,868</u> | <u>3,450</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 2023

Contents of the Notes accompanying the General Purpose Financial Statements

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Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

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 06 October 2023.

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

The COVID-19 pandemic did not have a significant impact on the 2022/23 financial statements. Any expected financial impacts were taken into account through the budget process. As no restrictions were implemented by the Australian Government throughout the financial year Council saw an improvement to their income from user charges with increased patronage to the city.

The comparative results from the 2021/22 financial statements were impacted by the COVID-19 pandemic due to mandatory shutdowns as directed by the Australian Government and the advice from the Australian Government Department of Health and SA Health.

Examples of where the 2021/22 financial statements were impacted include:

1. Reduction in net income due to closure or reduction of services provided during the pandemic, including Off Street Parking, Expiations and On-Street Parking.
2. Payment of stimulus packages and investment in a wide range of initiatives to boost economic activity within the city to help city businesses and residents recover.
3. Reduction in expenditure in relation to cancelled events offset by expenditure through additional cleansing services to keep our city safe.

(2) The local government reporting entity

The City of Adelaide is incorporated under the South Australian *Local Government Act 1999* and has its principal place of business at 25 Pirie Street, Adelaide. 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.

The principal activities and entities conducted other than in the Council's own name that have been included in these consolidated financial statements are:

1. Adelaide Central Market Authority
2. Adelaide Economic Development Agency
3. Adelaide Park Lands Authority

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 1. Summary of Significant Accounting Policies (continued)

Other entities in which Council has an interest but does not control are reported in Note 18.

(3) Income recognition

Council recognises revenue under *AASB 1058 Income of Not-for-Profit Entities (AASB 1058)* or *AASB 15 Revenue from Contracts with Customers (AASB 15)* when appropriate.

In cases where there is an 'enforceable' contract with a customer with 'sufficiently specific' performance obligations, the transaction is accounted for under AASB 15 where income is recognised when (or as) the performance obligations are satisfied (i.e. when it transfers control of a product or service to a customer). Revenue is measured based on the consideration to which Council expects to be entitled in a contract with a customer.

In other cases, AASB 1058 applies when Council enters into transactions where the consideration to acquire an asset is significantly less than the fair value of the asset principally to enable the entity to further its objectives. The excess of the asset recognised (at fair value) over any 'related amounts' is recognised as income immediately, except in the case where a financial asset has been received to enable Council to acquire or construct a recognisable non-financial asset that is to be controlled by Council. In this case, Council recognises the excess as a liability that is recognised over time in surplus and deficit when (or as) the entity satisfies its obligations under the transfer.

Rates and utility charges

Rates and utility charges are recognised as revenue when Council obtains control over these receipts which is the beginning of the rating period to which they relate. Prepaid rates and utility charges are recognised as a financial liability until the beginning of the rating period. Discounts given and rebates are recognised in the same period as the rates and utility charges to which they relate.

Fee & statutory charges

Revenue arising from fees and charges are recognised at a point in time when the performance obligation is completed, and the customer receives the benefits of the goods/services being provided.

Licences and permits granted by Council are either short-term or low value. Revenue is recognised at the time the licence or permit is granted.

Leases in which Council does not transfer substantially all the risks and rewards incidental to ownership of an asset are classified as operating leases. Rental income arising is accounted for on a straight-line basis over the lease term and is included in revenue in the Statement of Comprehensive Income due to its operating nature. Contingent rents are recognised as revenue in the period in which they are earned.

Expiations

Expiation fees are recognised as income when control over the expiation fee is obtained. Accordingly, uncollected expiation fees are not recognised as income until payment is received. This recognises that Council does not have control over the assets comprising the expiation fees until payment is received or awarded to Council by the judicial system.

Grant income

Where Council receives an asset for significantly below fair value, the asset is recognised at fair value, related liability (or equity items) are recorded and income then is recognised for any remaining asset value at the time that the asset is received. Where Council receive funding under an enforceable contract to acquire or construct a specified item of property, plant and equipment which will be under Council's control on completion, revenue is recognised as and when the obligation to construct or purchase is completed. For construction projects, this is generally as the construction progresses in accordance with costs incurred.

Physical assets contributed to Council are recognised as revenue when Council obtains control of the asset and there is sufficient data in the form of drawings and plans to determine the approximate specifications and values of such assets.

Where grant income arises from an agreement which is enforceable and contains sufficiently specific performance obligations, revenue is recognised when control of each performance obligation is satisfied. Performance obligations vary in each

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 1. Summary of Significant Accounting Policies (continued)

agreement and payment terms vary depending on terms of the grant. Cash is received upfront for some grants and on the achievement of certain payment milestones for others.

(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. A detailed statement of the accounting policies applied to financial instruments forms part of Note 12.

(5) Inventories

Inventories held in respect of business undertakings have been valued at the lower of cost and net realisable value.

(6) Infrastructure, property, plant and equipment

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.

Capital works still in progress at reporting date are recognised as Infrastructure, Property, Plant and Equipment.

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. Items of property, plant and equipment with a total value less than \$5,000 are treated as an expense in the year of acquisition. All other items of property, plant and equipment are capitalised.

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

The majority of 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.

Assets that have an indefinite useful life are land, the formation components of footpaths, bikeways and roads, statues and monuments and the civic collection.

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

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 1. Summary of Significant Accounting Policies (continued)

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, but appropriate records covering the entire life cycle of these assets are not available, and extreme care should be used in interpreting financial information based on these estimates.

Plant, Furniture & Equipment

| | |
|------------------------------------|---------------|
| Office Furniture & Equipment | 3 to 25 years |
| Vehicles and Road-making Equipment | 2 to 20 years |
| Other Plant & Equipment | 3 to 30 years |

Buildings

| | |
|---------------------------|-----------------|
| Structure – Other | 30 to 150 years |
| Structure – Heritage | 250 years |
| Other Building Components | 10 to 100 years |

Infrastructure

| | |
|------------------------------------|-----------------|
| Sealed Roads – Surface | 15 to 25 years |
| Sealed Roads – Structure | 30 to 80 years |
| Sealed Roads - Formation | Indefinite |
| Bridges – Major | 20 to 100 years |
| Bridges – Minor | 25 to 75 years |
| Footpaths and Bikeways - Surface | 20 to 50 years |
| Footpaths and Bikeways - Pavement | 30 to 100 years |
| Footpaths and Bikeways - Formation | Indefinite |
| Kerb and Water Table | 60 to 120 years |
| Stormwater Drainage Networks | 50 to 125 years |
| Culverts | 80 years |
| Weir Components | 25 to 100 years |
| Basins | 50 to 80 years |
| Earth Retaining Structures | 30 to 80 years |
| Gross Pollutant Traps | 80 years |
| Irrigation | 10 to 30 years |
| Traffic Signals | 10 to 30 years |
| Lighting and Electricals | 25 to 30 years |
| Electrical Switch Boards | 30 years |
| Ticket Machines | 10 years |
| CCTV | 5 to 10 years |
| Sports Fields | 15 to 50 years |
| Park Land and Open Space Assets | 5 to 80 years |
| Statues & Monuments | Indefinite |
| Urban Elements | 5 to 80 years |
| Public Art | 5 to 15 years |

Other Assets

| | |
|---------------------|---------------|
| Civic Collection | Indefinite |
| Right-of-Use Assets | 3 to 15 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.

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 1. Summary of Significant Accounting Policies (continued)

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.

(7) Investment property

Investment property comprises land and / or buildings that are principally held for long-term rental yields, capital gains or both that is not occupied by Council.

Investment property is carried at fair value, representing an in-house valuation based on a capitalisation method.

Annual changes in the fair value of Investment Properties are recorded in the Statement of Comprehensive Income as part of "Investment Income".

Full revaluations are carried out every three to five years with an appropriate management review each year in between the full revaluations.

The last full revaluation for Council's Investment Properties was dated 30/06/2023.

(8) Payables

8.1 Goods and 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.

8.2 Payments received in advance and 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.

(9) Borrowings

Borrowings are initially recognised at fair value, net of transaction costs incurred and are subsequently measured at amortised cost. Any difference between the proceeds (net of transaction costs) and the redemption amount is recognised in the Statement of Comprehensive Income over the period of the borrowings using the effective interest method.

Borrowings are carried at their principal amounts which represent the present value of future cash flows associated with servicing the debt. Interest is accrued over the period to which it relates, and is recorded as part of "Payables".

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 1. Summary of Significant Accounting Policies (continued)

(10) Employee benefits

10.1 Salaries, wages and 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 average discount rate 3.92% (2022, 3.77%)

Weighted average settlement period 10 years (2022, 10 years)

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.

10.2 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 17.

(11) 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.

(12) Leases

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

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

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.

The right-of-use assets are also subject to impairment.

ii) Lease Liabilities

At the commencement date of the lease, 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, Council uses its incremental borrowing rate or the interest rate implicit in the lease.

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 1. Summary of Significant Accounting Policies (continued)

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

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 an expense on a straight-line basis over the lease term.

iv) Leases with variable payments

Council leases the Light Square Car Park from the Department of Further Education Employment, Science and Technology under a lease which commenced 9 January 1983 for a period of 60 years. This lease contains variable payment terms that are linked to the car park's net profit at the reporting date.

Additionally, Council also leases the Vaughan Place car park under a lease which expires 31 January 2030. The lease contains variable payment terms that are linked to the car park's net profit at the reporting date.

Variable lease payments for these leases are recognised in the Statement of Comprehensive Income in the period in which the condition that triggers those payments occurs.

12.2 Council as a lessor

Leases in which Council does not transfer substantially all the risks and rewards incidental to ownership of an asset are classified as operating leases. Rental income arising is accounted for on a straight-line basis over the lease term and is included in revenue in the Statement of Comprehensive Income due to its operating nature. Initial direct costs incurred in negotiating and arranging an operating lease are added to the carrying amount of the leased asset and recognised over the lease term on the same basis as rental income. Contingent rents are recognised as revenue in the period in which they are earned.

(13) Equity accounted Council businesses

Council participates in cooperative arrangements with other councils for the provision of services and facilities. Council's interests in cooperative arrangements, which are only recognised if material, are accounted for in accordance with AASB 128 and set out in detail in Note 18.

(14) Non-Current Assets Held for Sale

Non-Current Assets which Council has decided to sell as surplus to requirements, are recognised at the carrying value at the time of that decision.

(15) GST implications

In accordance with Interpretation 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.

(16) New accounting standards

The Council applied for the first-time certain standards and amendments, which are effective for annual periods beginning on or after 1 January 2022. The Council has not early adopted any other standard, interpretation or amendment that has been issued but is not yet effective.

Standards issued by the AASB not yet effective

The AASB has issued Australian Accounting Standards and Interpretations which are not effective at 30 June 2023. 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.

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 1. Summary of Significant Accounting Policies (continued)

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* (amended by *AASB 2020-6 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-Current - Deferral of Effective Date*, *AASB 2022-6 Amendments to Australian Accounting Standards - Non-current Liabilities with Covenants*)
- *AASB 2021-2 Amendments to Australian Accounting Standards - Disclosure of Accounting Policies and Definition of Accounting Estimates* (This standard amends a number of Standards as follows: *AASB 7 Financial Instruments: Disclosures* – to clarify that information about measurement bases for financial instruments is expected to be material to an entity's financial statements, *AASB 101 Presentation of Financial Statements* - to require entities to disclose their material accounting policy information rather than their significant accounting policies, *AASB 108 Accounting Policies, Changes in Accounting Estimates and Errors* - to clarify how entities should distinguish changes in accounting policies and changes in accounting estimates, *AASB 134 Interim Financial Reporting* - to identify material accounting policy information as a component of a complete set of financial statements, *AASB Practice Statement 2: Making Materiality Judgements* - to provide guidance on how to apply the concept of materiality to accounting policy disclosures)
- *AASB 2022-7 Editorial Corrections to Australian Accounting Standards and Repeal of Superseded and Redundant Standards*. (This standard amends a number of Standards as follows: *AASB 7 Financial Instruments: Disclosures*, August 2015, *AASB 116 Property, Plant and Equipment*, August 2015, *AASB 124 Related Party Disclosures*, July 2015, *AASB 128 Investments in Associates and Joint Ventures*, August 2015, *AASB 134 Interim Financial Reporting*, August 2015, *AASB 1054 Australian Additional Disclosures*, May 2011, *AASB Practice Statement 2: Making Materiality Judgements*, December 2017. This Standard repeals Australian Accounting Standards that have been superseded by other Standards but not formally repealed. It also repeals Standards that amend other Standards as their principal purpose but which have not been formally repealed, provided their Parliamentary disallowance period and legal commencement date have passed)

Effective for NFP annual reporting periods beginning on or after 1 January 2024

- *AASB 2022-5 Amendments to Australian Accounting Standards - Lease Liability in a Sale and Leaseback*. (This Standard makes amendments to *AASB 16 Leases*, February 2016. These amendments arise from the issuance of International Financial Reporting Standard Lease Liability in a Sale and Leaseback (Amendments to IFRS 16) by the International Accounting Standards Board (IASB) in September 2022)
- *AASB 2022-10 Amendments to Australian Accounting Standards - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities* (This Standard makes amendments to *AASB 13 Fair Value Measurement*, August 2015 for application by not-for profit public sector)

(17) 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.

(18) 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 2023

Note 2. Income

| \$ '000 | 2023 | 2022 |
|--|----------------|----------------|
| (a) Rates | | |
| General rates | | |
| General rates | 125,329 | 123,141 |
| Less: mandatory rebates | (5,531) | (5,530) |
| Less: discretionary rebates, remissions and write-offs | (1,332) | (2,091) |
| Total general rates | 118,466 | 115,520 |
| Other rates (including service charges) | | |
| Landscape levy | 2,097 | 1,979 |
| Rundle Mall Separate Rate | 3,889 | 3,810 |
| Building Upgrade Finance | 41 | 41 |
| Total other rates (including service charges) | 6,027 | 5,830 |
| Other charges | | |
| Penalties for late payment | 464 | — |
| Total other charges | 464 | — |
| Total rates | 124,957 | 121,350 |
| (b) Statutory charges | | |
| Development Act fees | 2,080 | 1,921 |
| Animal registration fees and fines | 38 | 39 |
| Parking fines / expiation fees | 8,374 | 7,093 |
| Other Fees, Fines, Penalties and Expiations | 495 | 276 |
| Encroachments Fees | 454 | 328 |
| Food Inspections Fees / Fines | 20 | 23 |
| Residential Parking Permits | 51 | 50 |
| Section 7 Searches | 103 | 111 |
| Temporary Parking Control Permits | 523 | 316 |
| Water Systems Fees | 22 | 51 |
| Total statutory charges | 12,160 | 10,208 |

City of Adelaide

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 2. Income (continued)

| \$ '000 | 2023 | 2022 |
|---------------------------------|---------------|---------------|
| (c) User charges | | |
| Parking fees | 11,393 | 10,302 |
| Property lease | 8,933 | 9,727 |
| Sundry | 47 | 120 |
| Adelaide Aquatic Centre Charges | 6,545 | 5,526 |
| Adelaide Golf Links Charges | 3,624 | 3,554 |
| Adelaide Town Hall Charges | 2,194 | 1,434 |
| Bus Ticket Sales | — | 6 |
| Compost Sales | 731 | 690 |
| Event Fees | 223 | 138 |
| Library Centre | 6 | 6 |
| Off-Street Parking | 30,804 | 27,911 |
| Park Lands Events Fees | 289 | 352 |
| Property Recovery | 1,737 | 3,087 |
| Rundle Mall | 390 | 279 |
| Total user charges | 66,916 | 63,132 |

(d) Investment income

| | | |
|---|--------------|------------|
| Interest on investments | | |
| - Local Government Finance Authority | 41 | 56 |
| - Banks and other | 348 | 8 |
| Investment property rental income | 193 | 187 |
| Unwinding of premiums and discounts | 655 | — |
| Financial Instrument - Fair Value Increase / (Decrease) | (101) | 90 |
| Interest on Finance Leases | 10 | — |
| Total investment income | 1,146 | 341 |

(e) Reimbursements

| | | |
|-----------------------------|--------------|------------|
| Private works | 985 | 567 |
| Other | 179 | 367 |
| Total reimbursements | 1,164 | 934 |

(f) Other income

| | | |
|-------------------------------|--------------|------------|
| Insurance & Other Recoupments | 651 | 28 |
| Sundry | 218 | 237 |
| Commission | 378 | 101 |
| Other | 189 | — |
| Total other income | 1,436 | 366 |

City of Adelaide

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 2. Income (continued)

| \$ '000 | 2023 | 2022 |
|---------|------|------|
|---------|------|------|

(g) Grants, subsidies and contributions

Amounts received specifically for new or upgraded assets

| | | |
|--------------|--------------|--------------|
| Total | 6,655 | 3,411 |
|--------------|--------------|--------------|

Other grants, subsidies and contributions

| | | |
|---|-------|-------|
| Other grants, subsidies and contributions | 5,644 | 7,145 |
| Untied - Financial Assistance Grant | 1,287 | 1,178 |
| Roads to Recovery | — | 255 |
| Home and Community Care Grant | 253 | 291 |
| Library and communications | 491 | 504 |
| Sundry | 21 | 2 |

| | | |
|--|--------------|--------------|
| Total other grants, subsidies and contributions | 7,696 | 9,375 |
|--|--------------|--------------|

| | | |
|--|---------------|---------------|
| Total grants, subsidies and contributions | 14,351 | 12,786 |
|--|---------------|---------------|

The functions to which these grants relate are shown in Note 11.

(i) Sources of grants

| | | |
|-------------------------|---------------|---------------|
| Commonwealth Government | 4,335 | 4,709 |
| State Government | 9,955 | 7,877 |
| Other | 61 | 200 |
| Total | 14,351 | 12,786 |

(h) Conditions over grants and 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 | 14 | 14 |
|---|-----------|-----------|

| | | |
|---|-----------|-----------|
| Unexpended at the close of this reporting period | 14 | 14 |
|---|-----------|-----------|

(i) Physical resources received free of charge

| | | |
|---|--------------|------------|
| Roads, bridges and footpaths | 2,280 | 373 |
| Total physical resources received free of charge | 2,280 | 373 |

Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 3. Expenses

| \$ '000 | Notes | 2023 | 2022 |
|---|-------|---------------|---------------|
| (a) Employee costs | | | |
| Salaries and wages | | 64,347 | 61,317 |
| Employee leave expense | | 8,042 | 7,290 |
| Superannuation - defined contribution plan contributions | 17 | 7,146 | 6,341 |
| Workers' compensation insurance | | 1,414 | 1,624 |
| Income Protection Insurance | | 345 | 324 |
| Less: capitalised and distributed costs | | (8,816) | (7,804) |
| Total operating employee costs | | 72,478 | 69,092 |
| Number of Employees (full time equivalent at end of reporting period) | | 576 | 693 |
| Number of Employees (temporary full time equivalent at end of reporting period) | | 117 | 116 |
| (b) Materials, contracts and other expenses | | | |
| (i) Prescribed expenses | | | |
| Auditor's Remuneration | | 79 | 107 |
| - Other services | | 184 | — |
| Bad and doubtful debts | | (170) | 409 |
| Elected members' expenses | | 521 | 500 |
| Election expenses | | 352 | 147 |
| Lease expense - low value assets / short term leases | | 150 | 29 |
| Lease expense - variable payments | | 798 | 689 |
| Other | | 111 | 78 |
| Subtotal - prescribed expenses | | 2,025 | 1,959 |

Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 3. Expenses (continued)

| \$ '000 | 2023 | 2022 |
|--|---------------|---------------|
| (ii) Other materials, contracts and expenses | | |
| Contractors | 15,947 | 14,558 |
| Energy | 7,037 | 5,761 |
| Maintenance | 9,044 | 8,144 |
| Legal expenses | 1,587 | 1,428 |
| Levies Paid to Government - including NRM levy | 2,546 | 2,346 |
| Levies - other | 41 | 41 |
| Parts, accessories and consumables | 5,416 | 5,892 |
| Professional services | 6,710 | 3,932 |
| Advertising and Promotion | 3,644 | 4,068 |
| Bank Charges and Cash Collection | 1,103 | 1,034 |
| Catering | 1,226 | 880 |
| Cleaning | 2,671 | 2,962 |
| Communications | 439 | 304 |
| Contractual Expenses | 726 | 363 |
| Water | 2,112 | 2,096 |
| Entertainment - Council and Civic Events | 131 | 56 |
| External Plant Hire | 1,315 | 1,273 |
| Insurance | 2,528 | 2,237 |
| Investment Property Expenses | 100 | 248 |
| Minor Plant and Equipment | 619 | 456 |
| Printing, Freight and Postage | 601 | 459 |
| Rates and Taxes | 324 | 327 |
| Registrations | 205 | 196 |
| Searches | 365 | 240 |
| Security | 2,255 | 2,025 |
| Sponsorships, Contributions and Donations | 11,348 | 10,829 |
| Subscriptions | 1,779 | 1,684 |
| Training and Development | 502 | 328 |
| Waste Services | 3,593 | 1,673 |
| Other | 196 | 71 |
| Less: capitalised and distributed Costs | (59) | (105) |
| Subtotal - Other material, contracts and expenses | 86,051 | 75,806 |
| Total materials, contracts and other expenses | 88,076 | 77,765 |

City of Adelaide

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 3. Expenses (continued)

| \$ '000 | 2023 | 2022 |
|--|---------------|---------------|
| (c) Depreciation, amortisation and impairment | | |
| (i) Depreciation and amortisation | | |
| Buildings | 9,381 | 12,798 |
| Infrastructure | | |
| - Stormwater and Drainage | 2,816 | 2,759 |
| - Public Art | 69 | 4 |
| - Bridges | 2,088 | 2,099 |
| - Footpaths | 7,783 | 6,805 |
| - Kerb & Water Table | 1,443 | 1,430 |
| - Public Lighting | 5,470 | 5,234 |
| - Roads | 7,196 | 7,080 |
| - Ticket Machines | 168 | 289 |
| - Traffic Signals | 3,042 | 3,102 |
| - Urban Elements | 3,172 | 3,220 |
| Right-of-use assets | 5,298 | 5,188 |
| Plant and equipment | 1,927 | 2,095 |
| Furniture and fittings | 1,202 | 1,417 |
| Library books | – | 561 |
| Park Land Improvements | 1,232 | 2,487 |
| Subtotal | 52,287 | 56,568 |
| Total depreciation, amortisation and impairment | 52,287 | 56,568 |
| (d) Finance costs | | |
| Interest on loans | 24 | 261 |
| Interest on leases | 949 | 1,016 |
| Other | 3 | – |
| Less: capitalised and distributed costs | (24) | – |
| Total finance costs | 952 | 1,277 |

Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 4. Asset disposal and fair value adjustments

| \$ '000 | 2023 | 2022 |
|---|-----------------|----------------|
| Infrastructure, property, plant and equipment | | |
| (i) Assets renewed or directly replaced | | |
| Proceeds from disposal | 1,264 | 1,322 |
| Less: carrying amount of assets sold | (7,991) | (3,634) |
| Gain (loss) on disposal | (6,727) | (2,312) |
| (ii) Assets surplus to requirements | | |
| Proceeds from disposal | 6,586 | 64,907 |
| Less: carrying amount of assets sold | (8,404) | (63,253) |
| Less: Write off of assets surplus to requirements | (6,232) | — |
| Gain (loss) on disposal | (8,050) | 1,654 |
| Fair value adjustments | | |
| Investment property - fair value increase / (decrease) | 30 | — |
| Total fair value adjustments | 30 | — |
| Net gain (loss) on disposal or revaluation of assets | (14,747) | (658) |

City of Adelaide

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 5. Current assets

| \$ '000 | 2023 | 2022 |
|---------|------|------|
|---------|------|------|

(a) Cash and cash equivalent assets

| | | |
|--|------------|--------------|
| Cash on hand and at bank | 450 | 2,573 |
| Deposits at call | 421 | 411 |
| Total cash and cash equivalent assets | 871 | 2,984 |

(b) Trade and other receivables

| | | |
|--|---------------|---------------|
| Rates - general and other | 6,992 | 6,228 |
| Accrued revenues | 5,431 | 3,197 |
| Debtors - general | 3,951 | 3,349 |
| GST recoupment | 2,375 | 1,930 |
| Prepayments | 3,481 | 2,196 |
| Deferred Rent | 85 | 163 |
| Finance Lease Receivable | 8 | — |
| Subtotal | 22,323 | 17,063 |
| Less: provision for expected credit losses | (274) | (1,289) |
| Total trade and other receivables | 22,049 | 15,774 |

(c) Other financial assets

| | | |
|---|---------------|----------|
| Other Financial Assets (Cash Investments) | 10,633 | — |
| Total other financial assets (investments) | 10,633 | — |

Amounts included in other financial assets that are not expected to be received within 12 months of reporting date are disclosed in Note 13.

Amounts included in other financial assets that are not expected to be received within 12 months of reporting date are disclosed in Note 12.

(d) Inventories

| | | |
|--------------------------|------------|------------|
| Stores and materials | 527 | 339 |
| Trading stock | 180 | 150 |
| Other | 34 | 52 |
| Total inventories | 741 | 541 |

City of Adelaide

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 6. Non-current assets

| \$ '000 | Notes | 2023 | 2022 |
|---|--------|---------------|---------------|
| (a) Trade and other receivables | | | |
| Receivables | | | |
| Finance Lease Receivable | | 474 | — |
| Subtotal | | 474 | — |
| Total receivables | | 474 | — |
| Other financial assets (investments) | | | |
| Ergo Apartments - Shared Equity Loans at Fair Value through Surplus/(Deficit) | | 364 | 466 |
| Total other financial assets (investments) | | 364 | 466 |
| Total financial assets | | 838 | 466 |
| (b) Equity accounted investments in council businesses | | | |
| The Brown Hill and Keswick Creeks Stormwater Board | 18(a)i | 1,618 | 1,412 |
| Total equity accounted investments in Council businesses | | 1,618 | 1,412 |
| (c) Other non-current assets | | | |
| Inventories | | | |
| Library books | | 2,796 | — |
| Provision for obsolete stock | | (1,532) | — |
| Total inventories | | 1,264 | — |
| Other | | | |
| Other financial asset at amortised cost | | 17,916 | 17,261 |
| Deferred rent | | 43 | 129 |
| Prepayment for development contract | | 25,229 | 25,083 |
| Total other | | 43,188 | 42,473 |
| Total other non-current assets | | 44,452 | 42,473 |

City of Adelaide

Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 7. Infrastructure, property, plant & equipment and investment property

Infrastructure, property, plant and equipment

| as at 30/06/22 | | | | | | | | | | | | | as at 30/06/23 | | | | | | | | | | | | |
|---|------------------|---------------|---------|--------------------------|-----------------|---|--------------------------|------------------------|-------------------------------|--------------------------------------|---------------|-------------------------|------------------------------|------------------|---------------|--|--|---|---------------|-----------|--------------------------|-----------------|---|---------|--------|
| \$ '000 | Fair Value Level | At Fair Value | At Cost | Accumulated Depreciation | Carrying amount | Asset movements during the reporting period | | | | | | | | | | | | | At Fair Value | At Cost | Accumulated Depreciation | Carrying amount | | | |
| | | | | | | Asset Additions New / Upgrade | Asset Additions Renewals | WDV of Asset Disposals | Depreciation Expense (Note 3) | Loss (Recognised in Equity) (Note 9) | WIP Transfers | Adjustments & Transfers | Revised Expenditure (Note 3) | Reclassification | Grated Assets | The forfeited "held for sale" category | Revaluation Decrements to P&L (Note 4) | Revaluation Decrements to Equity (Note 9) | | | | | Revaluation Increments to Equity (Note 9) | | |
| Capital work in progress | | - | 37,610 | - | 37,610 | 21,122 | 36,145 | - | - | - | (50,359) | (359) | (345) | - | - | - | - | - | - | - | 43,815 | - | 43,815 | | |
| Land | | | | | | | | | | | | | | | | | | | | | | | | | |
| Land - other | 2 | 163,995 | - | - | 163,995 | - | - | (245) | - | - | - | - | - | - | - | (26,000) | - | - | - | 6,545 | - | 144,295 | | | |
| Community Land | 3 | 13,680 | - | - | 13,680 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 13,680 | - | 13,680 | | |
| Land - Crown | 3 | - | 388,400 | - | 388,400 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 388,400 | - | 388,400 | | |
| Buildings | | | | | | | | | | | | | | | | | | | | | | | | | |
| Buildings | 2 | 301,993 | - | (155,355) | 146,638 | - | - | (581) | (5,411) | (10,415) | 1,878 | - | - | - | 436 | - | - | - | - | - | 302,409 | - | (169,865) | 132,544 | |
| Buildings | 3 | 227,913 | - | (94,511) | 133,402 | - | - | (1,304) | (3,970) | (31,552) | 2,069 | (490) | - | 67 | - | - | - | - | - | - | 207,019 | - | (108,796) | 98,223 | |
| Park, Land & Open Space Assets | 3 | 57,565 | - | (14,478) | 43,087 | - | - | (459) | (1,232) | - | 4,011 | - | - | - | - | - | (6,232) | (12,876) | - | - | 47,623 | - | (21,325) | 26,298 | |
| Infrastructure | | | | | | | | | | | | | | | | | | | | | | | | | |
| Stormwater and Drainage | 3 | 274,768 | - | (140,674) | 134,094 | - | - | (163) | (2,816) | - | 7,497 | - | - | - | - | - | - | - | - | - | 281,948 | - | (143,336) | 138,612 | |
| Bridges | 3 | 178,529 | - | (119,026) | 59,503 | - | - | (29) | (2,088) | - | 149 | - | - | - | - | - | - | - | - | - | 178,560 | - | (121,025) | 57,535 | |
| Footpaths | 3 | 481,057 | - | (200,041) | 281,016 | - | - | (2,273) | (7,783) | - | 9,210 | - | - | - | - | - | - | (51) | - | - | 486,357 | - | (206,238) | 280,119 | |
| Kerb & Water Table | 3 | 119,190 | - | (47,365) | 71,825 | - | - | (176) | (1,443) | - | 928 | - | - | - | - | - | - | - | - | - | 119,743 | - | (48,595) | 71,148 | |
| Public Lighting | 3 | 144,092 | - | (79,867) | 64,225 | - | - | (556) | (5,470) | - | 6,233 | - | - | - | - | - | - | - | - | - | 148,857 | - | (84,426) | 64,431 | |
| Roads | 3 | 292,938 | - | (91,021) | 201,917 | - | - | (1,237) | (7,196) | - | 5,472 | - | - | - | - | 2,280 | - | - | - | 26 | 296,524 | - | (95,262) | 201,262 | |
| Ticket Machines | 3 | 1,685 | - | (319) | 1,366 | - | - | (39) | (168) | - | 50 | - | - | - | - | - | - | - | - | - | 1,683 | - | (474) | 1,209 | |
| Traffic Signals | 3 | 60,525 | - | (38,161) | 22,364 | - | - | (1,480) | (3,042) | - | 1,993 | - | - | - | - | - | - | - | - | - | 59,352 | - | (38,517) | 19,835 | |
| Urban Elements | 3 | 56,201 | - | (27,547) | 28,654 | - | - | (394) | (3,172) | - | 3,052 | - | - | - | - | - | - | - | - | - | 58,371 | - | (30,231) | 28,140 | |
| Public Art | 3 | 38,914 | - | (409) | 38,505 | - | - | (228) | (69) | - | 594 | - | - | - | - | - | - | - | - | 15 | 39,281 | - | (474) | 38,807 | |
| Other | | | | | | | | | | | | | | | | | | | | | | | | | |
| Right-of-Use Assets | | 64,922 | - | (16,751) | 48,171 | - | - | - | (5,298) | - | - | 3,264 | - | - | - | - | - | - | - | - | 67,951 | - | (21,815) | 46,136 | |
| Library Books | | - | 8,970 | (7,068) | 1,902 | - | - | - | - | - | - | (1,902) | - | - | - | - | - | - | - | - | - | - | - | - | |
| Equipment, Furniture and Fittings | | - | 42,577 | (38,694) | 3,883 | - | 125 | (488) | (1,202) | - | 3,675 | - | - | - | - | - | - | - | - | - | 13,407 | - | (6,498) | 6,909 | |
| Plant and Equipment | | - | 21,566 | (10,435) | 11,131 | - | - | (798) | (1,927) | - | 3,529 | - | - | - | - | - | - | - | - | - | 20,496 | - | (9,961) | 10,535 | |
| Civic Collection | | - | 11,348 | - | 11,348 | - | - | - | - | - | 18 | - | - | - | - | - | - | - | - | - | - | 11,366 | - | - | 11,366 |
| Total infrastructure, property, plant and equipment | | 2,477,967 | 510,471 | (1,081,722) | 1,906,716 | 21,122 | 36,270 | (10,430) | (52,287) | (41,967) | (11) | 513 | (345) | (1) | 2,280 | (26,000) | (6,232) | (12,927) | 6,599 | 2,453,653 | 477,484 | (1,107,838) | 1,823,299 | | |
| Comparatives | | 2,369,708 | 490,245 | (962,698) | 1,897,255 | 26,228 | 28,204 | (63,889) | (56,568) | - | - | 25 | (1,215) | - | 373 | (8,005) | - | (10,835) | 95,140 | 2,477,967 | 510,471 | (1,081,722) | 1,906,716 | | |

City of Adelaide

Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 7. Infrastructure, property, plant & equipment and investment property

Investment property

[illegible]

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 7. Infrastructure, property, plant & equipment and investment property (continued)

Valuation of Infrastructure, Property, Plant & Equipment and Investment Property

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 7(a) 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.

Where there is no known market for buildings, infrastructure and other assets. These assets are valued at 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

A majority of the land under Council's care and control has been declared as community land under the provisions of the *Local Government Act 1999*.

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 7. Infrastructure, property, plant & equipment and investment property (continued)

Council's principal role as a provider of services to the community, promotes alignment with strategic outcomes as opposed to outright revenue generation. 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" incorporating such restrictions as mentioned above.

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.

Park Land & Open Space Assets

Park Land and Open Space assets were valued by Council officers at current replacement cost during the reporting period ended 30 June 2023.

Land

Land, excluding Park Lands and Land under Roads were valued using the market approach during the reporting period ended 30 June 2021 by independent valuers.

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.

Buildings

Building assets were valued using the market or current replacement cost approach with the most recent valuation conducted during the reporting period ended 30 June 2021 by independent valuers. Acquisitions subsequent to the most recent valuation have been measured at cost.

Infrastructure

Bridges

Bridge assets are revalued periodically by independent valuers. The most recent valuation was completed during the period ended 30 June 2020. Bridge assets are valued at current replacement cost less depreciation.

Footpaths

Footpaths were valued by Council officers using the current replacement cost approach. The most recent valuation was conducted during the period ended 30 June 2022 and was based on unit rates to replace the associated footpath component. All acquisitions made after this date are recorded at cost.

Kerb and Water Table

Kerb and water table were valued by Council officers using the current replacement cost approach. The most recent valuation was conducted for the period ended 30 June 2019 and was based on unit rates to replace the associated kerb component. All acquisitions made after the date of valuation are recorded at cost.

Public Art

Public art assets are revalued periodically by independent valuers. The most recent valuation was completed during the period ended 30 June 2022.

Public Lighting, Electrical and CCTV Network

Public lighting, electrical and CCTV network assets were valued internally using the current replacement cost approach. The most recent valuation was conducted for the period ended 30 June 2020 and was based on the unit rates to replace the associated component. All acquisitions made after the date of valuation are recorded at cost.

Roads

Road assets were valued internally using the current replacement cost approach. The most recent valuation was conducted for the period ended 30 June 2019 and was based on the unit rates to replace the associated road component. In 2022 we

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 7. Infrastructure, property, plant & equipment and investment property (continued)

reassessed the componentisation of the Road, as well as their useful lives, this resulted in a revaluation increment recognised in the Asset Revaluation Reserve for the period ended 30 June 2022.

Stormwater and Drainage

Stormwater and drainage assets are periodically valued with the most recent revaluation conducted for the period ended 30 June 2019 using the current replacement cost approach. The majority of the stormwater revaluation was conducted by an independent valuer, however the valuation of Council's gross pollutant traps and earth retaining walls was determined internally.

Ticket Machines

Ticket machines were valued internally using the current replacement cost approach. The most recent valuation was conducted for the period ended 30 June 2022 and was based on the unit rates to replace the associated ticket machine component. All acquisitions made after the date of valuation are recorded at cost.

Traffic Signals

Traffic Signal assets were valued internally using the current replacement cost approach. The most recent valuation was conducted for the period ended 30 June 2020 and was based on the unit rates to replace the associated traffic signal component. All acquisitions made after the date of valuation are recorded at cost.

Urban Elements

Urban elements were valued internally using the current replacement cost approach. The most recent valuation was conducted for the period ended 30 June 2021 and was based on unit rates to replace the associated asset. All acquisitions made after the date of valuation are recorded at cost.

Plant & Equipment

Plant and equipment is valued at historical cost less depreciation.

Equipment, Furniture & Fittings

Equipment, furniture and fittings is valued at historical cost less depreciation.

Civic Collection

The civic collection is recognised at historical cost.

Investment Property

Investment properties were valued internally by qualified personnel. The basis of valuation is fair value being the amounts for which the properties could be exchanged between willing but not anxious parties in an arms length transaction, based on current prices in an active market for similar properties in the same location and subject to similar leases. The most recent valuation was conducted for the period ended 30 June 2023.

All investment properties are leased to tenants under long term operating leases with rentals payable monthly. Contractual obligations relating to the properties are disclosed in Note 16.

City of Adelaide

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 8. Liabilities

| \$ '000 | Notes | 2023 Current | 2023 Non Current | 2022 Current | 2022 Non Current |
|--|-------|-----------------|---------------------|-----------------|---------------------|
| (a) Trade and other payables | | | | | |
| Goods and services | | 9,188 | – | 498 | – |
| Payments received in advance | | 16,962 | 293 | 13,013 | 293 |
| Accrued expenses - employee entitlements | | 1,276 | – | 1,215 | – |
| Accrued expenses - other | | 4,153 | – | 7,676 | – |
| Deposits, retentions and bonds | | 363 | – | 406 | – |
| Other | | 1,223 | – | 1,478 | – |
| <u>Total trade and other payables</u> | | 33,165 | 293 | 24,286 | 293 |

(b) Borrowings

| | | | | | |
|--------------------------------|-----|--------------|---------------|--------------|---------------|
| Loans | | – | 7,519 | – | 8,000 |
| Lease liabilities | 16b | 4,844 | 43,913 | 4,842 | 46,041 |
| <u>Total Borrowings</u> | | 4,844 | 51,432 | 4,842 | 54,041 |

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

Borrowings as at 30 June 2023 are offset by the Future Fund Reserve of \$28,170,888 as disclosed under Note 9c.

(c) Provisions

| | | | | | |
|--|--|---------------|--------------|---------------|--------------|
| Annual Leave Employee Entitlements | | 6,546 | – | 6,699 | – |
| Long Service Leave Employee Entitlements | | 6,684 | 1,977 | 6,553 | 1,655 |
| Other | | 406 | – | 353 | – |
| <u>Total provisions</u> | | 13,636 | 1,977 | 13,605 | 1,655 |

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 9. Reserves

| | as at 30/06/22 | | | | as at 30/06/23 |
|--|--------------------|----------------------------|-----------|-----------------|--------------------|
| \$ '000 | Opening Balance | Increments (Decrements) | Transfers | Impairments | Closing Balance |
| (a) Asset revaluation reserve | | | | | |
| Land - other | 164,019 | 6,545 | — | — | 170,564 |
| Buildings | 251,652 | — | — | (41,967) | 209,685 |
| Infrastructure | | | | | |
| - Stormwater and Drainage | 94,833 | — | — | — | 94,833 |
| - Public Art | 4,150 | 15 | — | — | 4,165 |
| - Bridges | 56,005 | — | — | — | 56,005 |
| - Footpaths | 221,881 | (51) | — | — | 221,830 |
| - Kerb & Water Table | 80,721 | 13 | — | — | 80,734 |
| - Public Lighting | 7,527 | — | — | — | 7,527 |
| - Roads | 130,716 | 26 | — | — | 130,742 |
| - Ticket Machines | 1,629 | — | — | — | 1,629 |
| - Traffic Signals | 8,970 | — | — | — | 8,970 |
| - Urban Elements | 30,538 | — | — | — | 30,538 |
| Park Land Improvements | 12,877 | (12,877) | — | — | — |
| Other assets | 1,003 | — | — | — | 1,003 |
| Total asset revaluation reserve | 1,066,521 | (6,329) | — | (41,967) | 1,018,225 |
| Comparatives | 982,216 | 84,305 | — | — | 1,066,521 |

| | as at 30/06/22 | | | | as at 30/06/23 |
|-----------------------------|--------------------|--------------------|----------------------|--------------------|--------------------|
| \$ '000 | Opening Balance | Tfrs to Reserve | Tfrs from Reserve | Other Movements | Closing Balance |
| (b) Other reserves | | | | | |
| Other reserves ⁱ | 21,599 | 6,572 | — | — | 28,171 |
| Total other reserves | 21,599 | 6,572 | — | — | 28,171 |
| Comparatives | 3,088 | 20,326 | (1,609) | (206) | 21,599 |

(i) Future Fund Reserve

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).

Future Fund Reserve

A Future Fund Reserve was established to enable Council to fund the purchase of future income generating assets from the sale proceeds of assets identified through the Strategic Property Review.

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 10. Reconciliation to Statement of Cash Flows

| \$ '000 | Notes | 2023 | 2022 |
|---------|-------|------|------|
|---------|-------|------|------|

(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 and equivalent assets | 5a | 871 | 2,984 |
| Total cash investments | 5c | 10,633 | — |
| Balances per Statement of Cash Flows | | 11,504 | 2,984 |

(b) Reconciliation of change in net assets to cash from operating activities

| | | | |
|--|--|----------------|---------------|
| Net surplus/(deficit) | | (4,120) | 4,103 |
| Non-cash items in income statements | | | |
| Depreciation, amortisation and impairment | | 52,287 | 56,568 |
| Fair value adjustments | | (30) | — |
| Equity Movements in Equity Accounted Investments (Increase) / Decrease | | (10) | 27 |
| Premiums and discounts recognised and unwound | | (655) | — |
| Non-cash asset acquisitions | | (2,280) | (373) |
| Grants for capital acquisitions treated as investing activity | | (6,655) | (3,411) |
| Net (gain)/loss on disposals | | 14,777 | 658 |
| Interest on Financing Activity | | 950 | 1,016 |
| | | 54,264 | 58,588 |
| Add (less): changes in net current assets | | | |
| Net (Increase) / Decrease in Receivables | | (5,338) | 117 |
| Change in allowances for under-recovery of receivables | | 1,015 | (408) |
| Net (Increase) / Decrease in Inventories | | (200) | (35) |
| Net (Increase) / Decrease in Other Assets | | (3,129) | 5,772 |
| Net Increase / (Decrease) in Trade & Other Payables | | 8,922 | (1,374) |
| Net Increase / (Decrease) in Unpaid Employee Benefits | | (153) | 378 |
| Net Increase / (Decrease) in Other Provisions | | 506 | (254) |
| Net cash provided by (or used in) operations | | 55,887 | 62,784 |

Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 10. Reconciliation to Statement of Cash Flows (continued)

| \$ '000 | 2023 | 2022 |
|--|---------------|---------------|
| (c) Reconciliation of Liabilities Arising from Financing Activities | | |
| Borrowings and Lease Liabilities | | |
| Opening Balance | 58,883 | 89,853 |
| Net Proceeds from/(Repayments of) Borrowings | (481) | (26,700) |
| Non-Cash Lease Additions | 3,264 | 454 |
| Non-Cash Accretion of interest | 949 | 1,016 |
| Lease Payments | (6,339) | (5,740) |
| Closing Balance | 56,276 | 58,883 |
| Non-cash financing (other) | | |
| Bonds & Deposits | | |
| Opening Balance | 406 | 1,605 |
| Bond / Deposit Proceeds Received/(Repayments Made) During the Year | (43) | (1,199) |
| Total Liabilities from Financing Activities | 56,639 | 59,289 |

(d) Financing arrangements

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

| | | |
|--------------------------------------|---------|---------|
| Bank overdrafts | 500 | 500 |
| Corporate credit cards | 600 | 600 |
| LGFA cash advance debenture facility | 100,000 | 100,000 |

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

Council has the following 2 cash advance debenture facilities with the LGFA:

\$30,000,000 expiring 16/12/2023

\$70,000,000 expiring 15/06/2033

Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 11(a). Functions

Income, Expenses and Assets have been directly attributed to the following Functions / Activities.
Details of these Functions/Activities are provided in Note 11(b).

| \$ '000 | INCOME | | EXPENSES | | OPERATING SURPLUS (DEFICIT) | | GRANTS INCLUDED IN INCOME | | TOTAL ASSETS HELD (CURRENT AND NON-CURRENT) | |
|--|---------|---------|----------|---------|-----------------------------|----------|---------------------------|-------|---|-----------|
| | 2023 | 2022 | 2023 | 2022 | 2023 | 2022 | 2023 | 2022 | 2023 | 2022 |
| Functions/Activities | | | | | | | | | | |
| Other | — | — | — | — | — | — | — | — | (27,926) | — |
| Arts, Culture and Events | 4,384 | 2,293 | 14,879 | 14,904 | (10,495) | (12,611) | 724 | 1,908 | 50,173 | 50,262 |
| Community Development | 391 | 419 | 3,452 | 3,736 | (3,061) | (3,317) | 297 | 297 | — | — |
| Community Safety | 3,908 | 2,784 | 3,471 | 4,979 | 437 | (2,195) | 1,393 | 202 | — | — |
| Environmental Sustainability | 121 | 204 | 2,701 | 2,722 | (2,580) | (2,518) | 80 | — | — | — |
| Library Services | 531 | 427 | 5,006 | 6,638 | (4,475) | (6,211) | 491 | 504 | — | 1,902 |
| Park Lands and Open Space | 1,723 | 2,333 | 20,115 | 22,476 | (18,392) | (20,143) | 1,684 | 1,721 | 425,384 | 432,899 |
| Parking | 51,121 | 45,849 | 20,530 | 22,701 | 30,591 | 23,148 | — | — | 1,209 | 1,366 |
| Planning, Building and Heritage | 537 | 663 | 3,804 | 4,976 | (3,267) | (4,313) | 200 | — | — | — |
| Property Management and Development | 6,163 | 8,553 | 4,741 | 16,667 | 1,422 | (8,114) | — | 31 | 534,015 | 562,578 |
| Resource Recovery and Waste Management | 830 | 860 | 6,569 | 6,275 | (5,739) | (5,415) | 30 | — | — | — |
| Social and Economic Planning | 1,303 | 393 | 3,358 | 3,259 | (2,055) | (2,866) | 1,100 | 1,750 | — | — |
| Sports and Recreation | 11,135 | 9,832 | 13,974 | 16,028 | (2,839) | (6,196) | 37 | — | — | — |
| Streets and Transportation | 1,447 | 785 | 51,119 | 54,747 | (49,672) | (53,962) | 651 | 1,937 | 861,082 | 863,598 |
| Subsidiary Services | 9,442 | 9,440 | 9,190 | 13,306 | 252 | (3,866) | 201 | 263 | — | — |
| Corporate and other Capital Costs | 122,449 | 120,871 | 50,884 | 11,315 | 71,565 | 109,556 | 808 | 762 | 89,474 | 66,596 |
| Total Functions/Activities | 215,485 | 205,706 | 213,793 | 204,729 | 1,692 | 977 | 7,696 | 9,375 | 1,933,411 | 1,979,201 |

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.

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 11(b). Components of functions

The activities relating to Council functions are as follows:

Arts, Culture and Events

Enhances the cultural and creative elements of the City, enlivening it with things to do and see, and making the rich heritage of the City available to all.

Community Development

Creates opportunities for people to connect, learn, grow, and work with others to enhance their local communities.

Community Safety

Ensures a safe and healthy city environment for people to visit, work, study, live and do business.

Environmental Sustainability

Demonstrates environmental leadership through our goals to become a sustainable, carbon neutral and climate resilient city.

Library Services

Educate, engage and enable people to create, connect and be inspired, through free access to information and ideas, activities and programs, innovative technology and a range of resources which support lifelong learning.

Park Lands and Open Space

Encourages healthy lifestyles and experiences, through the provision, maintenance, protection and enhancement of our unique Park Lands, open spaces and community infrastructure.

Parking

Drives the availability and accessibility of car parking in the City and North Adelaide.

Planning, Building and Heritage

Ensures a well-planned and developed city, with consideration to the local area and protected heritage listings within the bounds of policy and legislation.

Property Management and Development

Leverages the development and management of Council's property assets and identifies opportunities in partnership with the private public sectors, to generate income, create employment opportunities, and reinvigorate city precincts, to build a prosperous city.

Resource Recovery and Waste Management

Educates and encourages the community to redefine the concept of waste, recover more resources and build a circular economy, whilst keeping the community clean and hygienic through effective management and collection of waste.

Social and Economic Planning

Creates liveable communities, vibrant economies and social cohesion through a well-designed and welcoming city, and resilient community.

Sports and Recreation

Encourage health and wellbeing by providing places, spaces and opportunities to access a range of community sports and recreation facilities throughout the City.

Streets and Transportation

Supports current needs and future growth for the delivery of safe, convenient, accessible, clean and appealing ways for people to move around the City.

Subsidiary Services

- Adelaide Central Market Authority oversees the management and operations of the Adelaide Central Market as a commercially sustainable, diverse, iconic, and unique fresh produce market.
- Adelaide Economic Development Agency delivers initiatives that work to increase visitation and use of the city, attract investment in the city, and position Rundle Mall as South Australia's premier retail and commercial shopping precinct.

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 11(b). Components of functions (continued)

Corporate Services

Our Corporate Services provide effective and efficient services and insights to strengthen and grow our organisational capability, and support a culture of accountability, transparency and innovation to best enable the delivery of our Community Services and Subsidiaries.

Note 12. Financial instruments

Recognised financial instruments

Receivables - rates and associated charges

Accounting Policy:

Carried at nominal values less any allowance for doubtful debts. An allowance for doubtful debts is recognised (and re-assessed annually) when collection in full is no longer probable.

Terms & Conditions:

Secured over the subject land, arrears attract interest of 5.8% (2022: 5.2%). 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 and other charges

Accounting Policy:

Carried at nominal values less any allowance for doubtful debts. An allowance for doubtful debts is recognised (and re-assessed annually) when collection in full is no longer probable.

Terms & Conditions:

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

Carrying Amount:

Approximates fair value (after deduction of any allowance).

Receivables - other levels of government

Accounting Policy:

Carried at nominal value.

Terms & Conditions:

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

Carrying Amount:

Approximates fair value.

Receivables - Shared Equity Contribution

Accounting Policy:

Accounted for in accordance with AASB 13

Terms & Conditions:

In accordance with AASB 13, the fair value measurement of the financial asset has been assessed as a level 2. The valuation adopted a sale price comparison approach where the sales prices of comparable property in a similar location are adjusted for key differences in key attributes such as car parks, bathrooms and outdoor areas.

Notes to and forming part of the Financial Statements for the year ended 30 June 2023

Note 12. Financial instruments (continued)

Carrying Amount:

Fair Value

Receivables - Other Financial Assets

Accounting Policy:

Financial assets are classified, at initial recognition, as subsequently measured at amortised cost.

Terms & Conditions:

Secured over the subject land. Council is not materially exposed to any individual debtor. Credit risk exposure is concentrated within the Council's boundaries in the State.

Carrying Amount:

At amortised cost.

Liabilities - creditors

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 and conditions:

Liabilities are normally settled on 30 day terms.

Carrying amount:

Approximates fair value.

Liabilities - interest bearing borrowings

Accounting Policy:

Carried at principal amounts. Interest is charged as an expense as it accrues.

Terms & Conditions:

Secured over future revenues, current loans are on a floating facility where surplus funds are used to pay down loan balances.

Carrying Amount:

Approximates fair value.

Liabilities - leases

Accounting Policy:

Accounted for in accordance with AASB 16 as stated in Note 1.

City of Adelaide

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 12. Financial instruments (continued)

| \$ '000 | Due < 1 year | Due > 1 year and ≤ 5 years | Due > 5 years | Total Contractual Cash Flows | Carrying Values |
|---|-----------------|-------------------------------|------------------|------------------------------------|--------------------|
| Financial assets and liabilities | | | | | |
| 2023 | | | | | |
| Financial assets | | | | | |
| Cash and cash equivalents | 871 | — | — | 871 | 871 |
| Receivables | 9,397 | 83 | 575 | 10,055 | 9,590 |
| Other financial assets | 10,633 | 18,864 | — | 29,497 | 28,913 |
| Total financial assets | 20,901 | 18,947 | 575 | 40,423 | 39,374 |
| Financial liabilities | | | | | |
| Payables | 16,203 | — | — | 16,203 | 16,203 |
| Non-current borrowings | — | 7,519 | — | 7,519 | 7,519 |
| Lease liabilities | 5,726 | 23,964 | 23,711 | 53,401 | 48,757 |
| Total financial liabilities | 21,929 | 31,483 | 23,711 | 77,123 | 72,479 |
| Total financial assets and liabilities | 42,830 | 50,430 | 24,286 | 117,546 | 111,853 |
| 2022 | | | | | |
| Financial assets | | | | | |
| Cash and cash equivalents | 2,984 | — | — | 2,984 | 2,984 |
| Receivables | 6,546 | — | — | 6,546 | 5,257 |
| Other financial assets | — | 18,966 | — | 18,966 | 17,727 |
| Total financial assets | 9,530 | 18,966 | — | 28,496 | 25,968 |
| Financial liabilities | | | | | |
| Payables | 11,273 | — | — | 11,273 | 11,273 |
| Non-current borrowings | — | 8,000 | — | 8,000 | 8,000 |
| Lease liabilities | 5,771 | 23,146 | 27,309 | 56,226 | 50,883 |
| Total financial liabilities | 17,044 | 31,146 | 27,309 | 75,499 | 70,156 |
| Total financial assets and liabilities | 26,574 | 50,112 | 27,309 | 103,995 | 96,124 |

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

| \$ '000 | 2023 | | 2022 | |
|----------------------|-------------------------------|-------------------|-------------------------------|-------------------|
| | Weighted Avg Interest Rate | Carrying Value | Weighted Avg Interest Rate | Carrying Value |
| Other variable rates | 3.86% | 7,519 | 1.38% | 8,000 |
| Fixed interest rates | 0.00% | (433) | 0.00% | — |
| | | 7,086 | | 8,000 |

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 2023

Note 12. 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 variable interest rate borrowings and fixed cash investments. Cash flow fluctuations are managed holistically in seeking to minimise interest costs over the longer term in a risk averse manner.

Note 13. Capital expenditure and investment property commitments

| \$ '000 | 2023 | 2022 |
|---------|------|------|
|---------|------|------|

Capital commitments

Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:

| | | |
|-----------------------|---------------|---------------|
| Buildings | 21,906 | 31,543 |
| Drainage & Waterways | 1,941 | 270 |
| IT Corporate System | 261 | 25 |
| Lighting & Electrical | 2,163 | 671 |
| Park Lands & Squares | 617 | 4,026 |
| Plant & Equipment | 746 | 4,524 |
| Streetscapes | 34 | — |
| Transportation | 4,723 | 5,393 |
| Urban Elements | 482 | 351 |
| | 32,873 | 46,803 |

These expenditures are payable:

| | | |
|--|---------------|---------------|
| Not later than one year | 18,343 | 35,943 |
| Later than one year and not later than 5 years | 14,530 | 10,860 |
| | 32,873 | 46,803 |

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 14. Financial indicators

| \$ '000 | Amounts 2023 | Indicator 2023 | Indicators 2022 | Indicators 2021 |
|--|-----------------|-------------------|--------------------|--------------------|
| <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 | 1,692 | 0.8% | 0.5% | (3.5)% |
| Total operating income | 215,485 | | | |
| <i>This ratio expresses the operating surplus as a percentage of total operating revenue.</i> | | | | |
| 2. Net Financial Liabilities Ratio | | | | |
| Net financial liabilities | 70,956 | 33% | 39% | 57% |
| Total operating income | 215,485 | | | |
| <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> | | | | |
| Adjusted Operating Surplus Ratio | | | | |
| Operating surplus | 1,335 | 0.6% | 0.4% | (3.5)% |
| Total operating income | 215,128 | | | |
| 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. These Adjusted Ratios correct for the resulting distortion in key ratios for each year and provide a more accurate basis for comparison.</i> | | | | |
| Adjusted Net Financial Liabilities Ratio | | | | |
| Net financial liabilities | 71,934 | 33% | 39% | 57% |
| Total operating income | 215,128 | | | |
| 3. Asset Renewal Funding Ratio | | | | |
| Asset renewals | 36,913 | 73% | 46% | 72% |
| Infrastructure and Asset Management Plan required expenditure | 50,501 | | | |
| <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 2023

Note 15. Uniform presentation of finances

| \$ '000 | 2023 | 2022 |
|--|----------------|----------------|
| <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> | | |
| <u>Income</u> | | |
| Rates | 124,957 | 121,350 |
| Statutory charges | 12,160 | 10,208 |
| User charges | 66,916 | 63,132 |
| Grants, subsidies and contributions - operating | 7,696 | 9,375 |
| Investment income | 1,146 | 341 |
| Reimbursements | 1,164 | 934 |
| Other income | 1,436 | 366 |
| Net gain - equity accounted council businesses | 10 | — |
| Total Income | 215,485 | 205,706 |
| <u>Expenses</u> | | |
| Employee costs | 72,478 | 69,092 |
| Materials, contracts and other expenses | 88,076 | 77,765 |
| Depreciation, amortisation and impairment | 52,287 | 56,568 |
| Finance costs | 952 | 1,277 |
| Net loss - equity accounted council businesses | — | 27 |
| Total Expenses | 213,793 | 204,729 |
| Operating surplus / (deficit) | 1,692 | 977 |
| Adjusted Operating surplus / (deficit) | 1,692 | 977 |
| Net outlays on existing assets | | |
| Capital expenditure on renewal and replacement of existing assets | (38,177) | (29,987) |
| Add back depreciation, amortisation and impairment | 52,287 | 56,568 |
| Add back proceeds from sale of replaced assets | 1,264 | 1,322 |
| | 15,374 | 27,903 |
| Net outlays on new and upgraded assets | | |
| Capital expenditure on new and upgraded assets (including investment property and real estate developments) | (15,971) | (22,832) |
| Add back amounts received specifically for new and upgraded assets | 6,034 | 3,411 |
| Add back proceeds from sale of surplus assets (including investment property, real estate developments and non-current assets held for resale) | 6,440 | 19,407 |
| | (3,497) | (14) |
| Annual net impact to financing activities (surplus/(deficit)) | 13,569 | 28,866 |

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 16. Leases

(i) Council as a lessee

Terms and conditions of leases

Buildings

Lease obligations for buildings are related to the provision of services by Council including car parks, libraries and community centres. Leases are of varying duration, terms and conditions. No lease imposes any additional restrictions on Council in relation to additional debt or further leasing.

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 | Buildings | Total |
|---|---------------|---------------|
| 2023 | | |
| Opening balance | 48,171 | 48,171 |
| Additions to right-of-use assets | – | – |
| Adjustments to right-of-use assets due to re-measurement of lease liability | 3,264 | 3,264 |
| Depreciation charge | (5,298) | (5,298) |
| Balance at 30 June | 46,137 | 46,137 |
| 2022 | | |
| Opening balance | 52,905 | 52,905 |
| Additions to right-of-use assets | 117 | 117 |
| Adjustments to right-of-use assets due to re-measurement of lease liability | 337 | 337 |
| Depreciation charge | (5,188) | (5,188) |
| Balance at 30 June | 48,171 | 48,171 |

(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 | 2023 | 2022 |
|---------------------------|---------------|---------------|
| Balance at 1 July | 50,883 | 55,154 |
| Additions | 3,264 | 454 |
| Accretion of interest | 949 | 1,016 |
| Payments | (6,339) | (5,741) |
| Balance at 30 June | 48,757 | 50,883 |
| Classified as: | | |
| Current | 4,844 | 4,842 |
| Non-current | 43,913 | 46,041 |

The maturity analysis of lease liabilities is included in Note 12.

The Group had total cash outflows for leases of \$6.339m

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 16. Leases (continued)

| \$ '000 | 2023 | 2022 |
|---|--------------|--------------|
| The following are the amounts recognised in profit or loss: | | |
| Depreciation expense of right-of-use assets | 5,298 | 5,188 |
| Interest expense on lease liabilities | 949 | 1,016 |
| Expense relating to short term leases | 121 | 16 |
| Expense relating to leases of low-value assets | 17 | 13 |
| Variable lease payments | 798 | 689 |
| Other | 111 | 78 |
| Total amount recognised in profit or loss | 7,294 | 7,000 |

(ii) Council as a lessor

Council owns various buildings, plant and other facilities that are available for hire or lease (on a non-cancellable basis wherever practicable) in accordance with the published revenue policy. Rentals received from such leases are disclosed as property lease income in Note 2.

Rentals received, and outgoings reimbursed, in relation to Investment Property are also disclosed in Note 2. These lease agreements, all of which are classified as operating leases, are made on a non-cancellable basis wherever practicable.

Council has one leasing arrangement it deems to be a finance lease as disclosed under Notes 5 and 6.

| \$ '000 | 2023 | 2022 |
|--|---------------|---------------|
| Future minimum rentals receivable under non-cancellable operating leases as at 30 June, are as follows: | | |
| Not later than one year | 6,948 | 7,080 |
| Later than one year and not later than 5 years | 13,521 | 13,661 |
| Later than 5 years | 27,025 | 25,170 |
| | 47,494 | 45,911 |

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 17. Superannuation

The Council makes employer superannuation contributions in respect of its employees to Hostplus (formerly Local Government Superannuation Scheme and Statewide Super). 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 (10.50% in 2022/23; 10.00% in 2021/22). 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 2021/22) 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.

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 18(a). Interests in other entities

All joint ventures and associates are required to prepare Annual Financial Statements that comply with the SA Local Government Model Financial Statements.

| \$ '000 | Council's Share of Net Income | | Council's Share of Net Assets | |
|--|-------------------------------|-------------|-------------------------------|--------------|
| | 2023 | 2022 | 2023 | 2022 |
| Council's share of net income | | | | |
| Joint ventures | 10 | (27) | 1,618 | 1,412 |
| Total Council's share of net income | 10 | (27) | 1,618 | 1,412 |

(i) Joint ventures, associates and joint operations

(a) Carrying amounts

| \$ '000 | Principal Activity | 2023 | 2022 |
|---|---|--------------|--------------|
| The Brown Hill and Keswick Creeks Stormwater Board | Implementation & oversight of stormwater infrastructure | 1,618 | 1,412 |
| Total carrying amounts - joint ventures and associates | | 1,618 | 1,412 |

The Brown Hill and Keswick Creeks Stormwater Board

The Brown Hill and Keswick Creeks Stormwater Board was established by five constituent councils on the 27 February 2018. It comprises the Cities of Adelaide, Burnside, Unley, Mitcham and West Torrens. The purpose of the Board is to oversee the construction of stormwater infrastructure and to implement the Brown Hill and Keswick Creeks Stormwater Board Stormwater Management Plan.

(b) Relevant interests

| | Interest in Operating Result | | Ownership Share of Equity | | Proportion of Voting Power | |
|--|------------------------------|-------|---------------------------|-------|----------------------------|--------|
| | 2023 | 2022 | 2023 | 2022 | 2023 | 2022 |
| The Brown Hill and Keswick Creeks Stormwater Board | 8.00% | 8.00% | 8.00% | 8.00% | 20.00% | 20.00% |

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 18(a). Interests in other entities (continued)

(c) Movement in investment in joint venture or associate

| \$ '000 | The Brown Hill and Keswick Creeks Stormwater Board | |
|---|---|--------------|
| | 2023 | 2022 |
| Opening Balance | 1,412 | 1,119 |
| Share in Operating Result | 10 | (27) |
| New Capital Contributions | 196 | 320 |
| Council's equity share in the joint venture or associate | 1,618 | 1,412 |

Note 18(b). Controlled entities

Subsidiaries

Council's consolidated financial statements incorporate the assets, liabilities and results of the following subsidiaries in accordance with AASB 10 and the accounting policy described in Note 1(2).

| Name of Operation/Entity | Principal Activity and Place of Business |
|---|--|
| Adelaide Central Market Authority (ACMA) | Adelaide Central Market Authority was enacted on 3 May 2012 as a subsidiary of Council with its primary role being to oversee the management and operation of Adelaide Central Market in accordance with the Adelaide Central Market Authority Charter, the Market Charter and Council's Strategic Plan. |

| Interests in Subsidiary | Ownership 2023 | Ownership 2022 | Voting Rights 2023 | Voting Rights 2022 |
|----------------------------------|-------------------|-------------------|--------------------------|--------------------------|
| | | | | |
| Council's Interest in Subsidiary | 100% | 100% | 100% | 100% |

The nature of risks associated with Council's interests in the Subsidiary

In prior year the ACMA Charter was amended resulting in the loan from the City of Adelaide, and the lease liability being transferred to the City of Adelaide during 2021-22.

Other disclosures

Council has a lease agreement with ACMA for the Central Market Complex from 8 July 2021 for a period on 20 years. The lease contains payment terms of \$1 per annum and is deemed a "Peppercorn" lease.

ACMA contracts staff from Council with the cost totalling \$1,107,190 for the year (\$966,880 2021-22).

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 18(b). Controlled entities (continued)

| Name of Operation/Entity | Principal Activity and Place of Business |
|---|--|
| Adelaide Park Lands Authority (APLA) | Adelaide Park Lands Authority was enacted on 14 December 2006 as a subsidiary of Council with its primary role being the provision of policy and advice to Council and the State Government in regard to the management of the Park Lands. |

| | Ownership 2023 | Ownership 2022 | Voting Rights 2023 | Voting Rights 2022 |
|----------------------------------|-------------------|-------------------|--------------------------|--------------------------|
| Interests in Subsidiary | | | | |
| Council's Interest in Subsidiary | 100% | 100% | 100% | 100% |

The nature and extent of significant restrictions relating to the Subsidiary

Council funds the operations of APLA through the provision of an annual grant which for 2022-23 totalled \$181,156 (\$155,428 2021-22).

Other disclosures

APLA contracts staff from Council with the cost totalling \$94,105 for the year (\$74,370 2021-22).

| Name of Operation/Entity | Principal Activity and Place of Business |
|--|---|
| Adelaide Economic Development Agency (AEDA) | The Adelaide Economic Development Agency was enacted on 14 January 2021 as a subsidiary of Council with its primary role being to accelerate economic growth in the city, growing the visitor economy, supporting residential growth, and marketing the city as a whole including Rundle Mall |

| | Ownership 2023 | Ownership 2022 | Voting Rights 2023 | Voting Rights 2022 |
|----------------------------------|-------------------|-------------------|--------------------------|--------------------------|
| Interests in Subsidiary | | | | |
| Council's Interest in Subsidiary | 100% | 100% | 100% | 100% |

Other disclosures

AEDA contracts staff from Council with the costs totalling \$3,983,167 (\$3,599,747 2021-22).

In prior year, plant & equipment assets were transferred to the City of Adelaide at their net carrying value of \$170,171. In 2022-23 the City of Adelaide charged a management fee of \$38,964 in regards to these assets.

In the period an amount of \$9,833,670 (\$8,896,835 2021-22) was received by the Agency as contribution from the City of Adelaide.

Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 19. Non-current assets held for sale and discontinued operations

Details of assets and disposal groups

At 30 June 2023, Council were actively selling land located at the former Franklin Street bus terminal. As a result, the land has been classified as held for sale in the financial statements.

In prior year, Council were actively selling residential apartments within the same building located on Whitmore Square. All apartments were sold during the year.

| \$ '000 | 2023 | 2022 |
|---------|------|------|
|---------|------|------|

(i). Carrying Amounts of Assets and Liabilities

Assets

Infrastructure, property, plant and equipment

26,000

5,965

Total assets

26,000

5,965

Net assets

26,000

5,965

This disposal group was previously classified as part of Land in Note 7 (2022: Buildings).

As the consideration expected to be received exceeds the carrying amount, these assets have been recognised at their carrying amount since the transfer to Assets Held for Sale.

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 20. Contingencies & Assets / Liabilities Not Recognised in the Statement of Financial Position

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 190 km of road reserves of an average width of 9.55 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.

All known costs have been recognised, but the amount of further costs cannot be known until the appeals are determined.

Council has an ongoing matter in the Supreme Court of SA. The nature of the matter is such that it is unlikely that Council will be liable for any damages, but it will be liable to perform works in dispute. Council could also be subject to costs ordered against it.

Council is a party to an ongoing matter in the Supreme Court of SA for which a likely estimate of financial settlement is unable to be provided for at this stage. As a result, the financial statements have not recognised a provision for any future settlement costs.

4. Other contingent liabilities

Council has committed to expenditure of \$1,596,403 as at 30 June 2023 through the Heritage Incentive Scheme (HIS). The payment of the scheme is contingent on the satisfaction that all the HIS grant requirements have been met. As a result, the financial statements have not recognised this liability.

Council is in negotiation with the State Government to finalise the development of a new Adelaide Aquatic Centre. There is a possible obligation regarding the demolition and rehabilitation of the existing facility which will only be confirmed by the signing of the final contract with the State Government. This had not occurred at the time the financial statements were approved and as such, no provision has been recognised.

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 21. Events after the Reporting Date

Events that occur after the reporting date of 30 June 2023, 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.

Note 22. Related party transactions

Key management personnel

Transactions with key management personnel

The Key Management Personnel of the Council include the Lord Mayor, Councillors, Chief Executive Officer, Chief Operating Officer, Directors and the Adelaide Economic Development Agency Managing Director. In all, 19 persons were paid the following total compensation:

| \$ '000 | 2023 | 2022 |
|---|--------------|--------------|
| The compensation paid to key management personnel comprises: | | |
| Short-term employee benefits | 1,971 | 2,312 |
| Post-employment benefits | 180 | 164 |
| Long-term benefits | 27 | – |
| Termination benefits | 308 | 137 |
| Total | 2,486 | 2,613 |

Compensation paid excludes reimbursement of expenses incurred on behalf of Council

Receipts from key management personnel comprise:

| | | |
|------------------------------|------------|------------|
| Rentals for Council property | 100 | 272 |
| Total | 100 | 272 |

Rentals for Council Property relates to Adelaide Central Market stall holdings. During the period, the parties to the rental revenue disclosed received \$2,889 (2021-22: \$6,933) in COVID19 rent waiver and other rent abatement in accordance with a decision of City of Adelaide to provide rent relief to all Adelaide Central Market stallholders.

Other than amounts paid as ratepayers or residents (e.g. rates, swimming pool entry fees, etc.), during the year the following transactions occurred with related parties of the City of Adelaide. These transactions were on normal commercial terms and conditions no more favourable than those available to other persons unless otherwise stated.

- Local Government Finance Authority (LGFA) for whom M. Sedgman, COO, is Board Chair - Interest paid to LGFA of \$23,674
- LGFA for whom M. Sedgman, COO, is Board Chair - Interest received from LGFA of \$505,742
- Local Government Professionals SA (LGPSA) for whom M. Sedgman, COO, is President - Subscriptions and Training paid to LGPSA of \$91,296

Note 23. Capital City Development and Economic Development

Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 23. Capital City Development and Economic Development (continued)

Expenditure incurred in accordance with the Capital City Committee Capital City Development Program per Section 34(1)(b) of the *City of Adelaide Act 1998* totalled \$42.8m for 2022-23 (\$33.6 m 2021-22). This represents 20.28% (16.37% 2021-22) of total expenditure for the year ended 30 June 2023.

In accordance with the requirements of the *City of Adelaide Act 1998*, expenditure of \$16.3m (\$13.3m 2021-22) was incurred for works, services and activities that directly related to Council's economic development program. This represents 7.73% (6.49% 2021-22) of the total expenditure for the year ended 30 June 2023.

INDEPENDENT AUDITOR'S REPORT TO THE PRINCIPAL MEMBER OF CITY OF ADELAIDE

Report on the Audit of the Financial Report

Opinion

We have audited the financial report of City of Adelaide and its subsidiaries (the Council), which comprises the consolidated statement of financial position as at 30 June 2023, the consolidated statement of comprehensive income, the consolidated statement of changes in equity and the consolidated statement of cash flows for the year then ended, and notes to the financial report, including a summary of significant accounting policies and the declaration by those charged with governance.

In our opinion the accompanying financial report presents fairly, in all material respects, the financial position of the Council as at 30 June 2023, and its financial performance and its cash flows for the year then ended in accordance with Australian Accounting Standards, 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 Council in accordance with the *Local Government Act 1999* and 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 confirm that the independence declaration required by the *Local Government Act 1999*, which has been given to the Council, would be in the same terms if given to the Council as at the time of this auditor's report.

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

Other information

Those charged with governance are responsible for the other information. The other information obtained at the date of this auditor's report are the general purpose financial reports of City of Adelaide's regional subsidiaries including Adelaide Park Lands Authority, Adelaide Central Market Authority, Adelaide Economic Development Agency and the Annual Report of The Brown Hill and Keswick Creeks Stormwater Board.

Our opinion on the financial report does not cover the other information and accordingly we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or our knowledge obtained in the audit, or otherwise appears to be materially misstated.



If, based on the work we have performed on the other information obtained prior to the date of this auditor's report, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of management and those charged with governance for the Financial Report

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

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

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

Auditor's 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 (<http://www.auasb.gov.au/Home.aspx>) at: http://www.auasb.gov.au/auditors_responsibilities/ar3.pdf

This description forms part of our auditor's report.

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BDO Audit Pty Ltd

A handwritten signature in blue ink that appears to read 'Linh Dao'.

Linh Dao
Director

Adelaide, 6 October 2023

INDEPENDENT ASSURANCE REPORT ON THE INTERNAL CONTROLS OF CITY OF ADELAIDE

Opinion

We have undertaken a reasonable assurance engagement on the design and the operating effectiveness of controls established by City of Adelaide ('Council') in relation to financial transactions relating to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities, throughout the period 1 July 2022 to 30 June 2023 relevant to ensuring such transactions have been conducted properly and in accordance with law.

In our opinion, in all material respects:

- (a) The controls established by Council in relation to financial transactions relating to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities were suitably designed to ensure such transactions have been conducted properly and in accordance with law; and
- (b) The controls operated effectively as designed throughout the period from 1 July 2022 to 30 June 2023.

Basis for opinion

We conducted our engagement in accordance with Standard on Assurance Engagements ASAE 3150 *Assurance Engagements on Controls* issued by the Auditing and Assurance Standards Board.

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

The Council's responsibilities for the internal controls

The Council is responsible for:

- a) The receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities;
- b) Identifying the control objectives
- c) Identifying the risks that threaten achievement of the control objectives
- d) Designing controls to mitigate those risks, so that those risks will not prevent achievement of the identified control objectives; and
- e) Operating effectively the controls as designed throughout the period.

Our independence and quality control

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



Assurance practitioner's responsibilities

Our responsibility is to express an opinion, in all material respects, on the suitability of the design to achieve the control objectives and the operating effectiveness of controls established by Council in relation to financial transactions relating to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities. ASAE 3150 requires that we plan and perform our procedures to obtain reasonable assurance about whether, in all material respects, the controls are suitably designed to achieve the control objectives and the controls operated effectively throughout the period.

An assurance engagement to report on the design and operating effectiveness of controls involves performing procedures to obtain evidence about the suitability of the design of controls to achieve the control objectives and the operating effectiveness of controls throughout the period. The procedures selected depend on our judgement, including the assessment of the risks that the controls are not suitably designed or the controls did not operate effectively. Our procedures included testing the operating effectiveness of those controls that we consider necessary to achieve the control objectives identified. An assurance engagement of this type also includes evaluating the suitability of the control objectives.

Limitations of controls

Because of the inherent limitations of an assurance engagement, together with 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 and so fraud, error, or non-compliance with laws and regulations may occur and not be detected.

An assurance engagement on operating effectiveness of 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.

A handwritten signature in blue ink that reads 'BDO'.

BDO Audit Pty Ltd

A handwritten signature in blue ink, appearing to read 'Linh Dao'.

Linh Dao
Director

Adelaide, 6 October 2023

General Purpose Financial Statements
for the year ended 30 June 2023

Certification of Auditor Independence

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of Adelaide City Council for the year ended 30 June 2023, the Council's Auditor, BDO Audit Pty Ltd 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*.



Clare Mockler
Chief Executive Officer



David Powell
Presiding Member, Audit Committee

Date: 6 October 2023.



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Australia

CERTIFICATION OF AUDITOR INDEPENDENCE

I confirm that, for the audit of the financial statements of the City of Adelaide for the year ended 30 June 2023, I have maintained my independence in accordance with the requirements of APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code), 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*.

A handwritten signature in blue ink, appearing to read 'Linh Dao', is written over a light blue horizontal line.

Linh Dao
Director

BDO Audit Pty Ltd

Adelaide, 20 September 2023

**Adelaide.
Designed for Life.**



City of Adelaide
25 Pirie Street
Adelaide SA 5000

P 08 8203 7203

W cityofadelaide.com.au