



NOTICE OF MEETING

Notice is hereby given that the next ordinary meeting of an Audit and Risk Committee will be held on Monday 10 August 2026 in the Council Chambers, 43-51 Tanunda Road, Nuriootpa, commencing at 4:00 pm.



Martin McCarthy
CHIEF EXECUTIVE OFFICER
AUDIT AND RISK COMMITTEE

A G E N D A

Welcome by the Chair

1. ATTENDANCE RECORD

1.1 Members Present

Apologies

Nil

Not Present

Nil

Leave of Absence

Nil

2. CONFIRMATION OF PREVIOUS MINUTES

2.1 Minutes of previous meetings – for confirmation:

- 2.1.1 Audit and Risk Committee meeting held on Monday 11 May 2026 at 4:00 pm

2.2 Matters arising from previous minutes

- 2.2.1 Committee Action Register 4

3. MATTERS FOR INFORMATION

- 3.1 Governance Update 9
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- 3.6 Committee Work Plan 54

4. DEBATE REPORT

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- 4.2 Findings from 2025-26 interim financial controls review by external auditors 94
- 4.3 Quarterly Enterprise Resource Planning Project Progress Report - 30 June 2026 126
- 4.4 Corporate Purchase Cards Statement Review 139
- 4.5 Update on End of Financial Year Improvement Process for Asset Management 143
- 4.6 Strategic Risk Register Presentation - Directorate of Development and Community Services 149
- 4.7 2025-26 Quarter 3 Budget Update - as at 31 March 2026 158
- 4.8 Adoption of Annual Business Plan and Budget 2026-27 Incorporating the Long Term Financial Plan 2026-27 to 2036-37 188
- 4.9 Audit and Risk Committee Annual Report 2025/2026 358
- 4.10 Chief Executive Officer Verbal Briefing on Topical Matters 369

5. CONFIDENTIAL AGENDA

Nil

6. URGENT OTHER BUSINESS

7. NEXT MEETING

Monday 9 November 2026 at 4:00 pm

8. CLOSURE

MATTERS ARISING FROM PREVIOUS MINUTES

2.2.1 COMMITTEE ACTION REGISTER

**Author: Governance Officer
26/48935**

Update of previous Audit and Risk Committee resolutions.

Meeting	Officer/Director	Section	Subject
11/05/2026	Wilksch, Kelly Brussow, Jo	Debate Report	2025-26 Local Government Advice from the Essential Services Commission of South Australia
MOVED Ms Haydon			
That the Audit and Risk Committee notes the Barossa Council Local Government Advice provided by the Essential Services Commission of South Australia, as provided at <u>Attachment 1</u> .			
SECONDED Mr Swan			CARRIED AC 2022-26/80
21 Jul 2026 5:25pm Wilksch, Kelly - Completion			
Completed by Wilksch, Kelly (action officer) on 21 July 2026 at 5:25:11 PM - Completed - no further action.			

Meeting	Officer/Director	Section	Subject
11/05/2026	Steven, Andrew Brussow, Jo	Debate Report	Corporate Purchase Cards Statement Review
MOVED Ms Hahn			
That the Audit and Risk Committee, having reviewed the transactions, note the information.			
SECONDED Mr Swan			CARRIED AC 2022-26/79
19 May 2026 1:57pm Steven, Andrew - Completion			
Completed by Steven, Andrew (action officer) on 19 May 2026 at 1:57:26 PM - Complete			

Meeting	Officer/Director	Section	Subject
11/05/2026	McCarthy, Martin McCarthy, Martin	Debate Report	Review of Procurement Thresholds
MOVED Mr Paprzycki			
That Audit and Risk Committee support the rationale for the assessment of procurement thresholds pursuant to clause 3.2 of the Procurement Planning, Sourcing and Selection Process and endorse them for adoption of Council.			
SECONDED Ms Haydon			CARRIED AC 2022-26/78
24 Jun 2026 10:07am McCarthy, Martin - Completion			
Completed by McCarthy, Martin (action officer) on 24 June 2026 at 10:07:34 AM - Jamie informed and asked to do necessary updates			

Meeting	Officer/Director	Section	Subject
11/05/2026	McCarthy, Martin	Debate Report	Chief Executive Officer Verbal Briefing on Topical Matters
	McCarthy, Martin		
MOVED Mr Swan			
That Audit and Risk Committee receive and note the briefing.			
SECONDED Ms Hahn		CARRIED AC 2022-26/83	
24 Jun 2026 10:06am McCarthy, Martin - Completion			
Completed by McCarthy, Martin (action officer) on 24 June 2026 at 10:06:01 AM - There are no actions on this one was briefing only			

Meeting	Officer/Director	Section	Subject
11/05/2026	Wilksch, Kelly	Debate Report	Draft 2026-27 Annual Business Plan and Budget Incorporating the Long Term Financial Plan Review 2026-2027 to 2036-2037 For Review
	Brussow, Jo		
MOVED Mr Paprzycki			
That the Audit and Risk Committee:			
(1) Having reviewed the information and settings provide the following comments for Council consideration:			
• All key performance indicator targets are forecast to be achieved; • Budget is consistent with the Long Term Financial Plan and differences have been explained; • Inflationary pressures due to Middle East conflict have been considered and can be managed internally; • Acknowledges the considerations of general uncertainty of the current global climate.			
(2) Support the general settings of the Corporate Plan 2026-27 update and the 2026-27 Annual Business Plan and Budget incorporating the Long-Term Financial Plan 2026-2027 to 2035-2036 for the undertaking of statutory consultation on the Annual Business Plan and Budget incorporating the Long-Term Financial Plan.			
SECONDED Ms Hahn			CARRIED AC 2022-26/82
21 Jul 2026 5:27pm Wilksch, Kelly - Completion			
Completed by Wilksch, Kelly (action officer) on 21 July 2026 at 5:27:25 PM - Completed with the audit and risk committee comments provided to Council for their noting.			

Meeting	Officer/Director	Section	Subject
11/05/2026	Wilksch, Kelly Brussow, Jo	Debate Report	2025-26 Quarter 2 Budget Update - as at 31 December 2026
MOVED Ms Haydon			
That the Audit and Risk Committee notes the Q2 budget update for 2025-26 (as at 31 December 2025) at <u>Attachment 1</u> .			
SECONDED Mr Paprzycki			CARRIED AC 2022-26/81
21 Jul 2026 5:25pm Wilksch, Kelly - Completion			
Completed by Wilksch, Kelly (action officer) on 21 July 2026 at 5:25:32 PM - Completed - no further action required.			

Meeting	Officer/Director	Section	Subject
11/05/2026	Brussow, Jo Brussow, Jo	Debate Report	Operational Risk Register
MOVED Mr Swan			
That the Audit and Risk Committee notes The Barossa Council Operational Risk Register Executive Summary Report, as provided at <u>Attachment 1</u> , for information and that regular updates are provided on the progress of operational risk register improvements.			
SECONDED Ms Haydon			CARRIED AC 2022-26/74
21 May 2026 11:23am Brussow, Jo - Completion			
Completed by Brussow, Jo (action officer) on 21 May 2026 at 11:23:25 AM - Update scheduled for late 2026			

Meeting	Officer/Director	Section	Subject
11/05/2026	McCarthy, Martin	Debate	Update on End of Financial Year Improvement
	McCarthy, Martin	Report	Process for Asset Management
MOVED Mr Paprzycki			
That Audit and Risk Committee receive and note the update and progress made and timetables set for the 2025-2026 financial year production of the financial statements.			
SECONDED Ms Hahn		CARRIED AC 2022-26/73	
24 Jun 2026 10:08am McCarthy, Martin - Completion			
Completed by McCarthy, Martin (action officer) on 24 June 2026 at 10:08:02 AM - Was a briefing no further actions on this one			

Meeting	Officer/Director or	Section	Subject
11/05/2026	Wilksch, Kelly Brussow, Jo	Motion	Galpins Audit Plan
MOVED Ms Hahn			
The Committee note the audit plan provided by Galpins and provide feedback on the following points: • Calendar year date updates. • Inclusion on Nuriootpa Centennial Park Authority Workplan/Schedule. • Audit and Risk Committee legislative updates be incorporated into the document, including correct name of committee • Suggest Enterprise Resource Planning review in Galpins audit and bring revised version back for ratification at a future Audit and Risk Committee meeting.			
SECONDED Mr Swan			CARRIED AC 2022-26/72
21 Jul 2026 5:24pm Wilksch, Kelly - Completion Completed by Wilksch, Kelly (action officer) on 21 July 2026 at 5:24:49 PM - Updated audit plan provided by Galpins and will be tabled at August 2026 audit and risk committee meeting.			

Meeting	Officer/Director	Section	Subject
11/05/2026	McCarthy, Martin McCarthy, Martin	Debate Report	Strategic Risk Register Presentation - Office of the Mayor and Chief Executive Officer
MOVED Ms Haydon			
That Audit and Risk Committee receive and note the presentation and the current status of the strategic risks outlined and the identified future improvements and review mechanisms.			
SECONDED Mr Swan			CARRIED AC 2022-26/77
24 Jun 2026 10:07am McCarthy, Martin - Completion Completed by McCarthy, Martin (action officer) on 24 June 2026 at 10:07:46 AM - No actions from this was a briefing			

Meeting	Officer/Director	Section	Subject
11/05/2026	Clark, Ben Clark, Ben	Debate Report	Strategic Risk Register Presentation - Directorate of Infrastructure and Environmental Services
MOVED Ms Hahn			
That Audit and Risk Committee receive and note the presentation and the current status of the strategic risks outlined and the identified future improvements and review mechanisms.			
SECONDED Mr Paprzycki			CARRIED AC 2022-26/76
15 Jul 2026 2:56pm Clark, Ben - Completion Completed by Clark, Ben (action officer) on 15 July 2026 at 2:56:45 PM - Completed. No action required.			

Meeting	Officer/Director	Section	Subject
11/05/2026	Brussow, Jo Brussow, Jo	Debate Report	Draft Work Health Safety Strategy - 2026-2028
MOVED Mr Paprzycki			
That the Audit and Risk Committee, having reviewed the Draft Work Health and Safety Strategy 2026-2028 presented at <u>Attachment 1</u> , endorse the document for presentation to Council for consideration and approval, with the following change:			
Amend <i>assurance</i> to <i>advice</i> within the Audit and Risk Committee responsibilities.			
SECONDED Mr Swan			CARRIED AC 2022-26/75
21 May 2026 11:22am Brussow, Jo - Completion			
Completed by Brussow, Jo (action officer) on 21 May 2026 at 11:22:56 AM - Document updated in accordance with Audit Committee feedback and forwarded to Council for approval.			

ATTACHMENTS

Nil

SUPPORTING REFERENCES

Nil

MATTERS FOR INFORMATION

3.1 GOVERNANCE UPDATE

**Author: Manager Governance and OMCEO
26/41614**

To provide the Committee with a Governance Update from 28 April to 28 July 2026:

Subject	Details
Section 270 Internal Review of a Council Decision	0
Freedom of Information requests	2
Public Interest Disclosure reports	0
Policy and Process reviews	12 - Policies/Processes reviewed 4 - Policies/Processes revoked 1 - New Policies 0 - New Processes Scheduled Policy/Process to review by 9 November 2026 = 23 Inclusion of the Audit and Risk Committee in the Policy Governance Framework responsibilities has now been endorsed by Council.
Compliance Registers	<u>Delegations Register</u>: up to date (Council endorsed 21 April 2026, BAP endorsed – 7 April 2026) <u>Confidential Orders Register</u>: next review September 2026 <u>Gifts and Benefits (Elected Members)</u>: Updated 20 July 2026 <u>Elected Members Training & Development Register</u>: Updated 27 February 2026 – no new additions <u>Salaries Register</u>: Updated 30 June 2026 <u>Elected Member Allowances and Benefits Register</u>: Updated Y4 Q1 2026 <u>Community Land Register</u>: currently being reviewed
Section 41 Committees	<u>Committee revocation</u>: Barossa Bushgardens Committee Community Assistance Scheme Committee

ATTACHMENTS

Nil

SUPPORTING REFERENCES

Nil

MATTERS FOR INFORMATION

3.2 RESULTS OF THE ANNUAL COMMITTEE SELF ASSESSMENT

Author: Governance Officer
26/47854

Pursuant to Clause 12.1 of the Audit and Risk Committee's Terms of Reference, all Audit Committee Members must complete a self-assessment that evaluates the Committee's performance to promote continuous improvement in performance and ensure that its actions are aligned with its intended purpose.

Four Audit and Risk Committee Members have completed the Annual Self-Assessment of Committee performance for 2025-26 and results are provided at Attachment 1.

ATTACHMENTS

Attachment 1 Self-Assessment Results [!\[\]\(17413706fd4997a1a4bdf85c6864eee1_img.jpg\)](#) 

SUPPORTING REFERENCES

[Audit and Risk Committee Terms of Reference](#)



Audit and Risk Committee

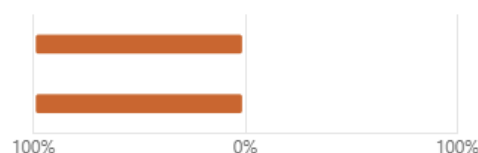
2026 Self-Assessment Results

1. Committee Composition

● Agree ● Somewhat Agree ● Neither Agree or Disagree ● Somewhat Disagree ● Disagree

Do you understand and agree with the scope of the Committee as detailed in its Terms of Reference?

Does the Committee have sufficient skills, experience, time and resources to undertake its duties?



Comments:

- I think the current committee has a good mix of skills and experience.
- The committee would benefit from a minimum in person attendance requirement for relationship building - i.e. one or two meetings per year.
- Missing the contribution of an elected member to provide the chamber's perspective on topics.

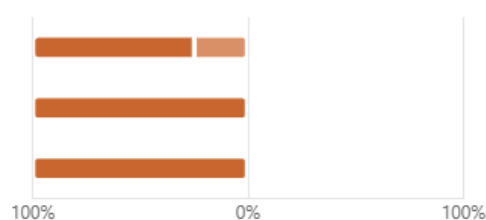
2. Workings of the Committee

● Agree ● Somewhat Agree ● Neither Agree or Disagree ● Somewhat Disagree ● Disagree

The Committee work collaboratively as a team

The relationship between Committee members strikes the right balance between challenge and mutuality

The Committee works well with others attending or presenting at the meetings



Comments:

- Agendas growing larger due to increasing topics included on limited number of meetings.

3. Meeting Format

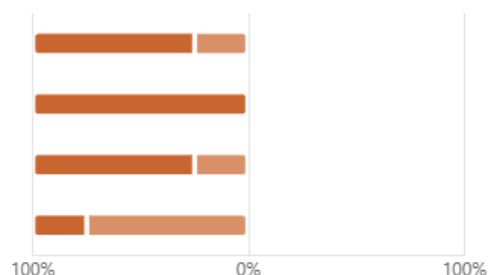
● Agree ● Somewhat Agree ● Neither Agree or Disagree ● Somewhat Disagree ● Disagree

Meeting arrangements enhance the Committee's effectiveness to allow sufficient time for discussion of agenda items

Reports tabled at meetings are comprehensive and understandable allowing informed decisions to be made

Presentations accompanying reports are helpful and informative

Effective minutes are prepared, distributed and followed up



Comments:

- Generally the papers presented are comprehensive and well written. I consider they are of a high quality compared to other similar committees I attend.
- Any report submitted would benefit from an exec summary, particularly those technical and non-financial in nature. Minutes would benefit from a bit more detail on the discussions held to highlight that the management reports are reviewed and challenged.
- Minutes are very long and repeat agenda content, could be more concise. Would like to hear from a broader range of presenters.

4. Personnel

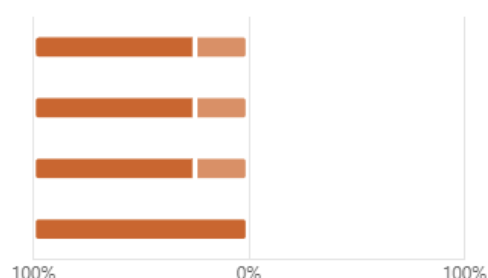
● Agree ● Somewhat Agree ● Neither Agree or Disagree ● Somewhat Disagree ● Disagree

How do you rate the performance of the Presiding Member in preparing for and conducting the meetings?

How do you rate the performance of the other members of the Committee in fulfilling their role?

How do you rate your performance as a member of the Committee?

How do you rate the performance of the support staff in facilitating the Committee's role and function?



Comments:

- The format of these questions on personnel does not provide a good opportunity to comment - perhaps a ratings scale would have been better or the questions framed differently.
- One member that exclusively attends remotely has not contributed to any discussions over the last 18 months - effectively reducing the output of the committee by 20%.

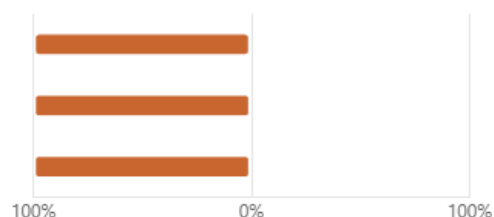
5. External Audit

● Agree ● Somewhat Agree ● Neither Agree or Disagree ● Somewhat Disagree ● Disagree

Does the Committee review the work of the external auditor?

Does the Committee review and discuss the external auditor's management letter?

The Committee is effective in managing and monitoring the relationship with the external auditor?



Comments:

- The opportunity to relate with the external auditor when their annual plan is presented may be beneficial.
- Expecting Council to be ready for external audit visit this year so that the accounts and audit can be finalised with enough time for Committee members to review effectively.

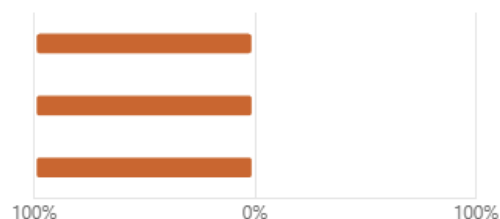
6. Overall

● Agree ● Somewhat Agree ● Neither Agree or Disagree ● Somewhat Disagree ● Disagree

The Committee assure that the Executive take responsibility for risk identification and control, and give formal assurance through...

The Committee is satisfied that there is an effective program in place to ensure that risk management is an integral part of the...

The Committee operates effectively and efficiently in accordance with the Terms of Reference?



Comments:

- A well run committee, now aided further by a work plan which relates to committee responsibilities.
- The introduction of an annual work plan has assisted in making the Committee more efficient. This is a continuous improvement process.

MATTERS FOR INFORMATION

3.3 KNOWLEDGE MANAGEMENT POLICY

Author: Governance Officer
26/48385

The Knowledge Management Policy and Knowledge Management Process – Elected Members were presented to and approved by Council 19 May 2026.

These are both attached for your reference.

ATTACHMENTS

Attachment 1 Knowledge Management Policy [↓](#) 

Attachment 2 Knowledge Management Process - Elected Members [↓](#) 

SUPPORTING REFERENCES

Nil.

Knowledge Management Policy



1. Document control

Policy Number:	CD/22/6	Council Resolution Number:	2022-26/971
Document Owner:	Director, Corporate Services, Strategy and Innovation	Document Author:	Manager Information Services and Technology
Approval Date	19 May 2026	Next Review Date:	19 May 2030

2. Statement of Intent

- 2.1. The purpose of this Policy is to outline the responsibilities and practices of Council's Information Assets, as a defined agency under the *State Records Act 1997* (the Act), as well as for all persons employed or engaged by The Barossa Council (Council). The Policy ensures continuous improvement in information and records management practices, and compliance with relevant legislation and standards.
- 2.2. This Policy requires that all information and records created and required to be retained by Council in conducting Council business should be captured, managed, retained and disposed of in accordance with relevant legislation and standards.
- 2.3. This Policy promotes legislative compliance, good practice, the transfer, retention and sharing of information and knowledge and establishes a complete and accurate history of Council's activities.

3. Policy Statement

- 3.1. Council is defined as an agency under the Act and therefore has a responsibility for the adequate management of corporate records and information. The Policy supports Council's compliance with the Act, Adequate Records Management Standards AS ISO 15489.1-2002, *Freedom of Information Act 1991* and the *Local Government Act 1999*.
- 3.2. Information and records are assets when they are managed and must be complete, contextual, and maintained in accordance with the Act. Council will ensure compliance with relevant records management legislation and standards and will pursue best practice in information management through continuous improvement. Council uses an Electronic Document and Records Management System (EDRMS) as the corporate information and records management system.
- 3.3. An Official Record is information created, sent, or received by Council in the conduct of its business. Any person acting as a representative of Council, any record created, sent, received, forwarded, or transmitted by Council Employees and/or Elected Members in the undertaking and discharge of their functions and duties may be classified as Official Records. Information captured as a record can include physical and electronic correspondence (not limited to email), social media, text messages, visual assets such as photo or video, audio recordings and file notes of conversations.

3.4. Knowledge Management Principles

Principle 1 - Accountability

- 3.4.1. As prescribed by Section 99 of the *Local Government Act 1999* the Chief Executive Officer (CEO) is required to ensure that records are properly created and maintained. It is important that the value of information is known and acknowledged by all Council Employees and that ownership is assigned and accepted. It is central to the record management principles that corporate information can be relied upon, ensuring an authentic legacy, including historical transactions for the wider community.
- 3.4.2. Council's records management obligations extend to all records generated by any person engaged by Council to undertake core functions of Council or on its behalf. All records created must link to business functions and activities and remain the property of Council and not the Council Employee who created them, or to whom they are entrusted.

Principle 2 – Appropriate Management and Risk

- 3.4.3. Any electronic or hardcopy document generated in the process of Council business is an Official Record under the Act and will be maintained in good order and condition with appropriate controls to manage capture, access, security, retention and disposal. Vital and confidential records will be stored in a secured environment whether they are in hardcopy or electronic form.
- 3.4.4. Council Employees are responsible for the safe custody of all files and documents (internally generated or from a third-party) that are allocated to them. Records must not be stored at home or left in cars unattended as they could be lost, damaged or stolen. File storage units should be locked overnight wherever possible to prevent unauthorised access. Amongst other risk management considerations, this reduces the possibility of damage by water or fire in the event of a disaster.
- 3.4.5. Electronic records may be held in either the dedicated EDRMS, or a specific business system which, where possible and considered appropriate and efficient, will be integrated with Council's EDRMS and meet standard recordkeeping functionality.

Principle 3 – Preservation, Protection and Lawful Destruction

- 3.4.6. After creation or capture, Official Records will not be damaged, altered or destroyed other than in accordance with the applicable State Records General Disposal Schedule and then, only with written authorisation from the CEO or delegate, in consultation with the appropriate business owner.
- 3.4.7. Only records that have been identified as non-official, and of no continuing value to Council such as transitory or temporary records, or records that are personal or private in nature can be destroyed by individuals. Unauthorised or illegal destruction carries penalties of a maximum \$10,000 fine or up to two years imprisonment, which may be placed on an individual.
- 3.5. All Official Records will be captured in Council's EDRMS by either the business owner, or Information Services Officers. Where the document was received in hardcopy format it will be provided to the Information Services and Technology (IST) Team for retention and/or disposal in accordance with the relevant schedule.
- 3.6. Original hard copies of Official Records are to be retained within the IST Team. If there is a requirement for these records to be taken off-site for the conduct of Council business, a copy rather than the original will be provided for use.
- 3.7. Knowledge Management and Generative Artificial Intelligence (GenAI or AI)
- 3.7.1. GenAI has become a highly accessible and rapidly growing technology that can impact Information Management and recordkeeping responsibilities. The content generated by AI systems (including the prompts or instructions used to retrieve it), may need to be treated as Official Records, especially if influencing how a decision was made or having an impact on how Council conducts business.

3.7.2. Official Records in relation to AI are required to be captured and managed to provide evidence of decisions made and events that have occurred. Properly managing these records will ensure compliance and help to identify:

- If AI technology was used to influence a decision, take an action or generate the content;
- If the content produced through AI technologies is accurate and relevant;
- What the agency has done to mitigate any negative impacts;
- The outputs and decisions AI generate are explainable, auditable and transparent.

4. Scope

4.1. This Policy applies to all Council Employees and Elected Members, including (but not limited to) staff, volunteers, trainees, work experience placements, independent consultants, contractors, legal advisors and all other authorised personnel who undertake actions on behalf of Council with respect to the creation, capture and maintenance of records.

5. Responsibilities

Chief Executive Officer

5.1. The role of the CEO, as prescribed by Section 99 of the *Local Government Act 1999*, includes ensuring that records required under any legislation are properly kept and maintained.

Information Services and Technology Team

5.2. Responsibility for Council's Knowledge Management Policy, processes and EDRMS systems is assigned to the Information Services function of IST, under the supervision of the Director, Corporate Services, Strategy and Innovation and the CEO. The role of Information Services Officers is to provide a strategic focus for recordkeeping through the Council and:

- 5.2.1. providing support and governance to ensure that Official Records are managed in accordance with the Act;
- 5.2.2. establishing records management policies and processes for the Council as a whole;
- 5.2.3. establishing corporate standards and strategies for recordkeeping, records management, and disposal;
- 5.2.4. measure performance of Council business units against these standards;
- 5.2.5. working with other accountable stakeholders, including executive and management leadership groups to ensure Council's EDRMS supports organisational and public accountability;
- 5.2.6. providing Council Employees and Elected Members with advice, assistance and appropriate training to allow them to meet their records management responsibilities; and
- 5.2.7. undertake relevant audits and risk assessments on information management practices and locations providing recommendations to support ongoing compliance, preservation and access to information.

Council Employees

5.3. All Council Employees are required to maintain records within their own duties and functions that relate to Council business. The recordkeeping obligations of Council Employees include:

- 5.3.1. Capturing records that support the course of conducting business activities into the EDRMS;

- 5.3.2. Understanding why, how and where records are kept within Council;
- 5.3.3. Not losing or misplacing records, or destroying Council records without authority;
- 5.3.4. Being aware of and complying with records management processes.
- 5.4. Council Employees who do not comply with this Policy may be subject to disciplinary action under the relevant behavioural codes or policies, and/or subject to criminal or civil proceedings. Council Employees must report breaches of this Policy to the Manager Information Services and Technology.

Consultants, Contractors and Volunteers

- 5.5. Council Employees as detailed above, includes all persons employed by the Council such as volunteers, trainees, work experience placements, independent consultants, contractors, legal advisors and other authorised personnel providing or undertaking core functions on behalf of the Council. Council's records management obligations extend to records generated by any person within this definition, or who has been engaged by Council to undertake core functions of the Council on its behalf.

6. Legislation and References

Legislation

- *State Records Act 1997*
- *Freedom of Information Act 1991*
- *Local Government Act 1999*
- *Electronic Transactions Act 2000*
- Adequate Records Management Standard Version 3
- Australian Standard AS ISO 15489
- General Disposal Schedule 40 v1 for Local Councils and Local Governing Bodies and Authorities in South Australia
- General Disposal Schedule 41 for Burial and Cremation Records
- General Disposal Schedule 21 for disposal of hardcopy source records after digitisation
- General Disposal Schedule 48 for COVID-19 related records
- General Disposal Schedule 47 for Records of relevance to allegations of Child Abuse matters
- General Disposal Schedule 16 for Records of relevance in relation to Native Title
- General Disposal Schedule 45 for Identity Verification Documents

Supporting Documents

- Knowledge Management Business Process
- Source Record Digitisation and Disposal Process
- Official Record Disposal Process (Destruction)
- Official Record Approval Process Checklist and Destruction Report Form
- Knowledge Management Process - Elected Members

Related Policies

- Induction Policy
- Social Media Policy
- Request for Service Policy
- Code of Conduct for Volunteers
- Elected Member Behavioural Management Policy and Process
- Risk Management Policy
- Artificial Intelligence Policy

7. Definitions

Access	right, opportunity, means of finding, using or retrieving information.
Access Controls	the mechanism used in the EDRMS to apply a specific privacy control to an allocated record which is replicated if the record is hardcopy.
Australian Standard AS ISO 15489	AS ISO 15489 does not replace any components or requirements of the Adequate Records Management Framework. However, State Records accepts the Standard as best practice advice within the parameters of the Adequate Records Management Framework.
Business Owner	the team/individual within Council responsible for the function and activities of the business contained within the records.
Capture	deliberate action that results in the registration of a record into a recordkeeping system. For certain business activities, this action may be designed into electronic systems so that the capture of records is concurrent with the creation of records.
Continuing Value	records that contain information that is of administrative, legal, fiscal, evidential or historical value to Council.
Continuous Improvement	means the process of enhancing systems to achieve improvements in overall related performance, in line with the organisation's policies. The process need not take place in all areas simultaneously.
Contractor	is an independent person, business or organisation that enters into a contract with Council to deliver services or undertake work on behalf of Council.
Create	the making and keeping of evidence of Council's business activities.
Destruction	process of eliminating, destroying or deleting records, beyond any possible reconstruction.
Digital Records	a record created, and/or maintained by means of digital computer technology. Includes records that are created digitally or have undergone conversion from non-digital formats.
Disposal	range of processes associated with the retention, deletion or destruction of records in or from recordkeeping systems. They may also include the migration or transmission of records between recordkeeping systems, and the transfer of receipt or ownership of records.
Document (s)	structured units of recorded information, published or unpublished, in hardcopy or electronic form, and managed as discrete units in information systems.
Elected Member	the principal member or a Councillor of the Council.
Electronic Document and Records Management System	an automated system used to manage the creation, use, management and disposal of hardcopy and electronically created documents and records for the purposes of supporting the creation, revision and management of digital records improving an organisation's workflow and providing evidence of business activities.
Email	is a service that enables people to exchange documents or messages in electronic form. Each employee, contractor and volunteer has a designated mailbox that stores messages sent by other users. You may retrieve, read and

	forward or re-transmit messages from your mailbox.
Employee	a person employed by the organisation on an ongoing or fixed term full-time or part-time basis or employed on a casual basis.
Official Record	Council's Official Records are any information created, received or maintained as evidence to support the business and legal obligations of Council, and includes information created, received or maintained by Contractors. This incorporates hardcopy and electronic records including emails sent or received and social media content. An Official Record is determined by its purpose at creation or receipt and not its place of storage. This includes electronic records stored on portable storage devices, Council Servers (or externally hosted servers) and within Corporate Applications and may include hardcopy records stored in an offsite location. Official Records can be any written, graphic or pictorial matter; or a disk, tape, film or other object that contains information or from which information may be reproduced (with or without the aid of another object or device).
Record	the Australian Standard ISO 15489 defines a record as: "Information created, received, and maintained as evidence and information by an organisation or person, in pursuance of legal obligations or in the transactions of business". Irrespective of media or format.
Retention	the period that a record must be retained under the Act.
Security	the restriction of access to a record by using physical or electronic means such as access controls as part of the metadata in the EDRMS.
Social Media	group term for a range of online communication platforms that enable interaction, content sharing, and collaboration. These platforms include but are not limited to: • Social networking sites (e.g. Facebook, Google+ and LinkedIn) • Microblogging sites (e.g. Twitter) • Blogs • Podcasts and video podcast • Photo sharing sites (e.g. Flickr, Instagram and Pinterest) Forums and discussion boards.
Transfer	deliver ownership or possession of records to State Records of South Australia.
Transitory/Temporary Record	a record that is of little or no Continuing Value to the Council and needs only to be kept for a limited or short period of time, such as a few hours or a few days.

8. Version History

This Policy will be reviewed by the Policy Author in consultation with the relevant stakeholders, within four years or more frequently if legislation or Council's need changes.

Version No.	Date.	Summary of Changes
1	20/11/2012	New Policy
2	20/06/2016	Policy review, update and change of name to Knowledge Management Policy
3	20/07/2021	General review
1 (new doc no)	18/02/2022	Update to improve compliance with State Records guidelines
2	21/02/2023	Reviewed in line with State Records Strategy and best practice
3	02/12/2025	General Policy review and update to position titles in line with restructure
4	10/04/2026	Transferred to new corporate template Removed and refined definitions table as per the definition's glossary Added a section about Artificial Intelligence (3.7)

9. Further Information

This Policy is available on Council's website at www.barossa.sa.gov.au. It can also be viewed electronically at Council's principal office at 43-51 Tanunda Road, Nuriootpa during ordinary business hours. A printed copy of this Policy can be obtained upon payment of a fixed fee.

Feedback regarding this Policy or its application can be made to the Customer Service Team on 8563 8444 or barossa@barossa.sa.gov.au in first instance, who will refer you to the most appropriate officer.

Knowledge Management Process – Elected Members



1. Document control

Process Number:	16/23143	Council Resolution Number:	2022-26/971
Document Owner:	Director Corporate Services, Strategy and Innovation	Document Author:	Manager Information Services and Technology
Approval Date	19 May 2026	Next Review Date:	19 May 2030

2. Purpose

- 2.1. To provide Elected Members with guidelines to compliantly maintain Official Council Records according to Councils obligations under the *State Records Act 1997* and other relevant legislation.

3. Scope

- 3.1. Incoming Mail
- 3.2. Electronic Records
- 3.3. Timing of Records Capture
- 3.4. Security of Records
- 3.5. Confidential Records
- 3.6. Destruction of Records
- 3.7. Identification of Frequently Used Records

4. Process

4.1. Incoming Mail (Hardcopy)

- 4.1.1. All mail received through Australia Post by Council that is addressed to Elected Members, except that which is marked private and/or confidential, will be opened by Information Services Officers, date stamped and distributed to the Executive Support Officer so it can be registered as appropriate in the Electronic Document and Records Management System (EDRMS). The electronic version is then forwarded to the relevant Elected Member via email. Any document scanned and registered to the EDRMS will have the document number written in red pen on the top right-hand corner of the hard-copy document, which will then be placed in the 'Scanned Documents' tray in the records area.
- 4.1.2. If mail happens to be received by Elected Members at their own address that relates to Council business/matters, it should be sent to the Executive Support Officer for registering into the EDRMS. Copies of responses made by Elected Members should also be provided for appropriate action.

4.2. Electronic Records

- 4.2.1. Any electronic records created or received by Elected Members should be forwarded via email to the Executive Support Officer for registering into the EDRMS as appropriate.

4.3. Timing of Records Capture

- 4.3.1. Elected Members should forward all Official Records received from a person or organisation external to Council to the Executive Support Officer, for action within the required timeframe (5 days). Any Official Records created by an Elected Member and which are forwarded (not cc'd) to a member of staff for action or information will be registered by that Employee.

4.4. Security of Records

- 4.4.1. In order to ensure the physical security of records in Councils care and control, Elected Members are responsible for the safe custody of all records in their care and control until transferred to the Records Registry.

4.5. Confidential Records

- 4.5.1. If an Elected Member believes that an Official Record is of a highly sensitive or confidential nature, they should arrange with the Chief Executive Officer (CEO) to apply necessary access restrictions to that record within the EDRMS.

4.6. Destruction of Records

- 4.6.1. Official Records must only be disposed of by Information Services Officers in accordance with the relevant State Records General Disposal Schedule (GDS), in line with Council's Knowledge Management Policy and Business Process.

4.7. Identification of Frequently Used Records

- 4.7.1. The guidelines at Appendix 1 relate to frequent groups of records which Elected Members may create, send, receive or forward. This is not an exhaustive list, it is simply provided to assist in assessing whether information in any format constitutes an Official Record under the *State Records Act 1997*.

5. Responsibilities**5.1. Chief Executive Officer**

- 5.1.1. The role of CEO of the Council, as prescribed by section 99 (1) (g) of the *Local Government Act 1999*, includes ensuring that Official Records required under any legislation are properly kept and maintained.

5.2. Information Services and Technology Team

- 5.2.1. Responsibility for the EDRMS is assigned to the Information Services function, under the supervision of the Manager Information Services and Technology, the Director, Corporate Services, Strategy and Innovation and the CEO.
- 5.2.2. The role of the Manager Information Services and Technology and the team is to provide a strategic focus for recordkeeping throughout the Council and responsibility for:
- ensuring that Official Records are managed in accordance with the *State Records Act 1997*;
 - establishing records management policies and processes for the Council as a whole;
 - establishing corporate standards for recordkeeping and records management;
 - measuring performance of Council business units against these standards;
 - developing corporate knowledge and electronic records management strategies;

- working with other managers of information resources to develop coherent information architecture across Council;
- working with other accountability stakeholders, including Freedom of Information officers and executive management staff, to ensure recordkeeping systems support organisational and public accountability; and
- providing Elected Members appropriate training and tools to allow them to meet their records management responsibilities.

5.3. **Elected Members**

5.3.1. All Elected Members are required to maintain records within their own duties and functions that relate to Council business. The recordkeeping obligations of Elected Members include:

- provide the Executive Support Officer with Official Records that support the course of conducting business activities so they can be registered into the EDRMS and advise the appropriate security restrictions as required;
- understanding why, how and where records are kept within Council;
- not losing, misplacing or destroying Official Records without authority; and
- being aware of and complying with records management processes.

5.4. **Training**

5.4.1. Elected Members receive initial mandatory training during their induction, during mid-term refresher training and upon request.

5.4.2. There is no specific requirement for additional training in relation to this process.

6. **Legislation and References**

Legislation

- *State Records Act 1997*
- *Freedom of Information Act 1991*
- *Local Government Act 1999*
- *Electronic Transactions Act 2000*
- Adequate Records Management Standard Version 3
- Australian Standard AS ISO 15489
- General Disposal Schedule 40 v1 for Local Councils and Local Governing Bodies and Authorities in South Australia
- General Disposal Schedule 41 for Burial and Cremation Records
- General Disposal Schedule 21 for disposal of hardcopy source records after digitisation
- General Disposal Schedule 48 for COVID-19 related records
- General Disposal Schedule 47 for Records of relevance to allegations of Child Abuse matters
- General Disposal Schedule 16 for Records of relevance in relation to Native Title
- General Disposal Schedule 45 for Identity Verification Documents

Supporting Documents

- Knowledge Management Business Process
- Source Record Digitisation and Disposal Process

- Official Record Disposal Process (Destruction)
- Official Record Approval Process Checklist and Destruction Report Form

Related Policies

- Knowledge Management Policy
- Induction Policy
- Social Media Policy
- Request for Service Policy
- Elected Member Behavioural Management Policy and Process
- Risk Management Policy
- Artificial Intelligence Policy

7. Definitions

The Act	<i>State Records Act 1997</i>
Continuing Value	records that contain information that is of administrative, legal, fiscal, evidential or historical value to Council.
Contractor	is an independent person, business or organisation that enters into a contract with Council to deliver services or undertake work on behalf of Council
Council	The Barossa Council, including its Elected Members, in its entirety as an organisation.
Council Business	includes but is not limited to the provision of services, delivery of programs, development of policies, making of decisions, and performance of Council functions.
Disposed of	(i) destroy or abandon the record; (ii) carry out an act or process as a result of which it is no longer possible or reasonably practicable to reproduce the whole or a part of the information contained in the record; or (iii) transfer or deliver ownership or possession of or sell the record, or purport to do so; but does not include transferring or delivering the record to State Records of South Australia or between Council and another agency.
Elected Member	the principal member or a Councillor of the Council.
Electronic Document and Records Management System	an automated system used to manage the creation, use, management and disposal of hardcopy and electronically created documents and records, for the purposes of supporting the creation, revision and management of digital records, improving an organisation's workflow, and providing evidence of business activities.
Employee	a person employed by the organisation on an ongoing or fixed term full-time or part-time basis or employed on a casual basis.
General Disposal Schedule	the General Disposal Schedule advises how long local Council records need to be kept. This is regulated by the <i>State Records Act 1997</i> .
Official Record	this includes records made or received by an Elected member in the conduct of the business of their position or office.

	Council's Official Records are any information created, received or maintained as evidence to support the business and legal obligations of Council, be it generated by a Council Employee or a third party acting on Council's behalf. Official Records can be any written, graphic or pictorial matter; or a disk, tape, film or other object that contains information or from which information may be reproduced (with or without the aid of another object or device). This incorporates hardcopy and electronic records including emails sent or received and social media content. An Official Record is determined by its purpose at creation or receipt and not its place of storage. This includes electronic records stored on portable storage devices, Council Servers (or externally hosted servers) and within Corporate Applications and may include hardcopy records stored in an offsite location.
Record	the Australian Standard ISO 15489 defines a record as: "information created, received, and maintained as evidence and information by an organisation or person, in pursuance of legal obligations or in the transactions of business". Irrespective of media or format.
Records Registry	the physical location of the hardcopy records maintained by Information Services Officers. This includes the compactus and storeroom.

8. Version History

This Process will be reviewed by the Document Author in consultation with the relevant stakeholders, within four years or more frequently if legislation or Council's need changes.

Version No.	Date	Summary of Change/s
1	2016	New Process, May 2016
2	2026	Transferred to corporate template Minor formatting and review Added all relevant Legislation and References Added definition of Elected Members and removed and refined Definitions table as per the Definitions glossary

9. Further Information

This Process is available on Council's website at www.barossa.sa.gov.au. It can also be viewed electronically at Council's principal office at 43-51 Tanunda Road, Nuriootpa during ordinary business hours. A printed copy of this Process can be obtained upon payment of a fixed fee.

Feedback regarding this Process or its application can be made to the Customer Service Team on 8563 8444 or barossa@barossa.sa.gov.au in first instance, who will refer you to the most appropriate officer.

10. Appendix 1 – Identification of Frequently Used Records

10.1. Diaries and Calendars

- 10.1.1. Diaries and calendars record appointments and messages, some of which may be a reminder of a routine nature, but others may be of significance to the conduct of Council business.
- 10.1.2. To ensure that all Official Records are captured, Elected Members' diaries and calendars should be forwarded to the Records Registry at the end of each year.

10.2. Drafts

- 10.2.1. A draft record is the preliminary form of any writing in electronic or physical format which includes outlines of speeches, reports, correspondence, file notes, calculations or earlier versions.
- 10.2.2. Drafts which document significant decisions, reasons and actions or significant information that is not contained in the final form have continuing value and are to be registered into the EDRMS - eg:
 - drafts relating to the formulation of policy /processes, where the draft provides evidence of processes involved or contains significantly more information than the final version; or
 - drafts of legal documents (contracts, tenders etc).

10.3. Duplicates

- 10.3.1. Duplicates are exact copies of records where the original copy is contained within the EDRMS. They are of no continuing value and may be destroyed when reference to them ceases where they are:
 - issued to a Council member by Council for information purposes only;
 - internal or external publications issued or received for information purposes (eg annual reports, brochures, trade journals, price lists).
- 10.3.2. Duplicates received by an Elected Member from outside Council that are relevant to Council business have continuing value and are to be incorporated into the EDRMS.

10.4. Messages

- 10.4.1. Messages may be sent or received via a range of methods, such as telephone and voice mail, email, post it notes or loose paper. Messages will have only temporary value if they are:
 - routine or simple administrative instructions, such as edit corrections, distribution lists for informational purposes, file creation requests, and social invitations and messages;
 - information only messages, duplicates or working copies/memos;
 - private messages or comments between officers which provide no evidence of Council business;
 - original messages that have been transferred to the EDRMS.
- 10.4.2. Messages of continuing value to be registered into the EDRMS include those which:
 - contain information relating to the business activities of Council such as directives, proposals, recommendations, definitions or interpretations from an Elected Member to another party or vice versa; and
 - messages that are part of an actual business transaction itself, or have policy/process implications, or are otherwise identified as being significant to the conduct of Council's business, including:
 - approval for a particular course of action;

- formal communications between internal officers or external agencies;
- final versions of reports;
- policy documents and statements; or
- formal minutes of Council Committees.

10.5. Working Papers

- 10.5.1. Working papers are documents and background notes used to complete other documents. (Those final documents become an Official Record and should be captured into the EDRMS).
- 10.5.2. Working papers that do not relate to significant decisions or actions, where the final document has been captured into the EDRMS have no continuing value and may be destroyed when reference to them ceases.
- 10.5.3. Working papers which document significant decisions, reasons and actions (even if that information is not contained in the final document) have continuing value and should be captured into the EDRMS.

10.6. Telephone and Other Verbal Communications

- 10.6.1. Elected Members may have telephone or other face-to-face conversations on a variety of matters. Some conversations may involve matters of significance to the conduct of Council business. These conversations should be documented in an appropriate format (for example, a file note) and forwarded to Council for appropriate action.
- 10.6.2. Other conversations may only be basic or routine in nature, such as the issuing or receiving of basic instructions or information and need not be documented at all.
- 10.6.3. Documentation of conversations which has no continuing value and may be destroyed when reference to them ceases are those which:
 - involve the exchange of routine or simple administrative instructions or information or that do not relate to Council business; or
 - are original notes of significant conversations that have been transferred into appropriate formats for incorporation into the EDRMS.
- 10.6.4. Conversations which will have continuing value and should be documented in an appropriate format and captured into Council's EDRMS are those which:
 - relate to the business functions of Council involving the issuing of directives, proposals, recommendations, definitions or interpretations from Elected Members to another party or vice versa or that are part of an actual business transaction itself; and
 - have policy/process implications or otherwise identified as being significant to the conduct of Council business.

10.7. Social Media

- 10.7.1. Only postings of continuing value will need to be documented in an appropriate format (for example, a file note) and saved into the EDRMS. Subject to Councils Social Media Policy and Process.

10.8. Lobbying

- 10.8.1. Lobbying is the activity of members of the community attempting to influence the Council through representations of Elected Members and may include one or more Elected Members lobbying other Elected Members.
- 10.8.2. Records, such as correspondence or petitions relating to lobbying matters, regardless of whether the lobbying itself is of Council or community interest, have continuing value and should be captured into Council's EDRMS.

10.9. Election Material

- 10.9.1. Election materials or records created or received by an Elected Member in regard to electioneering **are private records of the Elected Member**, and do not need to be captured into Council's EDRMS.
- 10.9.2. Any records created or received by Council that relate to the preparation of elections have continuing value and are to be captured into the EDRMS. Such records include public notification, nominations, how to vote cards, arrangements, requests, e.g. postal votes, declaration of eligibility, and polling stations.

MATTERS FOR INFORMATION

3.4 PRIVACY POLICY

Author: Governance Officer
26/48397

The Privacy Policy was presented to and approved by the Executive Leadership Team on 23 July 2026 and is set to be presented to Ordinary Council meeting on 18 August 2026 for endorsement.

The Policy is attached for your reference.

ATTACHMENTS

Attachment 1 Privacy Policy - Draft for Council endorsement [↓](#) 

SUPPORTING REFERENCES

Nil

Privacy Policy



1. Document control

Policy Number:	16/51960	Council Resolution Number:	
Document Owner:	Chief Executive Officer	Document Author:	Manager Governance and Office of the Mayor and CEO
Approval Date		Next Review Date:	

2. Statement of Intent

- 2.1. Council is committed to maintaining a culture that values and protects privacy. Council acknowledges that the principles outlined in the below legislation, while not directly applicable to Councils in South Australia, provide appropriate standards for privacy protection and will be applied within Council where practicable:
- 2.1.1 Privacy Act 1988
 - 2.1.2 Australian Privacy Principles (APPs)
 - 2.1.3 Department of the Premier and Cabinet Information Privacy Principles (IPPS) Instruction 2020
- 2.2. This Policy sets out Council's practices and procedures in relation to the collection, storage, disclosure and use of personal information of its customers.

3. Policy Statement

- 3.1. **Customer Identification**
- 3.1.1 Council encourages its customers to use their true contact details when dealing with Council so that their requests and complaints may be dealt with as effectively and efficiently as practicable.
 - 3.1.2 However, in some situations a customer may be more comfortable to anonymously make a request or complaint. Council officers will assist a customer in these situations wherever it is practical to do so or where legislation does not require a name and contact to register a complaint or request.
- 3.2. **Collection of Personal Information**
- 3.2.1 Council will only collect personal information if it is reasonably necessary for, or directly related to, one or more of Council's functions or activities.
 - 3.2.2 As is appropriate, a higher standard applies to the collection of personal information that is deemed to be sensitive information, and so Council will only collect this kind of personal information if:
 - the individual consents to the collection; or
 - one or more of the following applies:

- the collection is required or authorised by or under Australian law or a court/tribunal order or as part of or related to Council's enforcement function.
- Council has permitted a general situation in relation to the collection of personal information, e.g. Council's Volunteer Registration Form.
- Council has permitted a specific health situation to exist in relation to the collection of personal information, e.g. to submit information regarding nature of a disability to secure Commonwealth funding.

3.2.3 The type of personal information that may be collected by Council includes, but not limited to:

- names and addresses (postal, residential and email addresses)
- photographic identification (e.g. drivers' licence)
- telephone numbers
- age/date of birth
- property ownership and/or occupier details
- dog ownership
- electoral roll details
- payment history
- financial, rental or income details (e.g. to support assessment of financial hardship or capability, tenders and contract due diligence, financial guarantees)
- pensioner/concession information
- library membership details
- library borrowing history
- visitor metadata from Visitor Information Centre booking services
- footage from Council's approved Closed Circuit Television monitors
- photographs of individuals taken by Council officers in the course of Council duties.

3.2.4 Website

- Council collects anonymous information, such as the IP address, date and timing of visits to the website and the pages of the website visited frequently. The information collected is used for statistical purposes only to help us with website development and to improve our service. This is never linked with personal information about the users.
- When you apply for a job via our website, we collect and store your personal information.
- We do not, under any circumstances, sell any information to other organisations.
- We do not store personal information about you on the Council website.
- We will ask you when we need information that personally identifies you (for example, to allow us to contact you).

- You can choose to disable cookies via your device's website browser settings. However, if you choose to reject cookies, you may not be able to use or access some features of the services that we offer.
- The website contains links to other sites. Council takes no responsibility for the content or privacy practices of these sites.

3.2.5 Photographs and Video Used or Published by Council

- Council may take photographs or video footage of individuals or locations for publication and use in:
 - Council publications
 - Promotional marketing and advertising
 - Online (i.e. on websites and social media)
- Where it is reasonably practical to do so, permission to take and use captured images or footage should be obtained from the individual concerned or their parent, guardian or an adult accompanying them (as appropriate), prior to taking or using the captured images or footage by completing a Photograph Permission and Release Form.
- Incidental capturing of images or footage not related to the activity may occur and every effort will be made to blur or remove such content but cannot always be guaranteed.
- All images, photographs, footage and permission and release forms will be stored in accordance with Council's *Knowledge Management Policy*.

3.2.6 Proof of Identity

- To action particular requests from its customers, Council will require proof of identification or entitlement from the customer – for example, for a request to change a name upon marriage or divorce or update an address or a request for a fee waiver to access a Council record.
- To reduce the risk of identity fraud, the attending Worker will not copy the original and retain the copied proof of identity or entitlement into Council's record management system, in those circumstances where they can instead reasonably sight the original identification source, note the reference and expiry date and return the original identification immediately to the customer.
- Where it is not reasonable to sight the original identification source and return it to the customer, any copies made or received by a Worker will be registered into Council's records managements system with strict access controls.

3.2.7 Council will only collect personal information by legal and fair means. This includes collection from a third party such as SA Water, State Electoral Office, Office of the Valuer-General, another ratepayer and resident.

3.2.8 Council may determine not to retain personal information received by an unsolicited or anonymous source where it is deemed to be trivial or unrelated to Council business.

3.2.9 Where practicable, at the time of collection, Council will take reasonable steps to inform its customers:

- of the reasons for the personal information collection,
- if such collection is authorised or required by the law, and

- where practicable, of any usual practices with respect to the use and disclosure of such personal information.

3.2.10 In collecting personal information, Council assumes that:

- the information is free from errors and omissions, is not misleading or deceptive and complies with all relevant laws;
- those who provide the information have the authority to do so;
- it may not verify the accuracy of the information; and
- it is the responsibility of the individual to provide Council with the details of any changes to their personal information as soon as possible.

3.3 **Use or Disclosure of Personal Information**

3.3.1 Distribution to Third Parties

- If Council holds personal information of an individual which was collected for a particular purpose (the primary purpose), it must not use or disclose the information for another purpose (the secondary purpose) unless:
 - the individual has provided written consent to the use or disclosure of the information for the secondary purpose; or
 - the individual would reasonably expect Council to use the information for the secondary purpose however:
 - the secondary purpose should be connected to the primary purpose; and
 - if the information is sensitive information – then the secondary purpose should be very closely connected to the primary purpose.

This requirement for a more direct relationship recognises that the use and disclosure of sensitive information can have serious ramifications for the individual and/or their associates; and

for the purpose of this sub-clause, the Worker releasing the information must record a file note explaining the rationale for release; or
 - the provision of personal information is for the purpose of distributing material of and on behalf of Council and the body which is contracted for this purpose agrees to act in accordance with this Policy (eg for the provision of address data to a mailing service provider to post Rates Notices); or
 - the use is by a third party or Worker who provides advice or services to assist Council provide benefits to ratepayers and/or residents (eg the State Electoral Office, Office of the Valuer-General, insurers, debt collectors); or
 - the use or disclosure of the information is required or authorised under an Australian law or a court/tribunal order, for example mandated reporting under the *Children's Protection Act 1993*, or public notifications under the *Planning, Development and Infrastructure Act 2016*; or
 - there is a situation where consent cannot be reasonably obtained and the Worker reasonably believes that the disclosure of the information is necessary to prevent or lessen a serious threat to the life, health or safety of a person or group of people, then they may disclose the information necessary to a service provider (eg Department of Communities and Social Inclusion) in order to prevent or lessen such a threat.

3.3.2 Commonwealth and State Contracts

- Where Council provides a service funded by a Commonwealth or State government contract, it must disclose to the authorised Commonwealth or State representative any personal information it has collected if this meets an obligation under the relevant contract.
- Where Council provides personal information to another service provider that is subject to the Australian Privacy Principles or Information Privacy Principles, Council will require that provider to sign an undertaking that it will maintain confidential when it handles the personal information supplied by Council.

3.3.3 Disclaimer

- While Council will take all reasonable steps to ensure that the personal information disclosed is accurate, current and complete, it cannot accept any responsibility for loss or damage suffered by those who receive such information and rely on it, or because of Council's inability to provide the requested information in the first place.

3.4 Security of Personal Information

- 3.4.1 Council will take all reasonable steps through its secure technology and records systems and supporting policies and processes to protect the personal information in its possession from misuse, interference, loss, unauthorised access, modification or disclosure.

3.5 Access to Personal Information**3.5.1 Public Access**

- Council recognises that certain documents containing personal information are legislatively required to be made available for public access. These include:
 - Property Assessment Records
 - Adjoining Property Owner Requests
 - All Council Agenda items which have not been subject to a confidentiality order under section 90(3) of the *Local Government Act 1999*
 - Public Consultation documents under the *Planning, Development and Infrastructure Act 2016*
 - Voters' Roll
 - Petitions to Council (see clause 3.7.2 below for the specific information that will be available from a petition)

3.5.2 Freedom of Information (FOI) Act 1991

- To access personal information outside those document groups listed in clause 3.5.1 above, a person may apply to Council's Accredited FOI Officer who will process their application in accordance with the governing FOI Act. Application forms are available on Council's website at www.barossa.sa.gov.au.
- Personal information may be released to an applicant, subject to certain legal exemptions, but the subject of that personal information must be consulted prior to any determination to release that information to the applicant and is entitled to appeal any determination to release the Personal Information, prior to that information being released.
- The applicant will be charged in accordance with Council's Fees and Charges Register for any copies of personal information which they have been provided.

3.5.3 Refusal to give access

- If Council refuses to give access to the personal information or to give access in the manner requested by the applicant, it will (subject to any legal requirements) advise the applicant in writing that sets out the:
 - reason(s) for the refusal; and
 - complaints mechanisms available through Council's Complaint Handling Policy, Internal Review of Council Decisions Policy and/or the Ombudsman.

3.6 Correction of Personal Information**3.6.1 Where Council holds personal information about an individual; and either:**

- is satisfied that, regarding the purpose for which the information is held, the information is inaccurate, out of date, incomplete, irrelevant or misleading; or
- the individual, with appropriate identification, requests in writing or in person to correct the information, or
- where the Personal Information is of a nature that requires a written application under the *Freedom of Information Act 1991*, the individual makes a formal application under that Act for Council to correct the information;

Council will take steps (if any) as are reasonable in the circumstances to correct that information to ensure that, having regard to the purpose for which it is held, the information is accurate, up to date, complete, relevant and not misleading.

3.6.2 If Council refuses to correct the personal information as requested by the applicant, it will (subject to any further legal requirements) advise the applicant in writing:

- the reason(s) for the refusal; and
- the mechanisms available to complain through Council's Complaint Handling Policy, Internal Review of Council Decisions Policy and/or the Ombudsman.

3.7 Suppression of Personal Information**3.7.1 Assessment Record and Voters' Roll**

- An individual's name or address may be suppressed from the Council's Assessment Record (section 172 of the *Local Government Act 1999*) and Voters' Roll (section 15 of the *Local Government (Elections) Act 1999*), where on application by an individual, the Chief Executive Officer is satisfied that the inclusion of such details would place at risk the personal safety of that individual, a member of their family or another individual.

3.7.2 Petitions

- Council receives personal information when it receives petitions (ie names, signatures and addresses) from those who want Council to undertake a certain action. The CEO is required under the *Local Government (Procedures at Meetings) Regulations 2013* to place the petition on the public agenda for the next ordinary meeting of Council.

3.8 Destruction of Personal Information**3.8.1 Records which contain personal information are managed for the life of the record in accordance with the State Records Act 1997, the relevant General Disposal Schedule (GDS) and Council's Knowledge Management Policy.****3.8.2 When the information is no longer required by Council and is able to be destroyed in accordance with the GDS, the information and its meta-data elements within Council's record management system must be de-identified and/or destroyed.**

3.9 Data Breach

- 3.9.1 While Council will always use its best endeavours to protect personal information within the parameters of its legal obligations and resources, in the event where a data breach occurs and Council is aware of that breach, Council will notify the affected individual(s) as soon as reasonably practicable so that any consequential damage might be minimised.

4 Scope

- 4.2 This policy applies to all people with access to Council information systems and stores (computer-based or otherwise):
- 4.2.1 Council staff
 - 4.2.2 Elected Members
 - 4.2.3 Volunteers
 - 4.2.4 Work experience placements
 - 4.2.5 Trainees
 - 4.2.6 Independent contractors and consultants..
- 4.3 This Policy does not apply where legislation prevails and requires the release of personal information in certain circumstances - for example to the Ombudsman, the Independent Commissioner against Corruption, Royal Commissions, courts, auditors and other public bodies.
- 4.4 This Policy does not apply to the personal information of Council Workers where it is related to their employment with Council. It will apply, however, to the personal information of Council Workers when they are also Council customers.
- 4.5 This Policy does not apply to confidential information of organisations and businesses (refer to Council's Procurement Policy).

5 Responsibilities

- 5.2 While the mix of roles and responsibilities will vary depending on the circumstances, effective privacy implementation includes the following key functions and roles:
- 5.2.1 CEO, Directors are responsible for considering privacy issues, as well as managing the handling of personal information across their business unit. For Council to achieve a robust privacy program, collaboration is essential across staff with key roles and responsibilities for privacy, information security and records.
 - 5.2.2 Cybersecurity staff are responsible for identifying and monitoring data privacy breaches.
 - 5.2.3 Employees are responsible for complying with the Policy and procedures set out by Council.

6 Legislation and References

Legislation

- Children and Young People (Safety) Act 2017
- Freedom of Information Act 1991
- Local Government Act 1999
- Local Government (Elections) Act 1999

- Local Government (Procedures at Meetings) Regulations 2013
- Privacy Act 1988 (Cth)
- *Privacy Amendment (Enhancing Privacy Protection) Act 2012* (Cth) State Records Act 1997
- Planning, Development and Infrastructure Act 2016

Supporting Documents

- Australian Privacy Principles
- General Disposal Schedules 20, 21 and 32
- Information Privacy Principles Instruction (Department of Premier and Cabinet)

Related Policies

- Complaint Handling Policy
- Internal Review of Council Decisions Policy
- Knowledge Management Policy
- Safe Environments for Children and Vulnerable Adults Policy

7 Definitions

Access	Allowing an individual to inspect personal information or to obtain a copy.
Collection	Gathering, acquiring, or obtaining personal information from any source or by any means including unsolicited information.
Disclosure	Refers to the act of making personal information accessible or releasing it to an external party, person, or organisation outside the entity that originally collected it.
Elected Members	Those elected representatives of The Barossa Council, including the Mayor.
Freedom of Information	A system of access to information held by councils and other public bodies, through which interested parties may have a right to access that information as governed by the <i>Freedom of Information Act 1991</i> .
Personal Information	Information, including Sensitive Information, or an opinion (whether true or not), and whether recorded in material form or not, about a natural living person whose identity is apparent (or can reasonably be ascertained) from the information or opinion, including a photograph or other pictorial representation of a person, but does not include information that is in: • generally available publications • material kept in public records and archives such as the Commonwealth or State archives • anything kept in a library, art gallery or museum for the purpose of reference, study or exhibition.
Ratepayers	means a person who owes amounts for rates, fees, or other charges due and payable to the Council.
Residents	Individuals who reside in The Barossa Council district.
Sensitive information	Information or an opinion about an individual's:

	• racial or ethnic origins • political opinions • membership of a political organisation, a professional or trade association or a trade union • religious beliefs or affirmations • philosophical beliefs • sexual preferences or practices • criminal record • health
Worker	A person is a Worker if the person carries out work in any capacity for a person conducting a business or undertaking (ie for Council) including work as: (a) an employee or (b) a contractor or sub-contractor – or their employee (c) an employee of a labour hire company, who has been assigned to work in the person's business or undertaking; or (d) an outworker (e) an apprentice or trainee (f) a student gaining work experience (g) a volunteer (h) a person of a prescribed class.

8 Version History

This Policy will be reviewed by the Policy Author in consultation with the relevant stakeholders, within four years or more frequently if legislation or Council's need changes.

Version No.	Date.	Summary of Changes
1	20/12/2016	New Policy
2	16/04/2019	Reviewed and updated
3	18/08/2026	Transferred to new corporate template. Updated references and legislation

9 Further Information

This Policy is available on Council's website at www.barossa.sa.gov.au. It can also be viewed electronically at Council's principal office at 43-51 Tanunda Road, Nuriootpa during ordinary business hours. A printed copy of this Policy can be obtained upon payment of a fixed fee.

Feedback regarding this Policy or its application can be made to the Customer Service Team on 8563 8444 or barossa@barossa.sa.gov.au in the first instance, who will refer you to the most appropriate officer.

MATTERS FOR INFORMATION

3.5 RISK MANAGEMENT REPORT - QUARTER 4 - 2025-26

Author: Deputy CEO and Director Corporate Services, Strategy and Innovation
26/51112

The Risk Management Report for Quarter 4, 2025-2026 is provided to the Risk and Audit Committee for information at *Attachment 1*.

ATTACHMENTS

Attachment 1 Risk Management Report - Quarter 4 - 2025-2026  

SUPPORTING REFERENCES

Nil



QUARTERLY RISK MANAGEMENT REPORT

Quarter 4 – 2025/2026

Quarterly Risk Management Report

The following report has been developed to assist Council's Executive Leadership Team (ELT) in monitoring and reviewing their Risk, Work Health Safety and Injury Management (Return to Work) duties. It is comprised of Risk/WHS monitoring information, current WHS Plan actions, and insurance data.

A summary of this information is provided to the Audit and Risk Committee for their information/action also.

Contents

Risk Management and WHS & IM Plans 3

Enterprise Risk Management and Risk Registers 5

WHS Committees..... 7

Workplace Emergency Management 7

Community Emergency Management..... 8

WHS Incident Reporting..... 9

Safety Inspections 11

WHS Internal and External Audits..... 11

Quarterly Risk Management Report – Quarter 4 – 2025/26

Risk Management and WHS & IM Plans

RESULTS/INTERPRETATION

WHS & Injury Management Plan

Council's 2025/26 Rebate Action Plan underwent LGRS peer review and was subsequently approved by the LGRS Regional Risk Coordinator in December 2025. The plan meets all 3 required criteria –

- The actions submitted represent an equitable body of work considering the size and resource base of the organisation.
- The actions submitted clearly articulate the work to be undertaken, are measurable, stepped out and specific enough to enable reporting on the progression of the planned actions.
- The actions submitted will contribute to WHS Management System improvement and progressing the member towards compliance with Legislation and the PSSI.

Progress is being made towards meeting the goals of the WHS plan, with 40 actions completed which is beyond the 31 scheduled for completion by the end of June, 100% year to date.

The full plan contains 63 actions with 40 (63%) currently completed, and a close out date of September 30, 2026.

	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Jul-26	Aug-26	Sep-26	Total
Planned Actions	0	1	1	0	5	3	4	1	6	7	16	9	63
Completed Actions	0	1	1	0	7	6	8	5	12	0	0	0	40
Planned Actions YTD	0	1	2	2	7	10	14	25	31	38	54	63	63
Completed Actions YTD	0	1	2	2	9	15	23	28	40	40	40	40	40
% of Planned Actions Completed		100%	100%	100%	129%	150%	164%	112%	129%				63%

Quarterly Risk Management Report – Quarter 4 – 2025/26

Psychosocial Hazard Awareness

Psychosocial Hazard Awareness is a key area of focus in Council's WHS Strategy with awareness training to be rolled out under the 2025/26 Rebate Action Plan and a full Psychosocial Hazard Assessment to be undertaken by 30 September 2026.

Training sessions with Healthy Minds and delivered by Dr Tom Nehmy were undertaken with leaders in the first week of April 2026, to raise awareness of psychological hazards in the workplace and relevant legislation.

To facilitate the carrying out of a full Psychosocial Hazard Assessment, Officers have submitted an expression interest to participate in the Psychosocial Support Program funded by the LGA Workers Compensation Scheme. The 12-month Program is designed to assist Council's to implement the LG Safe Psychological Risk Procedure which sets out a process for the identification of psychosocial hazards, analysis of gaps, development of treatments and implementation of targeted training developed by the Scheme.

Officers are currently awaiting confirmation of inclusion in the program and associated kick off dates.

Quarterly Risk Management Report – Quarter 4 – 2025/26

Enterprise Risk Management and Risk Registers

RESULTS/INTERPRETATION

Strategic Risk Register

An executive summary of the Strategic Risk Register was provided to the Audit and Risk Committee at its February 2026 meeting.

Strategic risks are reviewed in detail every three years, or earlier where there is a relevant incident that improves our understanding and treatment of strategic risks and other externalities such as significant legislative change or macro/micro economic matters or disasters.

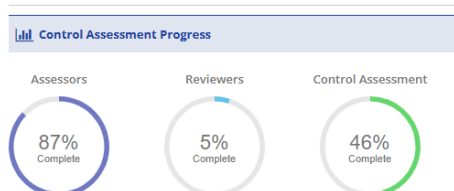
Officers have now fully embedded the Strategic Risk Register into Control Track for automated monitoring of treatments and electronic management of the risk assessment process. A detailed review of Council's Strategic Risk Environment and identification of new and emerging risks will be undertaken in 2026/27.

Operational Risk Register

The Operational Risk Register has been reviewed and updated to ensure effective risk mitigation across Council operations. Actions are aligned with the Enterprise Risk Framework supporting service delivery, compliance, and financial sustainability.

The WHS and Risk Team have transitioned the operational risk register into Control Track to facilitate automated monitoring and review. The Operational Control Assessment is currently underway with a total of 46% completion.

Operational Control Review-2026



Quarterly Risk Management Report – Quarter 4 – 2025/26

Insurance - Local Government Risk Services

RESULTS/INTERPRETATION

LGRS provide insurance coverage for Council which is reviewed on an annual basis together with updates provided during the year where significant changes to the schedules are identified.

Certificates of Currency

Council has certificates of currency for financial year 2025/2026 for LGA Mutual Liability Scheme (MLS), LGA Workers Compensation Scheme (WCS), LGA Asset Mutual Fund (AMF) and LG Income Protection Fund (IPF).

Claims History

The following table shows new insurance claims by type for 2025/26:

Claim Type	24/25 Q1	25/26 Q2	25/26 Q3	25/26 Q4	Total 2025/26 YTD	Total 24/25	Total 23/24	Total 22/23	Total 21/22
Liability (MLS)	0	1	1	0	2	33	14	6	8
Property (AMF)	0	3	2	3	8	4	11	3	6
Motor Vehicle (AMF)	5	3	8	2	18	17	11	9	22
Personal Injury (IPF)	5	3	3	3	14	7	6	3	1
Workers Compensation (WCS)	0	0	3	3	6	7	11	5	6
Total Claims	10	10	17	11	48	68	53	26	43

*See incident information below for explanation of claims during the period.

Quarterly Risk Management Report – Quarter 4 – 2025/26

WHS Committees

RESULTS/INTERPRETATION

WHS Committee:

The quarterly WHS Committee meeting was held on:

- 19 May 2026 – minutes can be provided (26/38478)

Infrastructure and Environmental Services (Depot) WHS Sub-Committee:

The quarterly WHS Sub-Committee meeting was held on:

- 14 April 2026 – minutes can be provided (26/28064)

RESPONSE

No action required; quarterly meetings are being held in accordance with Council policy commitments. The WHS Committee has reviewed recent incident trends and hazard reports, with key focus areas including contractor management, depot safety practices, and implementation of recommendations from the WHS Rebate Action Plan. Outcomes and corrective actions are being tracked through the Corrective Actions Register in SkyTrust to ensure accountability and continuous improvement.

Workplace Emergency Management

RESULTS/INTERPRETATION

Emergency Planning Committee (EPC)

The quarterly EPC meeting was held on:

- 6 May 2026 – minutes can be provided (26/37285)

Emergency Exercises

The following table depicts the amount of exercises completed during 2025/26:

Exercises	25/26 Q1	25/26 Q2	25/26 Q3	25/26 Q4	25/26 YTD	24/25	23/24	22/23
Completed	7	4	1	5	17	17	18	10

Emergency exercises completed:

- Hostile Customer – Lyndoch Library
- Hostile Customer – Mt Pleasant Library
- Medical Episode on Worksite at Angaston – Civil Works Team
- Medical Episode – Men's Shed
- Fire - Gallery

Quarterly Risk Management Report – Quarter 4 – 2025/26

Emergency Control Organisation

The Emergency Control Organisation (ECO) is appointed by the EPC to direct and control the implementation of the Workplace Emergency Management Plan 21/32494. Members of the ECO include Chief Wardens, Wardens, First Aid Officers and Communications Officers.

The ECO meets on a quarterly basis to:

- discuss important information including lessons learnt from conducted emergency exercises, the application of Councils emergency policies and processes; and proactive industry best practice ideas.
- Support staff to build awareness and confidence when occupying these roles.
- Provide a forum with the opportunity for consultation and ability for staff to learn from one another.

RESPONSE

No action required; quarterly meetings are being held in accordance with Council policy commitments.

Community Emergency Management

RESULTS/INTERPRETATION

Zone Emergency Management Committee (ZEMC)

No significant community emergency events required Council support during this period.

Council continues to operate in accordance with the Local Government Council Ready Framework, with policy settings, incident procedures and arrangements and training are in place.

The Barossa Council CEO, Mr Martin McCarthy is the current Chair of the Barossa ZEMC.

Community Incident Response Arrangements

The Community Incident Response Arrangements 20/42995 details Council's response should a community emergency occur. A training program has been developed to ensure staff are aware and prepared to act. Please note the flood wall exercise was a direct testing of these arrangements.

RESPONSE

No response required.

Quarterly Risk Management Report – Quarter 4 – 2025/26

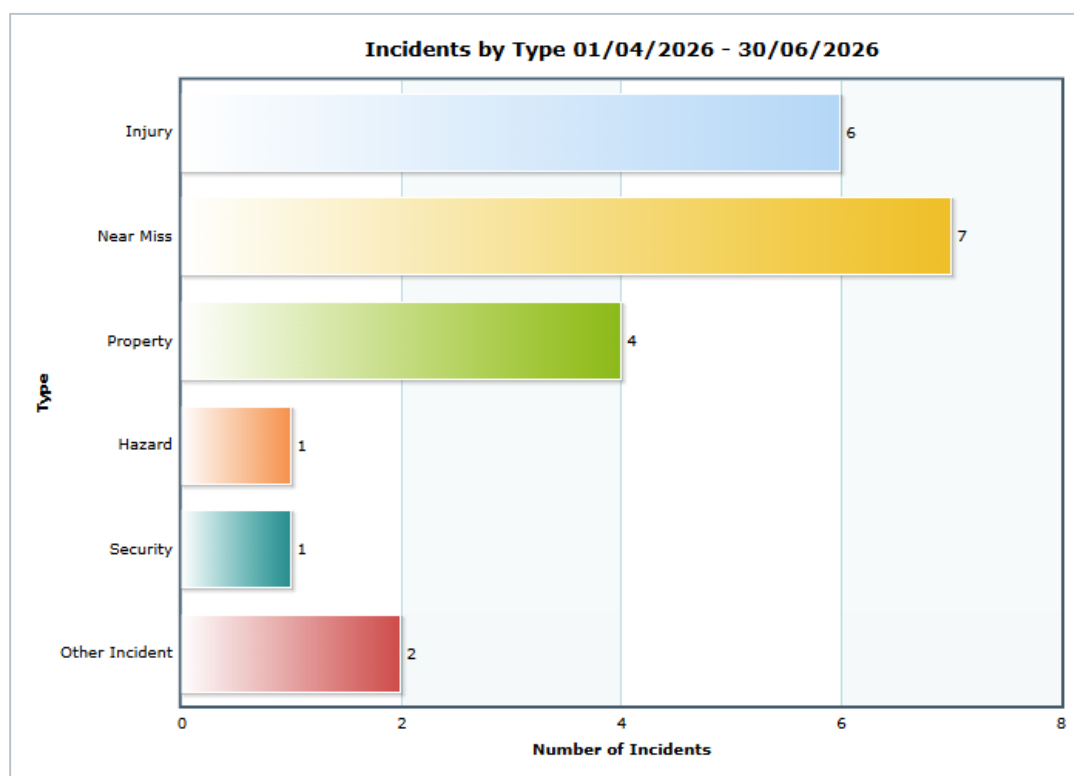
WHS Incident Reporting

RESULTS/INTERPRETATION

Workplace incident and injury reporting is captured electronically in Skytrust. The following incidents have been recorded:

Incident Type	2025/26 Q1	2025/26 Q2	2025/26 Q3	2025/26 Q4	2025/26 YTD	24/25	23/24	22/23
Injury	12	7	19	6	44	54	41	21
Environment	0	1	2	0	3	2	3	3
Near Miss	8	7	3	7	25	31	35	32
Property	6	13	12	4	35	31	40	31
Community	1	0	2	0	3	7	3	7
Other*	7	2	5	4	18	10	9	10
Total	34	29	43	21	127	136	131	104

*Other includes 'other', 'security' and 'hazard'



Injuries – 1Crush/pinch injury, 1 fall from the same level, 2 hit by moving object, 1 manual handling, 1 spontaneous movement

Note – Of the reported injuries:

Quarterly Risk Management Report – Quarter 4 – 2025/26

- 5 were first aid treatments only
- 1 was a medically treated injury

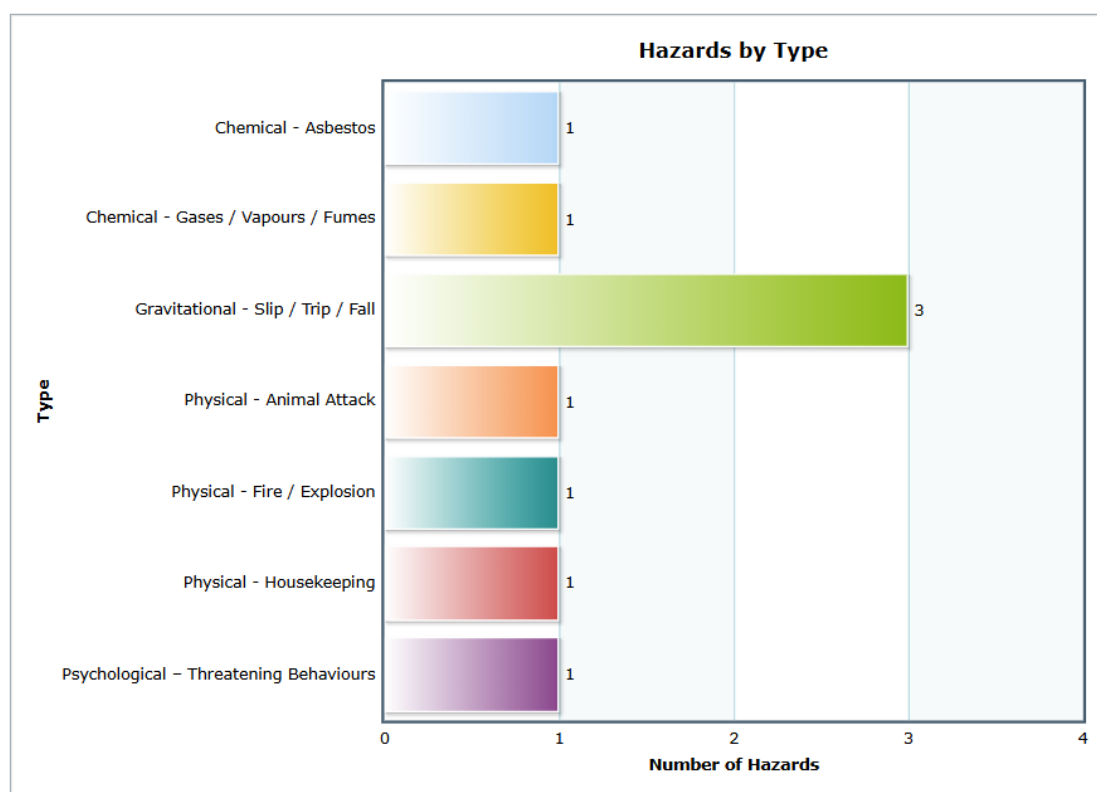
Near Miss – 1 exposure to biological hazard, 1 exposure to violent person, 2 slip/trip/fall, 3 traffic management/vehicle movement.

Property – 1 vehicle incident (collision with kangaroo), 2 damage to plant/equipment, 1 vandalism to council building.

Security- 1 Member of public acting agitated in the Library.

Other Incident – 1 Member of public medical episode, 1 distressed phone call from member of the public.

Hazard – 1 Chemical/Asbestos (As below)

Hazard Management and Reporting – Quarter 4 2025/26

Chemical- Asbestos- Illegally dumped ACM

Chemical- Gases/ Vapours/Fumes - Member of public burning plastic and other rubbish

Gravitational-Slip/ Trip / fall – Uneven Paving on footpath, Electrical box on floor. Trip on lip of rear door.

Physical- Animal attack- European wasps.

Physical-Fire/Explosion - Birds creating nest around lighting.

Physical- Housekeeping - Steps slippery when wet.

Quarterly Risk Management Report – Quarter 4 – 2025/26

Psychological- Threatening Behaviours – Member of public threatens library staff.

Monthly Incident and Hazard Reporting are provided to ELT and the Health and Safety (HSR) Representatives for information. Reporting to ELT includes:

- Corrective Actions Monitoring – details description of the action and its status
- Hazard Reports for the current month – details hazard reports for month and status
- Incident Reports for the current month – details incidents for month and status

Further details around incident and hazard reporting can be provided upon request.

RESPONSE

No response required.

Safety Inspections

RESULTS/INTERPRETATION

Council is committed to providing a safe working environment for staff. Workplace safety inspections are an essential tool used to mitigate risk through the examination and identification of safety hazards.

The following safety inspections have been completed:

	2025/26 Q1	2025/26 Q2	2025/26 Q3	2025/26 Q4	2025/26 YTD	2024/25	23/24	22/23
Completed	6	22	14	10	52	97	79	51

The key issues identified include:

- Emergency evacuation maps are out of date.
- Shelving requires testing and appropriate plating.
- Emergency Eye Wash and Shower not tested by a plumber

RESPONSE

Improvement actions have been created to address the above matters.

WHS Internal and External Audits

RESULTS/INTERPRETATIONInternal Audits

There were no internal audits conducted in Quarter 4.

Quarterly Risk Management Report – Quarter 4 – 2025/26

External Audits

Council completed its final financial audit for 2024/25 in Quarter 2 of 2025/26 with the outcomes of this audit presented to Council via separate report as part of End of Financial Year Reporting processes.

RESPONSE

No response required.

MATTERS FOR INFORMATION

3.6 COMMITTEE WORK PLAN

Author: Governance Officer
26/48941

A look forward to upcoming meetings, noting the Development and Community Services directorate strategic risk presentation being brought forward to this meeting in place of the Corporate Services, Strategy and Innovation presentation.

The Auditors report and Interim Financial Controls report have been brought forward from the scheduled November meeting.

ATTACHMENTS

Attachment 1 Workplan - Audit and Risk Committee - August 2026 [↓](#) 

SUPPORTING REFERENCES

Nil.

WORKPLAN FOR THE AUDIT AND RISK COMMITTEE YEAR 1 - 2026					
	Information Technology	Finance	Risk / Compliance	Governance	Executive
Each meeting	> ERP Progress Report (4.3)	> Quarterly Budget Review (4.7) > Credit Card Statement Review (4.4)	> Risk Management Quarterly Report (3.5)	> Policy Updates (3.3 and 3.4) > Action Register (2.2.1) > Workplan (3.6)	> CEO briefing (4.10)
February	Cyber security		2-4 year -Risk Management Framework - Update	Draft Policy Framework	Office of the Mayor and CEO strategic risk presentation
May		> Annual Business Plan and Budget	> 2 yearly Risk Appetite Review > Audit Assessment Summary Report (CWMS)	> Governance Update	> Directorate of Infrastructure and Environment strategic risk presentation > Annual review of Corporate Plan (SMT project May/June) > Concordia Update
August		> Auditors Report (4.1) > Interim Financial Controls Review by Auditor (4.2)	> Strategic Risk Register Update (deferred)	> Committee self-assessment (3.2) > Committee annual report (4.9) > PID / s270 reporting (3.1)	> Directorate of Development and Community Services strategic risk presentation (4.6)
November	Cyber security	Financial Statements		Council Annual Report	Directorate of Corporate Services Strategy and Innovation strategic risk presentation Concordia Update

WORKPLAN FOR THE AUDIT AND RISK COMMITTEE YEAR 2 - 2027					
	Information Technology	Finance	Risk / Compliance	Governance	Executive
Each meeting	ERP / Business Transformation Risk Plan Update	Quarterly Budget Review Credit Card Statement Review	Risk Management and WHS Quarterly Report	Policy Updates Action Register Workplan	CEO emerging matters / trends
February	Cyber security		2-4 year -Risk Management Framework Update	Draft Policy Framework	Office of the Mayor and CEO strategic risk presentation
May		Annual Business Plan and Budget	2 yearly Risk Appetite Review	Governance Registers Update FOI Reporting	Directorate of Infrastructure and Environment strategic risk presentation Annual review of Corporate Plan Concordia Update
August			Strategic Risk Register Update	Committee self-assessment Committee annual report PID / s270 reporting	Directorate of Corporate Services Strategy and Innovation strategic risk presentation
November	Cyber security	Financial Statements Auditors Report Interim Financial Controls Review by Auditor		Council Annual Report	Directorate of Development and Community Services strategic risk presentation Concordia Update

WORKPLAN FOR THE AUDIT AND RISK COMMITTEE YEAR 3 - 2028					
	Information Technology	Finance	Risk / Compliance	Governance	Executive
Each meeting	ERP / Business Transformation Risk Plan Update	Quarterly Budget Review Credit Card Statement Review	Risk Management and WHS Quarterly Report	Policy Updates Action Register Workplan	CEO emerging matters / trends
February	Cyber security		2-4 year -Risk Management Framework Update	Draft Policy Framework	Office of the Mayor and CEO strategic risk presentation
May		Annual Business Plan and Budget	2 yearly Risk Appetite Review	Governance Registers Update FOI Reporting	Directorate of Infrastructure and Environment strategic risk presentation Annual review of Corporate Plan Concordia Update
August			Strategic Risk Register Update	Committee self-assessment Committee annual report PID / s270 reporting	Directorate of Corporate Services Strategy and Innovation strategic risk presentation Strategic Management Plans - Legislated Review (Community Plan and Asset Management Plan)
November	Cyber security	Financial Statements Auditors Report Interim Financial Controls Review by Auditor		Council Annual Report	Directorate of Development and Community Services strategic risk presentation Concordia Update

WORKPLAN FOR THE AUDIT AND RISK COMMITTEE YEAR 4 - 2029					
	Information Technology	Finance	Risk / Compliance	Governance	Executive
Each meeting	ERP / Business Transformation Risk Plan Update	Quarterly Budget Review Credit Card Statement Review	Risk Management and WHS Quarterly Report	Policy Updates Action Register Workplan	CEO emerging matters / trends
February	Cyber security		2-4 year -Risk Management Framework Update	Draft Policy Framework	Office of the Mayor and CEO strategic risk presentation
May		Annual Business Plan and Budget	2 yearly Risk Appetite Review	Governance Registers Update FOI Reporting	Directorate of Infrastructure and Environment strategic risk presentation Annual review of Corporate Plan Concordia Update
August			Strategic Risk Register Update	Committee self-assessment Committee annual report PID / s270 reporting	Directorate of Corporate Services Strategy and Innovation strategic risk presentation
November	Cyber security	Financial Statements Auditors Report Intrim Financial Controls Review by Auditor		Council Annual Report	Directorate of Development and Community Services strategic risk presentation Concordia Update

DEBATE REPORT

4.1 UPDATED 2025-26 EXTERNAL AUDIT PLAN FROM AUDITORS

**Author: Manager Financial Services
26/51188**

PURPOSE

To provide the Audit and Risk Committee with an updated 2025-26 External Audit Plan for the consolidated Barossa Council entity, incorporating the Nuriootpa Centennial Park Authority, which incorporates those changes requested by the committee at its 11 May 2026 meeting.

RECOMMENDATION

That the Audit and Risk Committee note the updated 2025-26 External Audit Plan for the consolidated Barossa Council entity, incorporating the Nuriootpa Centennial Park Authority, as provided by our external auditors, Galpins Accountants, Auditors and Business Consultants.

REPORT

Discussion

At its 11 May 2026 meeting the Audit and Risk Committee was presented with a 2025-26 External Audit Plan from our external auditors Galpins Accountants, Auditors and Business Consultants. The committee provided feedback on a number of areas where it considered the External Audit Plan could be updated to reflect the specific circumstances and risk profile of the Barossa Council consolidated entity, including:

- Timeframes for when the work will be performed by Galpins.
- Inclusion of the Nuriootpa Centennial Park Authority, a subsidiary of the Barossa Council, in the plan.
- Identification of key audit risks specific to the audit of the Barossa Council consolidated entity, for example the Enterprise Resource Planning solution project.
- Up-to-date references to legislation, including use of the correct name for the Audit and Risk Committee.

This feedback was provided to Galpins and an updated plan was provided, as shown at Attachment 1.

Summary and Conclusion

An updated 2025-26 External Audit Plan for the consolidated Barossa Council entity incorporating the Nuriootpa Centennial Park Authority, has been provided by our external auditors and is shown at Attachment 1 for committee review and noting.

ATTACHMENTS OR OTHER SUPPORTING REFERENCES

Attachment 1 Updated 2025-26 External Audit Plan from Galpins - incorporating NCPA - to Audit and Risk Committee [!\[\]\(99f58673407353e96a019fbca558fd72_img.jpg\) !\[\]\(2113e5cba4d11862fa536c379e9b61cd_img.jpg\)](#)

Supporting references

Nil

COMMUNITY PLAN / CORPORATE PLAN / LEGISLATIVE REQUIREMENTS**Corporate Plan**

- BS7 Governance - Provision of governance advice and support in the discharge of legislative responsibilities for policy development, delegations and authorisations, internal review of Council decisions, delegations and authorisations, Native Title claims
- BS6 Finance - Provision of financial and budgetary accounting services, treasury and investment services, management reporting, reconciliation and taxation services, asset accounting, internal control, accounts payable and receivable services

Legislative Requirements

Local Government Act 1999 – section 126 Audit and Risk Committee
Local Government Act 1999 – section 128 Auditor and 129 Conduct of Auditor
Local Government (Financial Management) Regulations 2026

RISK MANAGEMENT CONSIDERATIONS

These statements are qualitative in nature and designed to provide an indication of Council's general position when deciding to take or retain risk in pursuit of its objectives.

1. SERVICE DELIVERY

Refers to the delivery of services to the community, which includes the systems and physical assets that enable provision of these services, including structures (such as roads, buildings and facilities) as well as IT infrastructure, plant, vehicles & other equipment.

Nil

2. SUSTAINABILITY & ENVIRONMENT

Relates to measures to preserve, protect and minimise impact on the natural environment, including sacred and indigenous lands, flora, fauna, heritage, water, waste, hazardous materials and pollution.

Nil

3. FINANCIAL

Refers to planning and control of Council's budget to align with the sustainable achievement of the desired outcomes articulated in its Community Plan.

Nil

4. PEOPLE

Relates to recruitment, retention, wellbeing and safety of employees and volunteers and engagement and management of contractors as well as the wellbeing and safety of the community.

Nil

5. REPUTATION

Relates to policy, decisions, actions and circumstances that may cause Council to lose credibility with the community, ratepayers, key stakeholders, other levels of government and its own employees and contractors.

The Barossa Council is required to be externally audited in accordance with the *Local Government Act 1999* and associated regulations and there would be reputational risks to council if this did not occur.

COMMUNITY ENGAGEMENT

Not applicable.



Accountants, Auditors & Business Consultants

2025/26 External Audit Plan

Barossa Council & Nuriootpa Centennial Park Authority (NCPA)



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Barossa Council

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Barossa Council

1. AUDIT SCOPE

The audit scope encompasses both the Barossa Council and its subsidiary the Nuriootpa Centennial Park Authority (NCPA) pursuant to Section 42 of the *Local Government Act 1999*.

Applicable Financial Reporting Framework

The financial reports are general purpose financial report. The financial report of council is prepared in compliance with section 127 (NCPA in accordance with *Schedule 2—Provisions applicable to subsidiaries, Part 1, section 12*) of the *Local Government Act 1999*, in accordance with relevant Australian Accounting Standards and in accordance with the requirements set out in the Model Financial Statements (as required by the *Local Government (Financial Management) Regulations 2011*).

The financial reports prepared by council and NCPA comprise a Statement of Comprehensive Income, a Statement of Financial Position, a Statement of Changes in Equity, a Statement of Cash Flows, notes disclosures and a certificate from the Mayor and the Chief Financial Officer (Chair and Business Manager for NCPA).

Opinion on the Financial Report

The financial statements prepared for each financial year must be audited by the council's auditor as required by section 127(3) of the *Local Government Act 1999*, and must incorporate the audited financial statements of the subsidiary (per Schedule 2—Provisions applicable to subsidiaries, Part 1, section 12.3). The auditor must provide to the council an opinion with respect to the financial statements (s129(3)(a)).

We are to provide an opinion as to whether the financial reports present fairly, in all material aspects, the financial position of the Council / NCPA as at the end of current financial year, and its financial performance and its cash flow for the year ended on that date in accordance with the *Australia Accounting Standards, Local Government Act 1999* and *Local Government (Financial Management) Regulations 2011*.

Opinion on the Internal Controls

Section 125(1) requires council to ensure that appropriate policies, practices and procedures of internal control are implemented and maintained in order to assist the council to carry out its activities in an efficient and orderly manner to achieve its objectives, to ensure adherence to management policies, to safeguard the council's assets, and to secure (as far as possible) the accuracy and reliability of council records. The auditor must provide audit opinion as to whether the controls audited are sufficient to provide reasonable assurance that the financial transactions of the council have been conducted properly and in accordance with the law (s129(3)(b)).

Section 125(2) of the Act, in conjunction with section 10A of the *Local Government (Financial Management) Regulations 2011*, requires internal financial controls of council to be designed and implemented in accordance with the *Better Practice Model – Internal Financial Controls*.



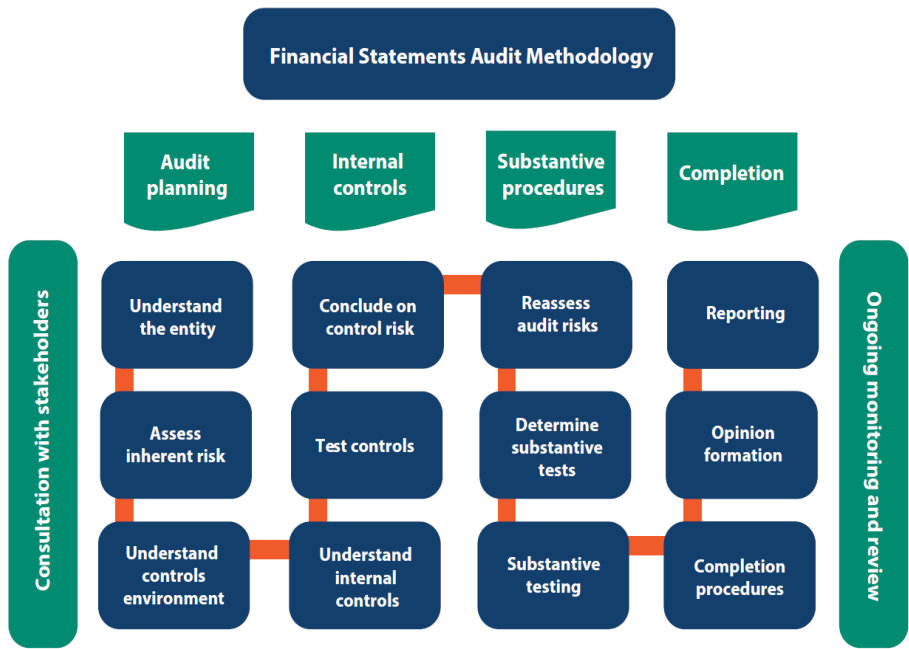
Barossa Council

We are to provide an opinion whether council has complied, in all material aspects, with section 125 of the *Local Government Act 1999* only as it relates to financial internal controls established by Council in relation to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities so as to provide reasonable assurance that the financial transactions of the council have been conducted properly and in accordance with law for the period being audited.

No opinion on the internal controls is provided for NCPA.

2. AUDIT METHODOLOGY

The Galpins Audit Methodology is a risk-based methodology consisting of four main stages – Audit Planning, Internal Controls, Substantive Procedures and Completion. Further detail regarding these stages is provided below.



Our audit methodology incorporates all the key elements of a traditional audit approach, enhanced with the addition of modern audit techniques and artificial intelligence technology to create our own unique, industry leading methodology.

The stages are managed in an environment of ongoing monitoring and review and consultation with stakeholders.

Audit
planning

The objective of the audit planning stage is to develop an understanding of the entity, its unique characteristics and requirements, allowing us to tailor our audit approach accordingly.

- We research and document the entity's industry, regulatory environment, legislative responsibilities, financial reporting environment and internal governance arrangements.
- We perform analytical review, carry out structured interviews with management and other relevant staff and conduct walkthroughs to gain an understanding of the internal controls at the entity level and the financial reporting process.
- Based on this knowledge, we identify and rank the risks of material misstatement, fraud, and non-compliance with legislation
- Materiality for the engagement is determined for the financial statements as a whole; for individually significant items, and a threshold for clearly trivial differences is also established.
- The overall audit strategy is then developed, and audit procedures defined to achieve an efficient and effective audit approach to mitigate identified risks.

Internal
controls

We design and perform tests of internal controls to determine the risk of material misstatement in the financial statements, and add value by identifying opportunities for improvement in processes and controls.

- Informed by the insights gained from our planning, we obtain an understanding of key internal financial controls and perform tests of design and effectiveness for these controls.
- We use the results of control testing to refine our assessment of the risks of material misstatement and design further audit procedures to reduce risk where necessary.
- We apply our significant experience in the design, implementation and audit of internal control environments and activities to identify opportunities for improvement in our clients' internal financial controls

Substantive procedures

Using the latest Artificial Intelligence Assisted Audit Techniques, we analyse every transaction in the financial ledger, supporting identification of high-risk transactions. Informed by insights gained from planning, controls testing and AI analysis, we design and perform tests of account balances and transaction streams.

- We use cutting edge Artificial Intelligence Assisted Audit Techniques to risk-rate 100% of financial transactions in the general ledger, using at least 28 different criteria.
- We perform advanced anomaly detection and trend analysis using next-generation Artificial Intelligence Assisted data analytics layered with machine learning and natural language capabilities.
- The results of our analysis are used to identify specific high risk transactions to be tested, such as suspicious manual journals and payments, and provide insights into the financial health of the entity, performance trends, and other risk factors requiring audit attention.
- We design targeted substantive procedures, including analytical review and tests of detail, to address identified risks.
- The results of substantive testing performed during the audit are evaluated to determine the extent to which risks have been addressed. This enables us to develop a final assessment of the risk of material misstatement.

Completion

This stage consolidates all of the audit work performed during the previous stages to determine the appropriate audit opinion and report results to management and those charged with governance.

- We evaluate the results of audit testing and determine whether adjustments to the financial statements are required.
- We review the final financial statements to provide support regarding the best presentation of these reports.
- Following discussions with management, we prepare a management letter/s providing relevant feedback on the entity's financial operations, performance, internal controls, and legislative compliance together with recommendations for improvements.
- Based on our final assessment of the risk of material misstatement, we issue an audit opinion regarding the presentation of the financial statements.



Barossa Council

3.1 SUMMARY AUDIT PLAN - Council

Audit Plan Summary Table – Statement of Comprehensive Income – Income

Account balance	Key Business cycle	2025	2024	Key Audit Matter	Audit Approach	Inherent risk
Rates and charges	Rates	39,947	37,956	N/A	Controls and Substantive	Moderate
Statutory charges	User Pay Income	923	830	N/A	Substantive	Low
User charges	User Pay Income	4038	3,827	N/A	Substantive	Low
Grants	Grants	6,485	1,903	Section 4.4	Substantive	Moderate
Investment Income	Investment Income	233	277	N/A	Substantive	Low
Reimbursements	Other revenue	2	3	N/A	Substantive	Low
Other Income	Other revenue	973	1243	N/A	Substantive	Low
Net gain - equity accounted council businesses	Other revenue	100	(47)	N/A	Substantive	Low
		52,701	45,992			

Audit Plan Summary Table – Statement of Comprehensive Income – Expenses

Account balance	Key Business cycle	2025	2024	Key Audit Matter	Audit Approach	Inherent risk
Employee costs	Payroll	18,798	17,817	N/A	Controls and Substantive	Moderate
Materials, contracts and other expenses	Purch/Procurement and contracting	20,223	17,533	N/A	Controls and Substantive	Moderate
Depreciation, amortisation and impairment	Fixed assets / Project costing	11,643	11,010	Sections 4.1/4.2/4.3	Controls and Substantive	High
Finance costs	Other expenses	1,544	771	N/A	Substantive	Low
		52,208	47,131			

Audit Plan Summary Table – Statement of Comprehensive Income – Other SCI items

Account balance	Key Business cycle	2025	2024	Key Audit Matter	Audit Approach	Inherent risk
Physical Resources Received Free of Charge	Fixed assets / Project costing	7,268	2,832	N/A	Controls and Substantive	High
Asset Disposal & Fair Value Adjustments	Fixed assets	(973)	(2,497)	N/A	Controls and Substantive	High
Amounts Received Specifically for new/up assets	Grants	26,031	2,339	Section 4.4	Substantive	Moderate
		52,208	47,131			



Barossa Council

Audit Plan Summary Table – Statement of Financial Position – Assets

Account balance	Key Business cycle	2025	2024	Key Audit Matter	Audit Approach	Inherent risk
Cash and cash equivalents	Banking	844	3,153	N/A	Controls and Substantive	High
Trade and other receivables	Debtors	2,970	3,248	N/A	Controls and Substantive	Moderate
Inventories	Inventories	233	123	N/A	Substantive	Low
Equity accounted investments in council businesses	Other assets	4,618	4,518	N/A	Substantive	Low
Financial assets non-current & other receivables	Other assets	2,087	1,228	N/A	Substantive	Low
Other non-current assets	Fixed assets / Project costing	37,258	5,724	Section 4.3	Controls and Substantive	High
Infrastructure, property, plant & equipment	Fixed assets / Project costing	452,571	414,613	Sections 4.1/4.2/4.3	Controls and Substantive	High
		500,581	432,607			

Audit Plan Summary Table – Statement of Financial Position – Liabilities

Account balance	Key Business cycle	2025	2024	Key Audit Matter	Audit Approach	Inherent risk
Trade and other payables current	Accounts Payable	4,441	5,355	N/A	Controls and Substantive	Moderate
Borrowings current	Borrowings	698	3,558	N/A	Substantive	Low
Provisions current	Provisions	3,376	3,292	N/A	Substantive	Moderate
Trade and other payables non-current	Accounts Payable	1,676	-	N/A	Controls and Substantive	Moderate
Borrowings non-current	Borrowings	32,304	11,871	N/A	Substantive	Low
Provisions non-current	Provisions	791	722	N/A	Substantive	Moderate
		43,286	24,798			

Audit Plan Summary Table – Statement of Financial Position – Equity

Account balance	Key Business cycle	2025	2024	Key Audit Matter	Audit Approach	Inherent risk
Accumulated surplus	Other business cycles	137,824	106,561	N/A	Substantive	Low
Asset revaluation reserves	Fixed assets / Project costing	302,429	285,676	Sections 4.1/4.2/4.3	Controls and Substantive	High
Other reserves	Other business cycles	17,042	15,572	N/A	Substantive	Low
		457,295	407,809			



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3.2 SUMMARY AUDIT PLAN - NCPA

Audit Plan Summary Table – Statement of Comprehensive Income – Income

Account balance	Key Business cycle	2025	2024	Key Audit Matter	Audit Approach	Inherent risk
User charges	User Pay Income	2,858	2,569	4.6	Controls and Substantive	Moderate
Investment Income	Investment Income	4	6	N/A	Substantive	Low
Other Income	Other revenue	5	0	N/A	Substantive	Low
		2,867	2,575			

Audit Plan Summary Table – Statement of Comprehensive Income – Expenses

Account balance	Key Business cycle	2025	2024	Key Audit Matter	Audit Approach	Inherent risk
Employee costs	Payroll	1,216	1,121	N/A	Controls and Substantive	Moderate
Materials, contracts and other expenses	Purch/Procurement and contracting	1,307	934	N/A	Substantive	Moderate
Depreciation, amortisation and impairment	Fixed assets / Project costing	697	552	N/A	Substantive	Low
Finance costs	Other expenses	12	19	N/A	Substantive	Low
		3,232	2,626			

Audit Plan Summary Table – Statement of Comprehensive Income – Other SCI items

Account balance	Key Business cycle	2025	2024	Key Audit Matter	Audit Approach	Inherent risk
Physical Resources Received Free of Charge	Fixed assets / Project costing	3,619	2	N/A	Substantive	Low
Asset Disposal & Fair Value Adjustments	Fixed assets	-7	-24	N/A	Substantive	Low
		3,612	-22			



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Audit Plan Summary Table – Statement of Financial Position – Assets

Account balance	Key Business cycle	2025	2024	Key Audit Matter	Audit Approach	Inherent risk
Cash and cash equivalents	Banking	736	319	N/A	Controls and Substantive	Moderate
Trade and other receivables	Debtors	31	29	N/A	Substantive	Low
Inventories	Inventories	3	3	N/A	Substantive	Low
Other non-current assets	Fixed assets / Project costing	95	278	N/A	Substantive	Low
Infrastructure, property, plant & equipment	Fixed assets / Project costing	18,642	13,326	N/A	Substantive	Moderate
		19,507	13,955			

Audit Plan Summary Table – Statement of Financial Position – Liabilities

Account balance	Key Business cycle	2025	2024	Key Audit Matter	Audit Approach	Inherent risk
Trade and other payables current	Accounts Payable	239	197	N/A	Substantive	Low
Borrowings current	Borrowings	101	99	N/A	Substantive	Low
Provisions current	Provisions	60	45	N/A	Substantive	Low
Borrowings non-current	Borrowings	425	525	N/A	Substantive	Low
Provisions non-current	Provisions	21	0	N/A	Substantive	Low
		846	866			

Audit Plan Summary Table – Statement of Financial Position – Equity

Account balance	Key Business cycle	2025	2024	Key Audit Matter	Audit Approach	Inherent risk
Accumulated surplus	Other business cycles	10,388	7,141	N/A	Substantive	Low
Asset revaluation reserves	Fixed assets / Project costing	8,273	5,948	N/A	Substantive	Low
		18,661	13,089			

4. KEY AUDIT MATTERS

Key audit matters are those matters that, in the auditor's professional judgement, are of most significance in the audit of the financial report. We address these matters in the context of our audit of the financial report as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

4.1 Valuation of Infrastructure assets

Why the matter is significant	Overall audit response
Infrastructure assets are valued at fair value. The fair values of these assets were based on depreciated current replacement costs which is comprised by the gross replacement cost less accumulated depreciation. Council values the gross replacement cost using the estimated average cost (unit cost) at which it could construct a substitute asset of comparable quality in the normal course of business. There is inherent subjectivity involved in making judgments in relation to assumptions used to estimate unit rates which also involved determining the: - components of assets that are replaced at different times in the asset lifecycle - costs required to replace these components using current prices for materials, labour, and plant costs - indices for measuring subsequent changes in unit rates. The useful lives of assets and the measurement of accumulated depreciation are determined by external valuers and management. Estimated useful lives are a significant unobservable input which materially impacts asset valuations. The appropriate useful life depends on many different factors that vary between councils, including asset management strategies adopted, target service levels, maintenance strategies applied, traffic volumes, soil conditions, levels of flooding, construction materials used, etc. Significant judgement is used to determine the different useful lives for different components of assets and to calculate the accumulated depreciation since original construction using these estimated useful lives. The significant professional judgments used to estimate gross replacement cost and accumulated depreciation directly influence the calculation of annual depreciation expense.	Our audit includes but is not limited to the following activities: - reconciling closing balances to the asset register/s - reconciling the movements in note 7 to the asset register/s - reviewing the basis for valuation used by external valuers - assessing the competence of external valuers (experts) in accordance with Australian Auditing Standards - reviewing the fair value hierarchy disclosed in note 7 for each category of asset - reconciling the useful lives used to calculate the accumulated depreciation and the depreciation for the period to revaluation reports - reviewing useful lives for different components in comparison to other local government entities and industry standards - performing a recalculation of depreciation - reviewing the methodology used by Council to perform componentisation of infrastructure assets and comparing the methodology used to Council's actual asset management practices and to other local government entities - reconciling the unit rates used for different components of infrastructure assets to the unit rates provided in revaluation reports / other supporting documents (e.g. actual contract rates) - reviewing the unit rates in comparison to other local government entities - assessing the adequacy of disclosures in the financial report.

4.2 Valuation of Land and Buildings

Why the matter is significant	Overall audit response
Land and buildings are valued at fair value. The basis of valuation to be used for these assets depends on a number of factors such as the nature of the asset, purpose of their use, the highest and best use of the asset, and potential restrictions to the disposal of these assets among other factors. Valuation of land depends on whether the land is classified as Crown land or community land. Community land and Crown land are valued using unobservable (level 3) inputs as the allowance for the restriction on sale (requiring Ministerial consent) is an unobservable input, and is likely to have a significant effect on valuation. Land, where Council has an unfettered right to sell, is typically valued at current market value based on their highest and best use. Level 2 inputs are primarily used for unrestricted land during the valuation process. Valuation of buildings depends on the nature of these assets. Some Council buildings have no active market due to the specialised nature of the assets and the services they provide. For such buildings, fair value is usually determined on the basis of replacement with a new building having similar service potential. Valuation techniques used to measure fair value of these buildings include significant unobservable inputs (level 3). For buildings that have an active market, valuation is assessed on market value principles which is deemed to be their fair value based on level 2 inputs. The most significant input into this valuation approach is sales transactions of comparable properties within the local area, adjusted for any pertinent differences. The significant professional judgments used to estimate the value of buildings directly influence the calculation of annual depreciation expense of these assets.	Our audit includes but is not limited to the following activities: ▪ reconciling closing balances to the asset register/s ▪ reconciling the movements in note 7 to the asset register/s ▪ reviewing the basis for valuation used by external valuers ▪ assessing the competence of external valuers (experts) in accordance with Australian Auditing Standards ▪ analysing the nature of the land and building assets to conclude whether the fair value hierarchy provided in note 7 for each category of asset was reasonable ▪ reconciling the useful lives used to calculate accumulated depreciation and depreciation expense for the period to the revaluation reports ▪ reviewing useful lives for different components in comparison to other local government entities ▪ performing a recalculation of depreciation; and ▪ assessing the adequacy of disclosures in the financial report.



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4.3 Accounting treatment of capitalisation of assets

Why the matter is significant	Overall audit response
Councils are asset intensive and highly dependent on large portfolios of assets to deliver services to the community. Hence, there is a high volume of transactions and significant amounts involved in relation to capitalisation of assets. Due to the unique characteristics of Council's assets a number of considerations are considered when an item of expenditure is capitalised, including: - whether Council is incurring capital expenditure on physical resources that are controlled by Council. Control is the most difficult of the characteristics of an asset to be defined, including considerations beyond legal ownership - inclusions and exclusions of costs at initial recognition of an asset in accordance with AASB 116, including treatment of internal salaries and wages - treatment of costs involved in dismantling and removing the asset and/or restoring the site under AASB 137 - borrowing costs to be capitalised into the cost of IPPE where the asset is a "qualifying asset" per AASB 123, and - accounting for subsequent costs and defining the nature of these costs as being capital or maintenance expenditure.	Our audit includes but is not limited to the following activities: - performing analytical procedures to define whether the amounts capitalised for the FY were in accordance with our expectation and our understanding of the entity - reviewing internal policies and controls in place for capitalisation of assets - selecting a sample of additions and performing an assessment of the nature of the addition to conclude whether it has been recognised in accordance with Australian Accounting Standards - reviewing the Work In Progress (WIP) schedule and selecting a sample of transfers out to ensure that the asset was appropriately valued and capitalised in the right account, and - reviewing the WIP schedule in order to identify projects that should have been capitalised but were not.

4.4 Revenue Recognition

Why the matter is significant	How the matter will be addressed
AASB 15 Revenue from Contracts with Customers and AASB 1058 Income of Not-for-Profit Entities provide the framework for determining the timing of revenue recognition for councils. Income from capital and other specific purpose grants may require recognition over time as performance obligations are met (where these obligations are sufficiently specific and arise from enforceable contracts), and a liability recognised for unspent monies. Analysis of funding agreements and some level of professional judgement is required in making such determinations.	Our audit includes but is not limited to the following activities: - performing analytical procedures to identify any variance that would represent a risk or incorrect application of AASB 15 and/or AASB 1058 - reviewing a sample of grant agreements and assessing whether agreements contain sufficiently specific performance obligations - evaluating the accounting policies used by Council to account for grants in accordance with AASB 15 and AAB 1058 - testing a sample of financial transactions for compliance with Australian Accounting Standards.



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4.5 Management Override of Controls

Why the matter is significant	How the matter was addressed
Management is inherently in a unique position to perpetrate fraud because of management's ability to manipulate accounting records and prepare a fraudulent report by overriding controls that otherwise appear to be operating effectively. Due to the unpredictable way in which such override could occur, the risk of material misstatement due to fraud is, by default, considered a significant audit risk.	Our audit includes but is not limited to the following activities: ▪ tested the appropriateness of journal entries recorded in the general ledger ▪ reviewed accounting estimates for biases ▪ performed final analytical procedures to conclude as to whether the financial report is consistent with our understanding of the entity ▪ requested written representation from Management ▪ reviewed IT access controls rights processes in place ▪ reviewed processes in place to ensure independent reviews of exception reports generated by Council ▪ reviewed processes in place to ensure independent reviews of audit trails of changes to master files.

4.6 NCPA Caravan Park Fees

Why the matter is significant	How the matter was addressed
Caravan Park Fees represent nearly the entirety of NCPA's income, involve a high volume and transactions and rely on the integrity of the Booking System (RMS) and the processes to integrate this information with MYOB in order to be properly recorded in NCPA's financial records.	Our audit includes but is not limited to the following activities: ▪ Understanding key controls over the Booking System (RMS) ▪ Reviewing processes for updating the fees master file ▪ Obtaining evidence of Board approval for rates charged. ▪ Testing a sample of fees and charges transactions from the General ledger to agree details to RMS, agree amounts charged to the fee schedule, and sight evidence of receipt ▪ Reconciling total revenue recorded in the RMS to the total revenue recorded in the General Ledger



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5. KEY BUSINESS CYCLES – CONTROLS APPROACH

5.1. High risk areas where audit will place reliance on controls

The Galpins audit methodology requires a controls approach for account balances and business cycles with inherent risks assessed as high. The account balances and business cycles listed below are considered high risk areas due to the materiality of the account balances, the high volume of transactions involved, and other reasons outlined below:

Key Business Cycles	Account balance	Why the risk is High
Fixed Assets	IPPE, Depreciation expense, Asset Disposals and FV adjustments, Asset Revaluation Reserves Physical Resources Received Free of Charge	- Involves three Key Audit Matters that require high degree of professional judgement (refer to section 4 – Key Audit Matters). - councils are asset intensive and highly dependent on multiple assets to deliver services to the community. - largest account balance in the Statement of Financial Position - high volume of transactions / data – subject to error - fraud risk area (capitalisation of assets / depreciation).
Banking	Cash and cash equivalents	- Material balance - fraud risk - any instances of errors and/or fraud it can be indicative of broader errors - poor attitude to cash controls may be indicative of overall culture related to the entity's controls environment - public money.

5.2.1 Medium risk areas where audit will place reliance on controls - Council

The Galpins audit methodology provides that auditors can adopt either a controls or substantive approach for areas with inherent risks assessed as moderate. We have outlined below the medium risk areas where audit intend to place some reliance on controls.

Key Business Cycles	Account balance	Reasons for controls approach
Purchasing and Procurement / Contracting	Materials, Contracts & Other expenses	- One of the largest expense items - high volume of transactions / data – subject to error - fraud risk area (procurement, payments, and credit cards) - procurement and contracting are key focus areas for ICAC and the Auditor-General's Department.
Accounts Payables	Trade and other payables	- One of the largest liabilities - opportunity for understatements - if there is a poor use of accrual basis of accounting it can be indicative of poor culture - payments represent an opportunity for fraud.
General ledger	All accounts	- Values from all business cycles are captured in the GL, and therefore any concerns over GL controls are pervasive across all financial statement balances - good controls to ensure completeness and accuracy



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Key Business Cycles	Account balance	Reasons for controls approach
		of the GL are essential to ensure the fair presentation of the financial report.
Credit Cards	Materials, Contracts & Other expenses	- Amounts are not material; however the use of public money is politically sensitive (qualitative factors). - fraud risk area. The nature of the amount rather than the significance of the amount may cause public opinion concerns.
Rates / Rates Rebates	Rates and charges	- One of the largest revenue items - often used as a reference point for analysing expenditure decisions - politically sensitive – reputational risk involved if rates are raised incorrectly.
Payroll	Employee costs	- One of the largest expense items - high volume of transactions / data – subject to error. - errors impact individuals financially.
Debtors	Trade and other receivables	- Existence and valuation assertions are better addressed when assessing the effectiveness of the internal controls.
Caravan Park Fees - NCPA	User charges - NCPA	- Material income item for NCPA - Completeness and accuracy relies on integrity of Booking System (RMS) controls and reconciliation with MYOB.

5.2.2 Medium risk areas where audit will place reliance on controls - NCPA

Key Business Cycles	Account balance	Reasons for controls approach
Caravan Park Fees	User charges	- Material income item for NCPA - Completeness and accuracy relies on integrity of Booking System (RMS) controls and reconciliation with MYOB.
Payroll	Employee costs	- One of the largest expense items - high volume of transactions / data – subject to error. - errors impact individuals financially.
Banking	Cash and cash equivalents	- Fraud risk - any instances of errors and/or fraud it can be indicative of broader errors - poor attitude to cash controls may be indicative of overall culture related to the entity's controls environment.

5.3.1 Medium risk areas where audit will not place reliance on controls - Council

The table below details the medium risk areas where audit understands that key assertions at risk can be addressed through substantive procedures (i.e. no reliance on controls).

Key Business Cycles	Account balance	Reasons for substantive approach
Employee Provisions	Provisions	- Key assertion at risk (valuation) can be addressed through substantive procedures (e.g. analytical procedures, recalculation and analysis of inflation and discount rates used) - controls related to hourly rates, leave approvals, existence of the employees included in the payroll reports, maintenance of employees' data master file, and collection of payroll data that impacts on the calculation of the provisions are covered in the audit of payroll business cycle controls.
Grants	Grants / Amounts Received Specifically for new upgraded assets.	- key assertions at risk (accuracy and cutoff) can be addressed by performing substantive procedures (e.g. analytical procedures, reviewing grant agreements, inspecting receipts, analysis of classification of the grant and review of the clauses of the agreement to determine the appropriate revenue recognition criteria).

5.3.2 Medium risk areas where audit will not place reliance on controls – NCPA

Key Business Cycles	Account balance	Reasons for substantive approach
Purchasing and Procurement / Contracting	Materials, Contracts & Other expenses	- key assertions at risk (completeness, accuracy and cutoff) can be addressed by performing substantive procedures - much of the spend relates to lower risk items including payments to the Barossa Council, LGA Workers Compensation Scheme, BIG4 Holiday Parks and electricity.
Fixed Assets	IPPE, Depreciation expense, Asset Disposals and FV adjustments, Asset Revaluation Reserves Physical Resources Received Free of Charge	- key assertions at risk (completeness, existence, valuation) can be addressed by performing substantive procedures - Land, buildings and infrastructure all recently revalued - Relatively low volume of assets held.



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6. CONTROLS OPINION

Financial Internal Controls Selected for Audit

In forming a controls opinion the auditor must assess the internal controls of the council based on criteria provided in the *Better Practice Model – Internal Financial Controls* (section 19(1)(3) of the Local Government (Financial Management) Regulations 2011).

The *Better Practice Model – Internal Financial Controls (BPM)* provides a number of internal financial controls within different business cycles that address a variety of inherent risks. A risk based approach is used to determine the key business cycles, and key risks within these business cycles, that we have determined as critical for the purpose of issuing a controls opinion.

The key core controls for the following key business cycles have been identified as critical for the purpose of issuing a controls opinion this financial year:

Business cycles	Account Balance	BPM controls	Inherent Risk
Fixed Assets	IPPE, Depreciation expense, Asset Disposals and FV adjustments, Revaluation Reserves	8	High
Banking	Cash and cash equivalents	5	High
Purchasing and Procurement / Contracting	Materials / Contracts / Other Expenses	7	Moderate
Accounts Payables	Accounts Payables	8	Moderate
Credit cards	Materials / Contracts / Other Expenses	5	Moderate
Rates / Rates Rebates	Rates charges	8	Moderate
Payroll	Employee Costs	11	Moderate
Debtors	Trade and other receivables	3	Moderate
Receipting	Revenue accounts	2	Moderate
General Ledger	All accounts	8	Moderate
Total number of controls		65	

The audit of internal controls of a council referred to in section 129 must be carried out in accordance with the Australian Standards on Assurance published by the Auditing and Assurance Standards Board, specifically *ASAE 3000 – Standard on Assurance Engagements* and *ASAE 3150 – Assurance Engagements on Controls*.

During our interim audit we perform tests of design and effectiveness of the internal financial controls selected. Based on the results of the control testing, we form our controls opinion. The overall assessment of the risk of non-compliance with s125 of the *Local Government Act 1999* (refer to section 1. *Audit Scope*) and the related findings are rated as follows:



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Category	Description
High Risk Weaknesses	The issue described could lead to a material weakness in the Council's internal controls and non-compliance with s125 of the Local Government Act.
Moderate Weaknesses	The issue described does not represent a material weakness due to the existence of compensating controls. However, the failure of the compensating controls or the existence of any other moderate weakness within the same business cycle may lead to a material weakness in the Council's internal controls and non-compliance with s125 of the Local Government Act.
Low Risk Weaknesses	The issue described is a low risk weakness due to the existence of compensating controls and/or the failure or absence of the internal controls does not impact significantly on the Council's financial risk. However, multiple low-level risk weakness within the same business cycle may lead to a material weakness in the Council's internal controls and non-compliance with s125 of the Local Government Act.

A prioritised list of controls from the Better Practice Model is provided in Appendix 1. After completing our tests of effectiveness of internal controls we perform a control risk assessment for each account balance. The control risks are combined with our initial inherent risk assessment performed during our audit planning stage for determining the risk of material misstatements for each account balance (see section 7 of this plan for more details).

7. RISK OF MATERIAL MISSTATEMENTS

Risk of material misstatement consists of the following components:

Risks	Definition
Inherent risks	How susceptible to fraud or error the financial statements assertions are given the nature of the entity, considering external factors such as competency of staff, availability of information, prior period misstatements, accounting systems, level of supervision, etc before consideration of any related controls. The inherent risk assessment is performed during the planning stage when obtaining understanding of the entity's business.
Controls risks	Risk of a misstatement due to error or fraud that could occur and not be prevented or detected by Council's internal controls. The assessment of internal controls risks is performed during the internal controls stage after performing test of internal controls.

The risk of material misstatement will be based on the combination of inherent and controls risks as demonstrated in the table below:

		Inherent Risks		
		HIGH	MEDIUM	LOW
Controls Risks	HIGH	H	H	M
	MEDIUM	H	M	L
	LOW	M	L	L

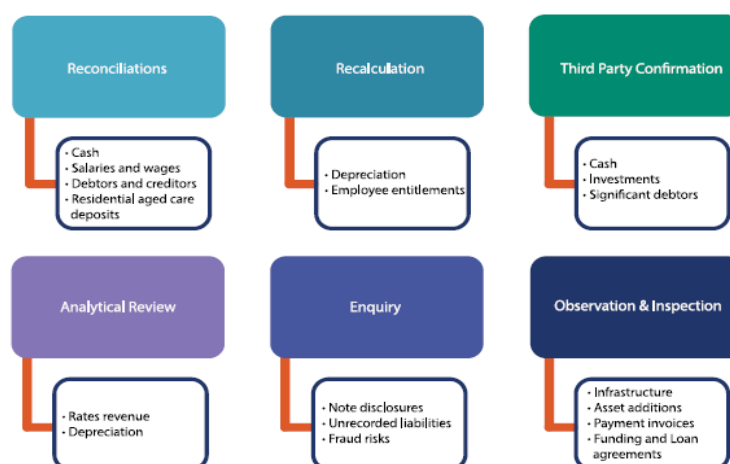
The risk of material misstatement will determine the nature and extent of our audit procedures and sample sizes to be utilised. Once we assess the risk of material misstatements (RoMM) we will design our substantive audit procedures to address identified risks. The table below summarises the impact of risk of material misstatements on our audit strategy:

Inherent Risk	Controls Risk	RoMM	Impact on audit strategy
Low	Low	Low	High reliance on controls/minimum level of substantive tests
	Medium	Low	Medium reliance on controls/low level of substantive tests
	High	Medium	No reliance on controls/medium level of substantive tests
Medium	Low	Low	High reliance on controls/low level of substantive tests
	Medium	Medium	Med. reliance on controls/medium level of substantive tests
	High	High	No reliance on controls/high level of substantive tests
High	Low	Medium	High reliance on controls/medium level of substantive tests
	Medium	High	No reliance on controls/high level of substantive tests
	High	High	No reliance on controls/high level of substantive tests

8. SUBSTANTIVE PROCEDURES

From our risk analysis (please refer to section 6 of this plan), we are able to design and refine appropriate substantive procedures, including analytical review and test of details, to address identified risks of material misstatements of financial statements.

Testing methods to be applied to account balances and transactions include:



Please refer to the audit timetable indicating the dates for our final visit to perform our final substantive procedures (please refer to section 10 of this plan).

Audit will request authorisation from Council to request an independent confirmation from banks of information such as Council's account balances, securities, treasury management instruments, documents and other related information held by banks on behalf of Council.

We will also require Council to request its lawyers to send a 'Legal Representation Letter' to us, identifying any matters with potential financial reporting implications (a template of the letter will be provided by the auditors).

9. AUDIT COMPLETION

This stage consolidates all the audit work performed during the previous stages. We perform a final risk of material misstatements assessment and conclude whether procedures performed were sufficient to reduce the audit risk to an acceptable level. We evaluate the results of audit testing and determine whether adjustments to the financial statements are required. We also review the final financial statements to promote the best presentation of these reports.

An audit completion report will be provided to the audit committee members containing:

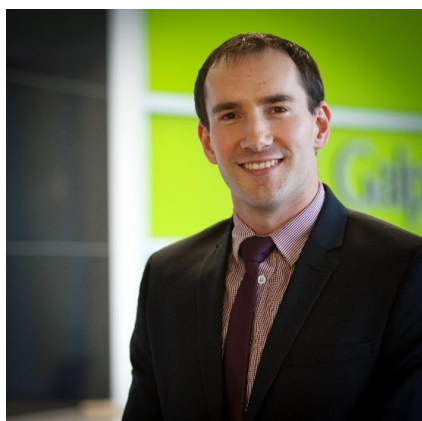
- Our audit clearance
- Final Management Letter
- Final report listing key matters addressed during the audit
- Draft financial statement auditor's report and controls opinion, and
- List of immaterial uncorrected misstatements (IUMs)

10. AUDIT TIMETABLE

The following is an indicative timetable for the audit. Actual audit dates will be negotiated with the Council to ensure that dates are convenient.

Audit Activities	Indication of Dates
1. Initial Meetings with Finance Management and Key Staff Members	Feb 2026
2. Detailed Audit Plan / Audit Program Development	Feb 2026
3. Interim Site Visit (Internal controls review)	April 2026
4. Interim Management Letter	May 2026
5. Final Audit Visit	Oct 2026
6. Audit Completion Report (with audit clearance)	Oct/Nov 2026
7. Final auditor's reports	Oct/Nov 2026

11. CONTACT DETAILS



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Barossa Council

APPENDIX 1 – CRITICAL INTERNAL FINANCIAL CONTROLS - COUNCIL



Barossa Council

Purchasing and Procurement

Risks

R1	Council does not obtain value for money in its purchasing and procurement.
R2	Purchase orders are either recorded inaccurately or not recorded at all.
R3	Purchase orders are made for unapproved goods and services.

RISKS	Control	Control Type
R1	Council has a Procurement Policy that provides direction on acceptable methods and the process for procurement activities to ensure transparency and value for money within a consistent framework, with consideration of any potential conflicts of interest.	Core
R1	Employees must ensure all purchase orders are issued in accordance with Council's Procurement Policy and approved in accordance with the Delegations of Authority and other relevant policies	Core
R3	Purchase order numbers are either system generated and/or sequentially numbered.	Core
R3 R2	There is a process in place to ensure all invoices for payment are matched to relevant source documents such as purchase orders where applicable and are in line with Procurement Policy guidelines.	Core

CONTRACTING

Risks

R1	Council is not able to demonstrate that all probity issues have been addressed in the Contracting process.
R2	Council does not obtain value for money in relation to its Contracting.

RISKS	Control	Control Type
R1	Council maintains a current contract register.	Core
R2	Tender Documents are kept securely.	Core
R1	There are robust and transparent evaluation and selection processes in place to engage contractors where relevant in accordance with the Code of Conduct, Conflict of Interest and Procurement Policy.	Core

FIXED ASSETS

Risks

R1	Fixed asset acquisitions, disposals and write-offs are fictitious, inaccurately recorded or not recorded at all. Fixed Asset Register (FAR) does not remain pertinent.
R2	Fixed assets are inadequately safeguarded.
R3	Fixed Assets are not valued correctly initially or on subsequent revaluation.
R4	Depreciation charges are either invalid, not recorded at all or are inaccurately recorded which includes inappropriate useful lives and residuals.
R5	Fixed Asset maintenance and/or renewals are inadequately planned.

RISKS	Control	Control Type
R1	All fixed asset acquisitions and disposals are approved in accordance with Delegation of Authority and relevant Procurement and Fixed Asset Policies.	Core
R5	Asset Management Plans for all major asset classes are adopted and reviewed by Council as required by the Local Government Act 1999.	Core
R1	Asset register calculations are reviewed for accuracy.	Core
R4	Depreciation charges are calculated in accordance with the asset accounting policy and compliant with relevant accounting standards, including the useful life, depreciation method and residual values.	Core
R1	Maintenance of the fixed asset register is limited to appropriate staff with consideration to segregation of duties.	Core
R1	Reconciliation of fixed assets to the General Ledger is performed in accordance with schedule of review or procedure.	Core
R3	Relevant staff review useful lives, residuals, valuations, depreciation methodology and test for impairment to ensure that methods used are still appropriate and significant changes are incorporated into Asset Management Plans	Core
R1	There is a process in place for the verification of fixed assets which is reconciled to the FAR.	Core



Barossa Council

GENERAL LEDGER

Risks

R1	General Ledger does not contain accurate financial information
R2	Data contained within the General Ledger is permanently lost.

RISKS	Control	Control Type
R1 R2	Access to General Ledger maintenance is restricted to appropriately authorised personnel.	Core
R1	All balance sheet reconciliations are reviewed by a person other than the preparer at least annually.	Core
R1	All journals, including manual entries, identify date posted, narration, author, journal and posting reference.	Core
R1 R2	Financial data is backed up and stored offsite.	Core
R1 R2	General Ledger policies and procedures are appropriately created, updated and communicated to relevant staff.	Core
R1	Journal entry access is restricted to appropriately authorised personnel.	Core
R1	Reconciliation of all balance sheet accounts is completed in accordance with a schedule of review and/or procedure.	Core
R1	There is a process in place to review actual vs budget and significant variances investigated.	Core

ACCOUNTS PAYABLE

Risks

R1	Accounts payable amounts and disbursements are either inaccurately recorded or not recorded at all.
R2	Credit notes and other adjustments to accounts payable are either inaccurately recorded or not recorded at all.
R3	Disbursements are not authorised properly.
R4	Accounts are not paid on a timely basis.
R5	Supplier master file data does not remain pertinent and/or unauthorised changes are made to the supplier master file.

RISKS	Control	Control Type
R5	Access to the supplier masterfile is restricted to authorised staff	Core
R3	All invoices and payment requests are approved in accordance with relevant policies and/or Delegations of Authority.	Core
R1	Payments are endorsed by relevant staff separate to the preparer, who ensures that they are paid to the correct payee.	Core
R1	Payments are verified to appropriate supporting documentation and are in line with Delegations of Authority.	Core
R5	Recorded changes to the supplier master file are compared to authorised source documents to ensure that they were input accurately.	Core
R4	Relevant staff to review aged payables listing on a predetermined basis and investigate where appropriate.	Core
R5	Requested changes or additions to supplier masterfile are verified independently of source documentation.	Core
R2	Separation of Accounts Payable and Procurement duties.	Core



Barossa Council

RATES / RATES REBATES

Risks

R1	Council does not raise the correct level of rate income.
R2	Rates and rate rebates are either inaccurately recorded or not recorded at all.
R3	The Property master file data does not remain pertinent.
R4	Rates are not collected on a timely basis.

RISKS	Control	Control Type
R3	Access to the Property master file is restricted to appropriately designated personnel, with a process in place to ensure changes are in line with policies and procedures.	Core
R2	All rate rebates and adjustments including write offs are appropriately authorised, with reference to Delegations of Authority and source documents.	Core
R2	Annual valuation update is balanced prior to the generation of rates; all mismatches resolved prior to finalising rate generation.	Core
R2	Employees responsible for processing rate payments and rebates cannot process their own payments or rebates unless the transaction is approved by someone independent of the process	Core
R4	There is a Process in place to ensure that rates are collected in a timely manner and overdue rates are followed up.	Core
R1	Rates are automatically generated by the rate system, including the calculation of rate rebates and other parameters as applicable.	Core
R2	Rates are generated and tested for accuracy of calculation methodology prior to the rates billing run.	Core
R1	There is a rating policy in place that is reviewed annually that provides clear guidance on rating methodology and relevant rebates and remissions in line with legislation.	Core



Barossa Council

CREDIT CARDS

Risks

- | | |
|----|---|
| R1 | Credit Cards are issued to unauthorised employees. |
| R2 | Credit Cards are used for purchases of a personal nature. |
| R3 | Credit Card limits are set at inappropriate levels. |

RISKS	Control	Control Type
R2	Cardholders must check their statement to ensure all transactions are correct and identify any transactions of a personal nature which must be reimbursed to Council.	Core
R1	Credit card holders sign a declaration confirming compliance with Council policy and procedures prior to the Credit Card being released.	Core
R2	There is a process in place to approve all credit card transactions to ensure compliance with the policies and procedures covering credit card usage.	Core
R3	There is a process in place to ensure credit card limits and usage is reviewed for operational efficiency.	Core
R1 R3	There is a process in place to ensure there are appropriate approvals prior to the issuing of Credit Cards and limits.	Core

DEBTORS

Risks

- | | |
|----|---|
| R1 | Debtors are either inaccurately recorded or not recorded at all. |
| R2 | Debtors are either not collected on a timely basis or not collected at all. |

RISKS	Control	Control Type
R1	Debtor's reconciliation is performed on a regular basis to the General Ledger and reviewed by an appropriate person.	Core
R2	Relevant staff reviews debtors ageing profile on a regular basis and investigates any outstanding items, and considers provisions for doubtful debts.	Core
R1	The organisation maintains a Debt Collection Policy and/or procedure.	Core

BANKING

Risks

- | | |
|----|---|
| R1 | Banking transactions are either inaccurately recorded or not recorded at all. |
| R2 | Fraud (i.e. misappropriation of funds) |

RISKS	Control	Control Type
R1	Access to EFT Banking system is restricted to appropriately designated personnel.	Core
R1 R2	Bank reconciliations are performed on a predetermined basis and are reviewed by an appropriate person. Any identified discrepancies are investigated.	Core
R2	Cash transfers between bank accounts and investment bodies are undertaken by appropriate staff.	Core
R2	There is a process in place to ensure all cash collected is adequately recorded and banked regularly.	Core
R2	There is a process in place to ensure all cash, blank cheques and/or cheque signing machine are adequately safeguarded.	Core

PAYROLL

Risks

- R1 Payroll expense is inaccurately calculated.
- R2 Payroll disbursements are made to incorrect or fictitious employees.
- R3 Time and/or attendance data is either invalid, inaccurately recorded or not recorded at all.
- R4 Payroll master file does not remain pertinent and/or unauthorised changes are made to the payroll master file.
- R5 Voluntary and statutory payroll deductions are inaccurately processed or without authorisation.
- R6 Employees termination payments are not in accordance with statutory and enterprise agreements.

RISKS	Control	Control Type
R5	All calculations for generating payroll payments are verified for accuracy.	Core
R2	Payroll system generates audit reports detailing all payroll changes and there is a process in place to ensure all changes are reviewed and verified against source documents.	Core
R3	Relevant staff are required to complete timesheets and/or leave forms, authorise them and have approved by the relevant supervisor.	Core
R4	The ability to access, modify or transfer information contained in the payroll master files is restricted to authorised staff.	Core
R2	The payment for the payroll must be reconciled to a system generated report detailing amount and employee prior to payment.	Core
R1 R3	There is a process in place to ensure accurate data entry of payroll source documents.	Core
R2	There is a process in place to ensure employees are not added to the payroll masterfile, nor details amended or amounts paid without receipt of the appropriate forms which have been authorised by relevant staff.	Core
R1 R3	There is a process to ensure all overtime is verified and approved by relevant appropriate staff.	Core
R2 R6	There is a process to ensure an independent review of proposed payroll payments by authorised staff.	Additional
R2	There is a segregation of duties from those preparing the payroll to those responsible for preparation of source documents (e.g. timesheets, leave requests etc).	Core
R3	Time recording and attendance exceptions such as TOIL or flexitime are based on relevant policies/agreement are identified, monitored and corrected.	Core



Barossa Council

RECEIPTING

Risks	
R1	Receipts are either inaccurately recorded or not recorded at all.

RISKS	Control	Control Type
R1	Receipt transactions are reconciled to the daily takings and out-of-balance banking is corrected promptly.	Core
R1	There is a review process for the authorisation of the reversal of transactions.	Additional

DEBATE REPORT

4.2 FINDINGS FROM 2025-26 INTERIM FINANCIAL CONTROLS REVIEW BY EXTERNAL AUDITORS

**Author: Manager Financial Services
26/51250**

PURPOSE

To provide the 2025-26 Interim Financial Controls Review from our external auditors, Galpins Accountants, Auditors and Business Consultants, for review and noting.

RECOMMENDATION

That the Audit and Risk Committee note the 2025-26 Interim Financial Controls Review from our external auditors Galpins Accountants, Auditors and Business Consultants, as shown at Attachment 1, along with our responses to the findings, responsible officers and estimated timeframes for completion, as shown at Attachment 2.

REPORT

Discussion

The 2025-26 Interim Financial Controls Review was finalised by our external auditors, Galpins Accountants, Auditors and Business Consultants, in late May 2026. Refer to Attachment 1 for a copy of the draft report.

Six findings were identified by Galpins in 2025-26 (2024-25: seven) following their interim visit, with the following risk rating attached to those findings:

High – two (2024-25: one)
Moderate – four (2024-25: five)
Low – nil (2024-25: one)

Refer to Attachment 2 for our responses to the findings, including the manager and member of ELT responsible for actioning the finding and our estimated timeframes for completion.

Per Attachment 2, we disagree with finding 2.1.1 'An instance where a procurement arrangement continued beyond its original contract term without a pre-approved extension in place' and the associated 'high' risk rating. Refer to Attachment 2 for our rationale for not accepting this finding.

Summary and Conclusion

The 2025-26 Interim Financial Controls Review from our external auditors Galpins Accountants, Auditors and Business Consultants, as shown at Attachment 1, along with our responses to the findings, responsible officers and estimated timeframes for

completion, as shown at [Attachment 2](#), are provided to the committee for review and noting.

ATTACHMENTS OR OTHER SUPPORTING REFERENCES

Attachment 1 Draft 2025-26 Interim Financial Controls Review - from Galpins [↓](#) 
 Attachment 2 Responses to 2025-26 Interim Financial Controls Review - to Galpins
 [↓](#) 

Supporting references

Nil

COMMUNITY PLAN / CORPORATE PLAN / LEGISLATIVE REQUIREMENTS

Corporate Plan

- BS6 Finance - Provision of financial and budgetary accounting services, treasury and investment services, management reporting, reconciliation and taxation services, asset accounting, internal control, accounts payable and receivable services
- BS7 Governance - Provision of governance advice and support in the discharge of legislative responsibilities for policy development, delegations and authorisations, internal review of Council decisions, delegations and authorisations, Native Title claims

Legislative Requirements

Local Government Act 1999 – Division 4 Audit

RISK MANAGEMENT CONSIDERATIONS

These statements are qualitative in nature and designed to provide an indication of Council's general position when deciding to take or retain risk in pursuit of its objectives.

1. SERVICE DELIVERY

Refers to the delivery of services to the community, which includes the systems and physical assets that enable provision of these services, including structures (such as roads, buildings and facilities) as well as IT infrastructure, plant, vehicles & other equipment.

Nil

2. SUSTAINABILITY & ENVIRONMENT

Relates to measures to preserve, protect and minimise impact on the natural environment, including sacred and indigenous lands, flora, fauna, heritage, water, waste, hazardous materials and pollution.

Nil

3. FINANCIAL

Refers to planning and control of Council's budget to align with the sustainable achievement of the desired outcomes articulated in its Community Plan.

There are financial risks associated with a number of the findings identified at Attachment 1 by our external auditors, Galpins Accountants, Auditors and Business Consultants. Refer to Attachment 2 for how these risks will be addressed.

4. PEOPLE

Relates to recruitment, retention, wellbeing and safety of employees and volunteers and engagement and management of contractors as well as the wellbeing and safety of the community.

Nil

5. REPUTATION

Relates to policy, decisions, actions and circumstances that may cause Council to lose credibility with the community, ratepayers, key stakeholders, other levels of government and its own employees and contractors.

There are reputational risks associated with a number of the findings identified at Attachment 1 by our external auditors, Galpins Accountants, Auditors and Business Consultants. Refer to Attachment 2 for how these risks will be addressed.

COMMUNITY ENGAGEMENT

Not applicable.



Accountants, Auditors & Business Consultants

Financial Controls Review

Barossa Council

DRAFT 2025/26 Interim Management
Letter



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Barossa Council

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Barossa Council

1. EXECUTIVE SUMMARY

1.1 Background

During our interim audit we perform procedures to gain an understanding of the internal controls in place relevant to the financial statements and perform tests of design and effectiveness for these controls. Based on the results of the control testing, we then assess the audit risks to define the extent and nature of our substantive procedures (e.g. inspection of documents, recalculation, reconciliation, etc) for our final visit.

In addition to an opinion on the financial statements, section 129 of the Local Government Act 1999 requires auditors to provide an opinion regarding internal controls of councils. This opinion focuses on Council's obligations under s125 of the Local Government Act 1999:

"A council must ensure that appropriate policies, practices and procedures of internal control are implemented and maintained in order to assist the council to carry out its activities in an efficient and orderly manner to achieve its objectives, to ensure adherence to management policies, to safeguard the council's assets, and to secure (as far as possible) the accuracy and reliability of council records."

The audit opinion is restricted per s129 of the Act to the application of s125 as it relates to financial internal controls, specifically the controls exercised by the Council during the relevant financial year in relation to the receipt, expenditure and investment of money, the acquisition and disposal of property and the incurring of liabilities.

In order to assist the Council in addressing the requirements of s129, we have reviewed a prioritised list of controls from the better practice model based on our initial audit risk assessment. Further details about our scope can be found in item 1.2 of this report.

1.2 Objectives and scope

The objectives of our interim audit were to:

- understand Council's business, business cycles and processes relevant to the financial statements
- understand the internal controls in place for the areas we consider critical for the audit of the financial statements
- design internal controls tests for the internal controls identified
- perform the internal controls tests to determine the final risks of material misstatements in the financial statements to be addressed in our final audit
- review a prioritised list of internal financial controls we consider critical for the purpose of issuing a controls opinion.

The scope of our audit included a review of internal controls we consider key controls to be in place for the purpose of addressing the requirements of s129.



Barossa Council

These key internal controls consist of a prioritised list of controls from the better practice model. This list was defined based on our risk assessment to determine the key business cycles, and key risks within these business cycles, that we understand should be the focus of the Council's control self-assessment.

The identification of key core controls and key business risks included the following risk assessment procedures:

Risk review – A review of Council's inherent risk assessment for internal financial controls.

Financial statement review – A high level financial statement review performed to identify key accounts and transaction streams.

Internal / external audit results review – The findings and recommendations of internal / external financial audits are reviewed to identify known areas of weakness, and areas known to be attracting audit attention.

The key core controls for the following key business cycles have been identified as critical for the purpose of issuing a controls opinion this financial year:

- Purchasing and Procurement/Contracting
- Fixed Assets
- General Ledger
- Accounts Payable
- Payroll
- Rates / Rates Rebates
- Credit Cards
- Debtors
- Banking
- Receipting

We have included a list of key controls identified by the audit for these business cycles as an appendix to this report (see Appendix 1). This list does not represent a complete population of internal controls that the Council should have in place. There is an expectation that controls not in this list will still exist and be operating effectively within Council.

The list of controls is only intended to be a guide for Council to prioritise its resourcing in readiness for the audit opinion, and for the ongoing monitoring of internal controls i.e. it is a risk based listing of controls which may be desirable for Council to include in its ongoing monitoring program for internal financial controls.

The list should not be considered a minimum standard – rather, it is a starting reference point for Council to consider. It is expected that Council will have performed a risk assessment of financial risks, and given consideration to the need to monitor controls that address High / Extreme risks that may not be included in this listing.



Barossa Council

1.3 Category of findings

In order to assist the Council in establishing the overall level of control effectiveness and prioritising areas for attention, we have provided an overall assessment of the business cycles for which we have identified performance improvements opportunities (this report is prepared on an exception basis).

We assessed each business cycle using our risk assessment which was focused on the risk of finding material weaknesses which could lead to a modified controls opinion in the 2025/26 financial year. An overall assessment of the risk of a potential modified audit opinion per business cycle is provided in item 1.5 of this report.

Detailed findings including the controls tested as per the Better Practice Model, findings and recommendations are provided in section 2 of this report. The individual findings are also rated to assist the Council in prioritising corrective actions.

The overall assessment of the risk of non-compliance with s125 of the Local Government Act 1999 and the related findings and recommendations were rated as follows:

Category	Description
High Risk Weaknesses	The issue described could lead to a material weakness in the Council's internal controls and non-compliance with s125 of the Local Government Act.
Moderate Weaknesses	The issue described does not represent a material weakness due to the existence of compensating controls. However, the failure of the compensating controls or the existence of any other moderate weakness within the same business cycle may lead to a material weakness in the Council's internal controls and non-compliance with s125 of the Local Government Act.
Low Risk Weaknesses	The issue described is a low risk weakness due to the existence of compensating controls and/or the failure or absence of the internal controls does not impact significantly on the Council's financial risk. However, multiple low-level risk weakness within the same business cycle may lead to a material weakness in the Council's internal controls and non-compliance with s125 of the Local Government Act.
Better Practice Weaknesses	The issue described has been included in this report as an opportunity for better practice.

The Council should also perform its own assessment of priority based not only on audit risks, but also other risks management considers relevant such as non-compliance with pertinent legislations and regulations, and reputational risks.



Barossa Council

1.4 Overall review of the Council's internal controls

Overall the Council demonstrated a satisfactory level of compliance with the implementation of an internal control framework consistent with the principles within the Better Practice Model.

During our interim visit we found that the majority of key internal controls reviewed were in place and were operating effectively (60 out of 65 core controls reviewed).

The principles underpinning the model were used by the Council in the identification of its business cycles, the establishment of its internal controls and the implementation of its financial risk management processes.

A summary of the results of our review is provided in the table below:

Business cycles	Controls Reviewed	Operating Effectively				2026 Findings			
		2026	2025	2024	2023	H	M	L	BP
Purchasing & Procurement/Contracting	7	5	6*	6	6	1*	2*	-	-
Fixed Assets	8	8	8	7	7	-	-	-	-
General Ledger	8	6	6	5	6	1	1	-	-
Accounts Payable	8	8	8	7	8	-	-	-	-
Payroll	11	11	10	11	11	-	-	-	-
Rates / Rates Rebates	8	7	7	7	6	-	1	-	-
Credit Cards	5	5	5	5	5	-	-	-	-
Debtors	3	3	3	3	3	-	-	-	-
Banking	5	5	4	3	4	-	-	-	-
Receipting	2	2	2	2	2	-	-	-	-
Total	65	60	59	56	58	2	4	-	-

**Two findings relating to a single internal control*

We recommend that Council prioritises the high and moderate risk findings, as failure in compensating controls addressing the same risk or existence of multiple moderate weakness within the same business cycle may lead to a material weakness and non-compliance with s125 of the Local Government Act.



1.5 Summary of findings

Business Cycle	Findings	Risk
Purchase & Procurement / Contracting	2.1.1 An instance was identified where a procurement arrangement continued beyond its original contract term without a pre-approved extension in place	H
	2.1.2 An instance was identified where the procurement process did not comply with established procurement policy requirement	M
	2.1.3 Council's purchasing, contractor management and procurement planning processes (policies) are due for review	M
Fixed Assets	<i>Audit did not find any issue that would represent a risk of non-compliance with s125 of the Local Government Act</i>	N/A
General Ledger	2.2.1 Improvements needed in the management of user access to key finance modules	H
	2.2.2 Some key IT policies / procedures are not up to date	M
Accounts Payable	<i>Audit did not find any issue that would represent a risk of non-compliance with s125 of the Local Government Act</i>	N/A
Rates	2.3.1 No formal review of Pathway user access and excessive Administrator users	M
Credit cards	<i>Audit did not find any issue that would represent a risk of non-compliance with s125 of the Local Government Act</i>	N/A
Debtors	<i>Audit did not find any issue that would represent a risk of non-compliance with s125 of the Local Government Act</i>	N/A
Banking	<i>Audit did not find any issue that would represent a risk of non-compliance with s125 of the Local Government Act</i>	N/A
Payroll	<i>Audit did not find any issue that would represent a risk of non-compliance with s125 of the Local Government Act</i>	N/A
Receipting	<i>Audit did not find any issue that would represent a risk of non-compliance with s125 of the Local Government Act</i>	N/A

2. DETAILED AUDIT FINDINGS

2.1 PURCHASING AND PROCUREMENT/CONTRACTING

2.1.1 An instance was identified where a procurement arrangement continued beyond its original contract term without a pre-approved extension in place		High
Control	There are robust and transparent evaluation and selection processes in place to engage contractors where relevant in accordance with the Code of Conduct, Conflict of Interest and Procurement Policy.	
Risk	Council does not obtain value for money in its purchasing and procurement.	

Finding	Recommendations	Management Response
Based on cumulative spend, Audit selected and tested a sample of seven procurements for compliance with the requirements of Council's Procurement Policy. Audit identified one instance where a procurement arrangement for the Nuriootpa Tertiary Treatment Plant Upgrade continued without a contract extension beyond the expiry date (being a maximum of 50 weeks from the 1st of May 2024 i.e. 16th April 2025). The total cumulative spend for this supplier in the 25/26 financial year was \$1,220,325. The absence of a current contract may expose Council to increased governance, legal, and financial risks. Without a formal agreement, managing supplier performance becomes challenging. It can be difficult to enforce pricing, service levels, project scope, timeframes, or penalties for non-performance, and disputes become harder to resolve. Council may also be exposed to increased risk and/or obligations related to WHS management. Indemnities, insurance requirements, and/or limitations of liability can also be impacted.	Review existing supplier arrangements to identify any significant suppliers without a formal current contract in place. Ensure that all contract extensions are formally approved and documented prior to contract expiry.	

2.1.2 An instance was identified where the procurement process did not comply with established procurement policy requirements.

Moderate

Control	Employees must ensure all purchases are in accordance with Council's Procurement Policy and approved in accordance with the Delegations of Authority and other relevant policies.
Risk	Council does not obtain value for money in its purchasing and procurement.

Finding	Recommendations	Management Response
Audit selected a sample of seven suppliers based on cumulative spend to review the procurement procedures that were undertaken by Council. Audit identified one supplier for whom the procurement process undertaken was not aligned with Policy as follows: Supplier #1 – installation of two playgrounds: Cumulative spend \$208,019. A quote was received for each of the two playgrounds, and a direct purchase recommendation signed. Per Council's 'Procurement Planning, Sourcing and Selection Process', expenditure between \$100,001 - \$250,000 requires an <i>"Open Tender or Select Tender (minimum 3 tenderers) where justification exists or 3 written quotations from Panel"</i>. As a tender was not undertaken, the Process requires a waiver approved by the Council, CEO or relevant Departmental Director in accordance with Council's delegation framework. No such waiver was obtained.	Any departures from the procurement methods required by the 'Procurement Planning, Sourcing and Selection Process' are treated as waivers, with rationale documented and approved by the Council, CEO or relevant Departmental Director in accordance with Council's delegation framework. Further, there is scope to consider updating the Policy to strengthen the use of waivers. This may include, for example: - Listing examples of circumstances where a waiver may be considered appropriate (<i>see appendix 2 for examples</i>) - Requiring a periodic (e.g. annual) report to Council and/or the Audit and Risk Committee with a summary of all waivers authorised for the period.	

2.1.3 Council's purchasing, contractor management and procurement planning processes (policies) are due for review**Moderate**

Control	There are robust and transparent evaluation and selection processes in place to engage contractors where relevant in accordance with the Code of Conduct, Conflict of Interest and Procurement Policy.
Risk	Council does not obtain value for money in its purchasing and procurement.

Finding	Recommendations	Management Response
Audit identified that the purchasing, contractor management and procurement planning processes are due for review. Council maintains a Policy review schedule detailing review dates for all policies. The schedule does not include details of associated documented processes. The purchasing process and the procurement planning process were due for review by the 1st April 2025. The contractor management process was due for review by 26th August 2024. Audit has been advised that Council plans to update these processes following the accounts payable and procurement modules being properly implemented into TechOne to ensure the processes align with the new capabilities of the system. Audit notes that Council has a procurement policy currently in place that has been updated more recently. The policy was reviewed on 21st November 2023, with a scheduled next review date of 21st November 2027.	The purchasing, contractor management and procurement planning Processes are updated as soon as practical, with consideration to the progress of relevant TechOne module implementation. Align future review dates for the purchasing, contractor management and procurement planning Processes with the review date of the related procurement Policy to ensure that are updated concurrently and remain consistent with each other. As a matter of better practice, Council considers updating the Policy review schedule to include associated processes and their review dates.	

2.2 GENERAL LEDGER

2.2.1 Improvements needed in the management of user access to key finance modules

High
Control

Access to General Ledger maintenance is restricted to appropriately authorised personnel.

Risk

General ledger does not contain financial information / Data contained within the general ledger is permanently lost.

Finding	Recommendations	Management Response
Since 2022-23, Audit has made recommendations regarding improvements required for ongoing access rights management and review. Progress in addressing these recommendations has been delayed, in part due to IT Manager turnover and resourcing issues. In 2025-26 a new IT Management Team (IT Team) was put in place. Work has commenced to establish appropriate access rights for <u>new</u> modules in TechOne, in conjunction with the ERP update in April 2026. TechOne access is provided by the IT Team following HR & Manager approval through the onboarding and change of conditions workflows. Approvals are also matched to delegations before IT provides / changes access for a user. The IT Team understands the need to also address existing issues with legacy access. To this end, the IT Team has developed an action plan exploring the current state and key risks of access management. The team have noted that access management is currently characterised by a combination of user-based and profile-based assignments, with profiles evolving over time through system enhancements, role changes and manual adjustments.	Audit supports the IT team's plans to improve the management of access rights to key finance modules, including the development of reporting to enable a periodic review by Finance Management to confirm adequate segregation of duties and appropriate allocations of access in the finance system. Key areas of access that should be considered in this review include: - Administrator access - Banking - General ledger - Payroll - Accounts payable - Accounts receivable - Rates - Receipting.	

Specific observations from the IT Team include:

- **Access creep and legacy profiles**, where users may retain access beyond current role requirements, leading to duplication, inconsistency, and reduced visibility over access structures
- **Segregation of duties risks**, including the potential for users to initiate and approve the same transactions, due to limited separation between operational and approval functions
- **Inconsistent delegation and approval structures**, not always aligned to formal delegation authority or organisational hierarchy
- **Lack of a standardised access framework**, with no consistent model for role definition, profile structure, or access provisioning
- **Reliance on manual processes**, increasing the risk of error, delays, and inconsistent application of access, particularly for acting roles and secondments.

The IT team has advised Audit that the next steps to strengthen access security include:

- cleaning up known legacy access issues
- undertaking a cyber security audit, including development of a remediation strategy and action plan, and
- performing migration of remaining legacy system data (including Pathway) in preparation for the discontinuation of legacy systems by 30 June 2028.

Upon completion of these tasks, the IT Team plans to strengthen user access management by developing a user access report to enable effective review of access levels in the finance system on a regular basis.

2.2.2 Some key IT policies / procedures are not up to date**Moderate****Control**

General Ledger policies and procedures are appropriately created, updated and communicated to relevant staff.

Risk

Data contained within the General Ledger is permanently lost

Finding	Recommendations	Management Response
The following Council documents are overdue for review, though currently under development: - IT Disaster Recovery Plan - Back-up Policy Additionally, Council's 'Business Continuity Plan', 'IT Security Policy Manual' and 'End User Security Policy' are also due to be reviewed. During 2024-25, workshops were held by consultants from Marsh and key Council staff associated with functions identified (by the Executive Leadership Team in September 2024) to be critical as part of this review. The new IT manager who commenced in 2025-26 is planning to review and adopt all these plans and policies (customised to the Council's context) by the end of the 2026 calendar year. Audit notes that these documents have not been updated in recent years in part due to IT Manager turnover and resourcing issues.	The following policies and plans are updated and formally approved for adoption: - IT Disaster Recovery Plan - Back-up Policy - Business Continuity Plan - IT Security Policy Manual - End User Security Policy.	

2.3 RATES

2.3.1 No formal review of Pathway system access and excessive Administrator users

Moderate

Control	Access to the Property master file is restricted to appropriately designated personnel, with a process in place to ensure changes are in line with policies and procedures.
Risk	The property master file does not remain pertinent.

Finding	Recommendations	Management Response
There is no formal review of user access rights in the Pathway system. IT has flagged this as an issue in the Internal Financial Control Self-Assessment report in prior years. Responsibility for this review informally sits with IT, however IT staff have advised that they do not have the operational knowledge to be able to adequately assess the appropriateness of staff access within Pathway. There are approximately 30 users who have Administrator access to the property module within Pathway. In the absence of a clear rationale for this number of administrators, Audit considers this to be excessive. Additionally, audit has been advised that the practice for allocation of application permissions for new staff sometimes involves cloning permissions from old users, and then adding new permissions as required. Pathway support is outsourced, and unneeded permissions are reportedly not always cleaned up. This further highlights the need to perform regular access reviews. Audit were informed by Finance staff that the Pathway system will be discontinued on the 30th of June 2028.	In the context of the future discontinuation of Pathway, there may not be merit in investing in a periodic formal review of Pathway access rights. However, the priority of reviewing and removing excessive Administrator users is still necessary and an important control to mitigate potential risk exposure, which may include fraud and/or cyber security risks.	



APPENDIX 1 – CRITICAL INTERNAL FINANCIAL CONTROLS

DRAFT

Purchasing and Procurement

Risks

R1	Council does not obtain value for money in its purchasing and procurement.
R2	Purchase orders are either recorded inaccurately or not recorded at all.
R3	Purchase orders are made for unapproved goods and services.

RISKS	Control	Control Type
R1	Council has a Procurement Policy that provides direction on acceptable methods and the process for procurement activities to ensure transparency and value for money within a consistent framework, with consideration of any potential conflicts of interest.	Core
R1	Employees must ensure all purchase orders are issued in accordance with Council's Procurement Policy and approved in accordance with the Delegations of Authority and other relevant policies	Core
R3	Purchase order numbers are either system generated and/or sequentially numbered.	Core
R3 R2	There is a process in place to ensure all invoices for payment are matched to relevant source documents such as purchase orders where applicable and are in line with Procurement Policy guidelines.	Core

CONTRACTING

Risks

R1	Council is not able to demonstrate that all probity issues have been addressed in the Contracting process.
R2	Council does not obtain value for money in relation to its Contracting.

RISKS	Control	Control Type
R1	Council maintains a current contract register.	Core
R2	Tender Documents are kept securely.	Core
R1	There are robust and transparent evaluation and selection processes in place to engage contractors where relevant in accordance with the Code of Conduct, Conflict of Interest and Procurement Policy.	Core

FIXED ASSETS

Risks

R1	Fixed asset acquisitions, disposals and write-offs are fictitious, inaccurately recorded or not recorded at all. Fixed Asset Register (FAR) does not remain pertinent.
R2	Fixed assets are inadequately safeguarded.
R3	Fixed Assets are not valued correctly initially or on subsequent revaluation.
R4	Depreciation charges are either invalid, not recorded at all or are inaccurately recorded which includes inappropriate useful lives and residuals.
R5	Fixed Asset maintenance and/or renewals are inadequately planned.

RISKS	Control	Control Type
R1	All fixed asset acquisitions and disposals are approved in accordance with Delegation of Authority and relevant Procurement and Fixed Asset Policies.	Core
R5	Asset Management Plans for all major asset classes are adopted and reviewed by Council as required by the Local Government Act 1999.	Core
R1	Asset register calculations are reviewed for accuracy.	Core
R4	Depreciation charges are calculated in accordance with the asset accounting policy and compliant with relevant accounting standards, including the useful life, depreciation method and residual values.	Core
R1	Maintenance of the fixed asset register is limited to appropriate staff with consideration to segregation of duties.	Core
R1	Reconciliation of fixed assets to the General Ledger is performed in accordance with schedule of review or procedure.	Core
R3	Relevant staff review useful lives, residuals, valuations, depreciation methodology and test for impairment to ensure that methods used are still appropriate and significant changes are incorporated into Asset Management Plans	Core
R1	There is a process in place for the verification of fixed assets which is reconciled to the FAR.	Core

GENERAL LEDGER

Risks

R1	General Ledger does not contain accurate financial information
R2	Data contained within the General Ledger is permanently lost.

RISKS	Control	Control Type
R1 R2	Access to General Ledger maintenance is restricted to appropriately authorised personnel.	Core
R1	All balance sheet reconciliations are reviewed by a person other than the preparer at least annually.	Core
R1	All journals, including manual entries, identify date posted, narration, author, journal and posting reference.	Core
R1 R2	Financial data is backed up and stored offsite.	Core
R1 R2	General Ledger policies and procedures are appropriately created, updated and communicated to relevant staff.	Core
R1	Journal entry access is restricted to appropriately authorised personnel.	Core
R1	Reconciliation of all balance sheet accounts is completed in accordance with a schedule of review and/or procedure.	Core
R1	There is a process in place to review actual vs budget and significant variances investigated.	Core

ACCOUNTS PAYABLE

Risks

R1	Accounts payable amounts and disbursements are either inaccurately recorded or not recorded at all.
R2	Credit notes and other adjustments to accounts payable are either inaccurately recorded or not recorded at all.
R3	Disbursements are not authorised properly.
R4	Accounts are not paid on a timely basis.
R5	Supplier master file data does not remain pertinent and/or unauthorised changes are made to the supplier master file.

RISKS	Control	Control Type
R5	Access to the supplier masterfile is restricted to authorised staff	Core
R3	All invoices and payment requests are approved in accordance with relevant policies and/or Delegations of Authority.	Core
R1	Payments are endorsed by relevant staff separate to the preparer, who ensures that they are paid to the correct payee.	Core
R1	Payments are verified to appropriate supporting documentation and are in line with Delegations of Authority.	Core
R5	Recorded changes to the supplier master file are compared to authorised source documents to ensure that they were input accurately.	Core
R4	Relevant staff to review aged payables listing on a predetermined basis and investigate where appropriate.	Core
R5	Requested changes or additions to supplier masterfile are verified independently of source documentation.	Core
R2	Separation of Accounts Payable and Procurement duties.	Core

RATES / RATES REBATES

Risks

R1	Council does not raise the correct level of rate income.
R2	Rates and rate rebates are either inaccurately recorded or not recorded at all.
R3	The Property master file data does not remain pertinent.
R4	Rates are not collected on a timely basis.

RISKS	Control	Control Type
R3	Access to the Property master file is restricted to appropriately designated personnel, with a process in place to ensure changes are in line with policies and procedures.	Core
R2	All rate rebates and adjustments including write offs are appropriately authorised, with reference to Delegations of Authority and source documents.	Core
R2	Annual valuation update is balanced prior to the generation of rates; all mismatches resolved prior to finalising rate generation.	Core
R2	Employees responsible for processing rate payments and rebates cannot process their own payments or rebates unless the transaction is approved by someone independent of the process	Core
R4	There is a Process in place to ensure that rates are collected in a timely manner and overdue rates are followed up.	Core
R1	Rates are automatically generated by the rate system, including the calculation of rate rebates and other parameters as applicable.	Core
R2	Rates are generated and tested for accuracy of calculation methodology prior to the rates billing run.	Core
R1	There is a rating policy in place that is reviewed annually that provides clear guidance on rating methodology and relevant rebates and remissions in line with legislation.	Core

CREDIT CARDS

Risks

- | | |
|----|---|
| R1 | Credit Cards are issued to unauthorised employees. |
| R2 | Credit Cards are used for purchases of a personal nature. |
| R3 | Credit Card limits are set at inappropriate levels. |

RISKS	Control	Control Type
R2	Cardholders must check their statement to ensure all transactions are correct and identify any transactions of a personal nature which must be reimbursed to Council.	Core
R1	Credit card holders sign a declaration confirming compliance with Council policy and procedures prior to the Credit Card being released.	Core
R2	There is a process in place to approve all credit card transactions to ensure compliance with the policies and procedures covering credit card usage.	Core
R3	There is a process in place to ensure credit card limits and usage is reviewed for operational efficiency.	Core
R1 R3	There is a process in place to ensure there are appropriate approvals prior to the issuing of Credit Cards and limits.	Core

DEBTORS

Risks

- | | |
|----|---|
| R1 | Debtors are either inaccurately recorded or not recorded at all. |
| R2 | Debtors are either not collected on a timely basis or not collected at all. |

RISKS	Control	Control Type
R1	Debtor's reconciliation is performed on a regular basis to the General Ledger and reviewed by an appropriate person.	Core
R2	Relevant staff reviews debtors ageing profile on a regular basis and investigates any outstanding items, and considers provisions for doubtful debts.	Core
R1	The organisation maintains a Debt Collection Policy and/or procedure.	Core

BANKING

Risks

- | | |
|----|---|
| R1 | Banking transactions are either inaccurately recorded or not recorded at all. |
| R2 | Fraud (i.e. misappropriation of funds) |

RISKS	Control	Control Type
R1	Access to EFT Banking system is restricted to appropriately designated personnel.	Core
R1 R2	Bank reconciliations are performed on a predetermined basis and are reviewed by an appropriate person. Any identified discrepancies are investigated.	Core
R2	Cash transfers between bank accounts and investment bodies are undertaken by appropriate staff.	Core
R2	There is a process in place to ensure all cash collected is adequately recorded and banked regularly.	Core
R2	There is a process in place to ensure all cash, blank cheques and/or cheque signing machine are adequately safeguarded.	Core

PAYROLL

Risks

R1	Payroll expense is inaccurately calculated.
R2	Payroll disbursements are made to incorrect or fictitious employees.
R3	Time and/or attendance data is either invalid, inaccurately recorded or not recorded at all.
R4	Payroll master file does not remain pertinent and/or unauthorised changes are made to the payroll master file.
R5	Voluntary and statutory payroll deductions are inaccurately processed or without authorisation.
R6	Employees termination payments are not in accordance with statutory and enterprise agreements.

RISKS	Control	Control Type
R5	All calculations for generating payroll payments are verified for accuracy.	Core
R2	Payroll system generates audit reports detailing all payroll changes and there is a process in place to ensure all changes are reviewed and verified against source documents.	Core
R3	Relevant staff are required to complete timesheets and/or leave forms, authorise them and have approved by the relevant supervisor.	Core
R4	The ability to access, modify or transfer information contained in the payroll master files is restricted to authorised staff.	Core
R2	The payment for the payroll must be reconciled to a system generated report detailing amount and employee prior to payment.	Core
R1 R3	There is a process in place to ensure accurate data entry of payroll source documents.	Core
R2	There is a process in place to ensure employees are not added to the payroll masterfile, nor details amended or amounts paid without receipt of the appropriate forms which have been authorised by relevant staff.	Core
R1 R3	There is a process to ensure all overtime is verified and approved by relevant appropriate staff.	Core
R2 R6	There is a process to ensure an independent review of proposed payroll payments by authorised staff.	Additional
R2	There is a segregation of duties from those preparing the payroll to those responsible for preparation of source documents (e.g. timesheets, leave requests etc).	Core
R3	Time recording and attendance exceptions such as TOIL or flexitime are based on relevant policies/agreement are identified, monitored and corrected.	Core

Financial Controls Review – Barossa Council

Interim management letter 2026

Liability limited by a scheme approved under Professional Standards Legislation.



Barossa Council

RECEIPTING

Risks	
R1	Receipts are either inaccurately recorded or not recorded at all.

RISKS	Control	Control Type
R1	Receipt transactions are reconciled to the daily takings and out-of-balance banking is corrected promptly.	Core
R1	There is a review process for the authorisation of the reversal of transactions.	Additional



APPENDIX 2 - PROCUREMENT WAIVER EXAMPLES

The following is a list of examples of circumstances where a procurement policy waiver may be considered appropriate:

1. There may be significant public risk if the procurement is delayed by process requirements, such as emergency situations threatening life and/or property.
2. There may be a significant risk to Council's operations.
3. The pressures of time are such that completing required is not feasible, such as where there has been an unanticipated Council or Government policy decision, or restrictive deadlines enforced under grant agreements.
4. Council purchases assets or goods at an auction up to \$XXX,000.
5. Council purchases second hand assets or goods up to \$XXX,000.
6. A supplier or contractor is evidenced to be a "sole supplier or contractor" in the market and effectively a niche specialist or monopoly, rendering the required tender / multiple quotation process redundant.
7. There is a limited number of identifiable suppliers with suitable qualifications / capability / availability to undertake the proposed scope of works, such that the required procurement process per policy is not feasible.
8. A supplier or contractor who has considerable background knowledge and experience, or specialist expertise on that particular Council project or asset e.g. an extension of a previous project. In such circumstances, the procurement of assets, goods, or services on negotiated fees and terms through that supplier or contractor alone may be deemed sound and advantageous to the project. This could include engaging the supplier or contractor on a retainer basis for a specified period of time.
9. Continuation of services under an existing purchasing arrangement (i.e. variations/ extensions to existing purchase orders or agreements).
10. Goods or services are being provided under an existing purchasing arrangement (i.e. warranty, servicing, maintenance or defects liability).
11. Where knowledge, design and/or intellectual property is being retained to secure continuity of a staged initiative which may be disadvantaged (e.g. time, objective, financially) if subjected to a further competitive engagement process.
12. Council has entered into a strategic alliance procurement process.
13. Council has made a genuine attempt to follow the policy, but has had insufficient market response (e.g. insufficient number of quotes or tender responses).



Responses to 2025-26 Financial Controls Review

2.1.1 An instance was identified where a procurement arrangement continued beyond its original contract term without a pre-approved extension in place

Recommendations:

Review existing supplier arrangements to identify any significant suppliers without a formal current contract in place.

Ensure that all contract extensions are formally approved and documented prior to contract expiry.

Barossa Council's response:

We disagree with this audit finding.

Item 7 of the schedule to the executed contract for this procurement identifies a date for practical completion of 'A maximum of 50 weeks from date of award' (ie 50 weeks from 1 May 2024). This is not the contract expiry date but rather the date at which the Barossa Council would legally be able to enact a number of remedies against the contractor if deemed necessary – for example release of retention funds/bank guarantees, liquidated damages or enactment of contract termination clauses.

In this instance, Council staff were satisfied with progress of the works and the contract continued to be actively managed by Council staff after the practical completion date, against updated project schedules that were agreed between both parties prior to the practical completion date.

Clause 27.8 'Survival' of the executed contract states that 'Each indemnity, obligation of confidence and other term capable of taking effect after the expiration or termination of the contract, remains in force after the expiration or termination of this contract'. We therefore do not accept the 'high' rated risk of council not 'obtaining value for money in its purchasing and procurement', as outlined against this finding. Even if the contract had expired (which we do not consider to be the case in this instance), council would still have the protections inbuilt into the contract available to us and therefore we consider there would be no impact on our ability to be able to achieve value for money.

Responsible Officer: N/A

Responsible member of Executive Leadership Team (ELT): N/A

Date for completion: N/A

2.1.2 An instance was identified where the procurement process did not comply with established procurement policy requirements

Recommendations:

Any departures from the procurement methods required by the 'Procurement Planning, Sourcing and Selection Process' and treated as waivers, with rationale documented and approved by the Council, CEO or relevant Departmental Director in accordance with Council's delegation framework.

Further, there is scope to consider updating the policy to strengthen the use of waivers. This may include, for example:

- Listing examples of circumstances where a waiver may be considered appropriate
- Requiring a periodic (eg. annual) report to Council and/or the Audit and Risk Committee with a summary of all waivers authorised for the period.

Barossa Council's response:

We accept this audit finding and agree that a waiver should have been completed in this instance given the value of the spend.

New Supply Chain modules (Contracts, Sourcing and Reviews) went live in TechnologyOne from 30 April 2026. Although use of these modules is not currently mandatory, they are being progressively rolled-out across council, with initial focus on roll-out to those areas of the business with high-value and high-risk procurements (for example, capital works etc). When fully implemented, TechnologyOne will require all staff undertaking procurement to comply with council's procurement policies and processes, given the system will block staff from proceeding until correct policy or process has been complied with as it will be inbuilt into the workflows established in the system.

As part of the implementation of the Supply Chain modules in TechnologyOne, all staff will also be required to complete procurement training which is scheduled to be delivered by an external local government procurement consulting firm. The Procurement Lead will also continue to work closely with staff with high-value and high-risk procurements to educate on council policy and correct processes to follow.

Responsible Officer: Procurement Lead

Responsible members of ELT: Director, Infrastructure and Environmental Services and Deputy CEO & Director, Corporate Services, Strategy and Innovation

Date for completion: Ongoing

2.1.3 Council's purchasing, contractor management and procurement planning processes (policies) are due for review**Recommendations:**

The purchasing, contractor management and procurement planning processes are updated as soon as practical, with consideration to the progress of relevant TechOne module implementation.

Align future review dates for the purchasing, contractor management and procurement planning processes with the review date of the related procurement policy to ensure they are updated concurrently and remain consistent with each other.

As a matter of better practice, Council considers updating the policy review schedule to include associated processes and their review dates.

Barossa Council's response:

We accept this audit finding. These procurement processes are currently being updated by the Procurement Lead and incorporate changes to procurement processes brought about by the introduction of new Supply Chain modules (Contracts, Sourcing and Reviews) in TechnologyOne from 30 April 2026.

Updates to council's procurement thresholds were also endorsed for adoption at the 11 May 2026 Audit and Risk Committee meeting and approved for adoption at the 16 June 2026 Council meeting. These updates to the thresholds were deemed necessary given this had not occurred for some time and limits were becoming unnecessarily restrictive and misaligned with council's risk profile. These updated thresholds will be reflected in the Procurement Planning, Sourcing and Selection Process when finalised.

Responsible Officer: Procurement Lead

Responsible member of ELT: Deputy CEO & Director, Corporate Services, Strategy and Innovation

Date for completion: 31 December 2026

2.2.1 Improvements needed in the management of user access to key finance modules**Recommendations:**

Audit supports the IT team's plans to improve the management of access rights to key finance modules, including the development of reporting to enable a periodic review by finance management to confirm adequate segregation of duties and appropriate allocations of access in the finance system.

Key areas of access that should be considered in this review include:

- Administrator access
- Banking
- General Ledger
- Payroll
- Accounts Payable
- Accounts Receivable
- Rates
- Receipting

Barossa Council's response:

We accept this audit finding. As identified by Galpins in its finding, a significant amount of work was performed by the Information Services and Technology team in 2025-26 on access management in TechnologyOne, necessitated by council's significant investment in additional TechnologyOne modules in recent years and into the coming years. This involved bringing in a dedicated resource to review current access and access management arrangements and obtaining guidance from TechnologyOne consultants on best practice. This work resulted in the identification of key risks with access management in TechnologyOne and an action plan for improvements required to current state. Items from this action plan are currently being prioritised and a plan being developed for how these priorities will be resourced and delivered.

Once access management issues have been cleaned up and streamlined, a user access report will be developed to enable a review to be performed periodically to ensure all access to TechnologyOne is current and appropriate.

Responsible Officer: Manager Information Services and Technology

Responsible member of ELT: Deputy CEO & Director, Corporate Services, Strategy and Innovation

Date for completion: 31 March 2027

2.2.2 Some key IT policies/procedures are not up to date**Recommendations:**

The following policies and plans are updated and formally approved for adoption:

- IT Disaster Recovery Plan
- Back-Up Policy
- Business Continuity Plan
- IT Security Policy Manual
- End User Security Policy

Barossa Council's response:

We accept this audit finding. There have been delays in reviewing and approving these IT policies and procedures due to resourcing issues in the Information Services and Technology team.

Work on the IT Disaster Recovery Plan is a priority and the Information Services and Technology team is currently working on finalising this plan with council's managed service provider, InterIntra.

A significant amount of work has also already been performed on council's Business Continuity Plan and associated sub-plans for each of the identified critical service areas, however further refinement of the plan is required. This work is currently being undertaken by the Manager Information Services and Technology in conjunction with the Deputy CEO & Director, Corporate Services, Strategy and Innovation.

Responsible Officer: Manager Information Services and Technology

Responsible member of ELT: Deputy CEO & Director, Corporate Services, Strategy and Innovation

Date for completion: 31 March 2027

2.3.1 No formal review of Pathway system access and excessive administrator users

Recommendations:

In the context of the future discontinuation of Pathway, there may not be merit in investing in a periodic formal review of Pathway access rights.

However, the priority of reviewing and removing excessive Administrator users is still necessary and an important control to mitigate potential risk exposure, which may include fraud and/or cyber security risks.

Barossa Council's response:

We accept this audit finding and agree that a review should be performed over which staff have administrator access in Pathway and to remove any staff not requiring this access.

Some preliminary work has been performed by the Information Services and Technology team around administrator access in Pathway and this identified that a deeper review is required given the large number of Pathway modules in use across council (for example, property and rating, infringements, applications, licencing, customer service etc) and the different teams involved in the administration of those modules.

Although we are currently estimating go-live for the TechnologyOne modules which will replace Pathway to be around 1 July 2028, it is anticipated that we will run both systems concurrently for a period to ensure TechnologyOne is operating as intended prior to the decommissioning of Pathway.

Responsible Manager: Manager Information Services and Technology

Responsible member of ELT: Deputy CEO & Director, Corporate Services, Strategy and Innovation

Date for completion: 31 December 2026

DEBATE REPORT

4.3 QUARTERLY ENTERPRISE RESOURCE PLANNING PROJECT PROGRESS REPORT - 30 JUNE 2026

**Author: Manager Business Transformation
26/51110**

PURPOSE

The Quarterly Enterprise Resource Planning Project Progress Report as at 30 June 2026 is provided for information and noting.

RECOMMENDATION

That Audit and Risk Committee receive and note the Quarterly Enterprise Resource Planning Project Progress Report as at 30 June 2026.

REPORT

Background

In May 2025, Council approved a Business Case for the implementation of TechnologyOne as a full Enterprise Resourcing Planning solution. Project implementation was scheduled to occur across a phased approach spanning three years from July 2005 to June 2028.

Discussion

Quarterly progress reports are presented to Council's Executive Leadership Team, Audit and Risk Committee and Council to monitor project risks and implementation progress. The Quarter 4 Report for 2025/26 is provided at Attachment 1.

Summary and Conclusion

The Quarterly Enterprise Resource Planning Project Progress Report as at 30 June 2026 is provided for information and noting.

ATTACHMENTS OR OTHER SUPPORTING REFERENCES

Attachment 1 Quarterly - Enterprise Resource Planning - Project Progress Report - 30 June 2026 [!\[\]\(c1168d6a8b365d11e842ece304635fa7_img.jpg\)](#) 

Supporting references

Nil

COMMUNITY PLAN / CORPORATE PLAN / LEGISLATIVE REQUIREMENTS**Corporate Plan**

BS2 Business Improvement - Growing the efficiency of the processes and systems we use to deliver services and outcomes through innovation and continuous improvement

Legislative Requirements

Nil

RISK MANAGEMENT CONSIDERATIONS

These statements are qualitative in nature and designed to provide an indication of Council's general position when deciding to take or retain risk in pursuit of its objectives.

1. SERVICE DELIVERY

Refers to the delivery of services to the community, which includes the systems and physical assets that enable provision of these services, including structures (such as roads, buildings and facilities) as well as IT infrastructure, plant, vehicles & other equipment.

Risk assessment information is provided at Attachment 1.

2. SUSTAINABILITY & ENVIRONMENT

Relates to measures to preserve, protect and minimise impact on the natural environment, including sacred and indigenous lands, flora, fauna, heritage, water, waste, hazardous materials and pollution.

Nil

3. FINANCIAL

Refers to planning and control of Council's budget to align with the sustainable achievement of the desired outcomes articulated in its Community Plan.

Risk assessment information is provided at Attachment 1.

4. PEOPLE

Relates to recruitment, retention, wellbeing and safety of employees and volunteers and engagement and management of contractors as well as the wellbeing and safety of the community.

Risk assessment information is provided at Attachment 1.

5. REPUTATION

Relates to policy, decisions, actions and circumstances that may cause Council to lose credibility with the community, ratepayers, key stakeholders, other levels of government and its own employees and contractors.

Risk assessment information is provided at Attachment 1.

COMMUNITY ENGAGEMENT

The investment required to support the ongoing implementation of the Enterprise Resource Planning Solution is subject to community consultation as part of Council's Annual Business Plan and Budget process.



Enterprise Resource Planning Project Progress Report Phase One

As at 30 June 2026

Executive Summary

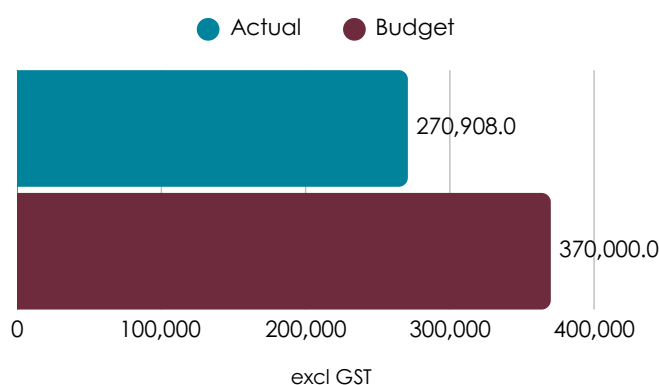
TechnologyOne Phase One Projects (excluding Grants) successfully went live on 30 April 2026.

The Grants module is progressing with User Acceptance Testing well underway.

The project is currently within budget and timeline expectations, with current identified risks being controlled.

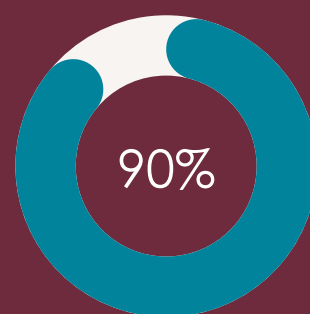
Phase Two pre-planning has commenced with negotiations currently taking place with TechnologyOne regarding commencement.

Financial Update 2025/2026



Overall budget tracked under for the 2025/2026 financial year. Noting the delay of grants which would carry over to 2026/2027.

Phase one - overall
project completion %*

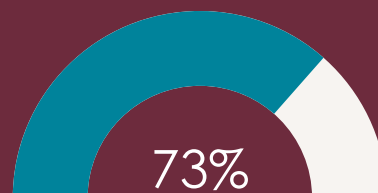


Phase one overall
project status -



on track

Phase one overall
budget spent %



*% is a subjective estimate based on broad milestone progress



The Barossa Council

Project Risks /Issues

(update to data migration since previous report)

Project Risks - with residual risk level medium and above	Residual Consequence	Residual Likelihood	Residual Risk level	Treatments
Financial	Possible	Likely	High	Regular reporting to the Project Steering Group on project progress and financial updates. Change control protocols in place for configuration changes. Consistent monitoring of staff resourcing and capacity.
Project Resourcing	Moderate	Possible	Medium	Liaising with other Councils to inform resourcing strategies to optimise internal vs. external project delivery. Understanding current ways of working and opportunities for rationalisation of discretionary tasks. Early planning of milestone dates to minimise conflict with peak workloads. Reviewing internal capacity to support delivery and emerging demand for additional FTE.
Business disruption/service delivery	Major	Possible	Medium	Collaboration with teams, managers & directors to understand resourcing implications during peak mandatory service delivery windows. Detailed user acceptance testing to ensure key outputs are produced. Maintenance of current operating systems to ensure business as usual provisions throughout the project.
Data migration	Moderate	Likely	Medium	Risk Assessment completed for Data Migration, with detailed treatments identified which are commensurate with the advanced complexities of this risk. Internal data migration project team established and early engagement with peer Councils to capitalise on lessons learned. Following the review of responses via an open tender, a data migration partner has been awarded to develop a migration strategy and deliver data migration activity.
Project timeframes increase	Moderate	Possible	Medium	Regular meetings with project teams. Milestone based project management framework in place. Escalation to CEO, Deputy CEO and Project Steering Group.

Project Progress Report

Procurement (Phase One)



Project Overview

Implementation of TechnologyOne's sourcing, contracts, reviews and supplier portal functionality which will enable us to provide a more streamlined and robust procurement process.

An education campaign has been developed to increase our internal procurement and financial acumen.

Go live: 30 April 2026

Progress Status

Solution Design	
Configuration	
Key User Training	
Testing	
Internal Training	
Go live	
Post go live support	

Key achievements

(since last report)



Go live activities completed. Went live successfully in The Barossa Council's TechnologyOne production environment on 30 April 2026.



Post go live support and project closure report completed.



Commenced using the system and transitioning over to new ways of working.

Next Steps

- Implementation Plan to transition contracts over to TechnologyOne will be completed as part of business as usual by the procurement team.

Project Progress Report

Accounts Payable Automation
(Phase One)



Project Overview

Automating our accounts payable workflows end-to-end, from invoice capture through to payment and reconciliation, eliminating manual touchpoints and reducing errors. We'll be using an Ezescan, an Optical Character Recognition (OCR) provider to help streamline this process in TechnologyOne.

Go live: 30 April 2026

Progress Status

Solution Design	
Configuration	
Key User Training	
Testing	
Internal Training	
Go live	
Post go live support	

Key achievements

(since last report)



Go live activities completed.
Went live successfully in The Barossa Council's TechnologyOne production environment on 30 April 2026.



Post go live support and project closure report completed.



In May 2026, 533 invoices were pushed into Ezescan and then through to TechnologyOne. Substantially reducing the manual data entry required by Accounts Payable.



Project Progress Report

Records Compliance
(Phase One)



Project Overview

Provides organisations with the ability to meet legislative requirements regarding the creation, maintenance, retention, and disposal of electronic documents when they are attached to modules with TechnologyOne.

Go live: 30 April 2026

Progress Status

Solution Design	
Configuration	
Key User Training	
Testing	
Internal Training	
Go live	
Post go live support	

Key achievements

(since last report)



Go live activities completed.
Went live successfully in The Barossa Council's TechnologyOne production environment on 30 April 2026.

Next Steps

- Historic documents stored in TechnologyOne serverfolders to be mapped to attachment types, so document retention can be applied.
- Project closure report to be completed.

Project Progress Report

Grants Management
(Phase One)



Project Overview

Streamlining the external application process for Grants Distributions and internal processes for Grant Applications.

Estimated go live: Sept 2026

Progress Status

Solution Design	
Configuration	
Key User Training	
Testing	
Internal Training	
Go live	
Post go live support	

Key achievements

(since last report)



Solution design, configuration and key user training completed.

Next Steps

- Investigating with TechnologyOne the linkages to accounts receivable functionality and future considerations for phase two.
- Implemetation plan to be developed.
- Confirm go-live timeframes.

Project Progress Report

Expenses and Purchase Cards
(Phase One)



Project Overview

Implementing the Expenses and Purchase Cards module in TechnologyOne will eliminate the need for two separate systems to record our credit card transactions and reimbursements and improve monthly reconciliation processes.

Go live: 30 April 2026

Progress Status

Solution Design	
Configuration	
Key User Training	
Testing	
Internal Training	
Go live	
Post go live support	

Key achievements

(since last report)



Go live activities completed.
Went live successfully in The Barossa Council's TechnologyOne production environment on 30 April 2026.



Post go live support and project closure report completed.

Project Progress Report

Bookable
(Phase One)



Project Overview

The Bookable system will enable customers to book Council facilities for hire online. Giving customers the flexibility to book a venue at any time of the day, as well as providing a guide on venue details, floorplans and costs

Go live: 1 April 2026

Progress Status

Solution Design	
Configuration	
Key User Training	
Testing	
Internal Training	
Go live	
Post go live support	

Key achievements

(since last report)



Post go live support and project closure report completed.





Change Request Register

As at April 2026

The following change request items have been actioned.

Change item	Date	Description
Update to business processes.	Oct 2025	Minor updates to Business Processes to include core Council requirements such as delegation checks and approvals. Change request absorbed within current budget with unused phase one consulting hours and approved by Deputy CEO & Director Corporate Services and Business Innovation.
Descoping of Inventory module implementation	Nov 2025	The Inventory module was part of the OneCouncil package - after further investigation, it was deemed that the depot and our purchasing and asset systems are not currently set up and operating stock in alignment to the module. It is something we could explore in the future and could be beneficial when the depot grows due to the Concordia development. The Project Steering Group agreed that unspent configuration budget of 3.5 days for Inventory would be reallocated to Phase 2.
Update of Purchase Order format numbering	Jan 2026	It was recommended by Ezescan that Purchase Order number format be updated in our TechnologyOne Production environment to assist in a greater success rate of the Optical Character Recognition (OCR) reader. This was completed internally as part of BAU at no cost to the project.



Enterprise Resource Planning Project Progress Report Phase Two

As at June 2026

Executive Summary

Whilst phase two of the project (including data migration), does not officially commence till the 2026/2027 financial year, pre planning and discovery for phase two of the project has commenced.

Project	Status	Estimated commencement date
Property and Rating (Pathway replacement)	Commenced ▾	
Enterprise Content Management (Content Manager replacement)	Commenced ▾	
DxP (Digital Experience Platform) Local Government	Commenced ▾	
DxP (Digital Experience Platform) Meetings (Info Council Replacement)	Not commenced ▾	Q3 2026/27
Data Migration	Commenced ▾	
Accounts Receivable, Debt Management & GL Reconciliation	Not commenced ▾	Q3 2026/27

DEBATE REPORT

4.4 CORPORATE PURCHASE CARDS STATEMENT REVIEW

**Author: Senior Accountant
26/50705**

PURPOSE

To review and note the corporate purchase card transactions that have been incurred by the Mayor and Chief Executive Officer (CEO) during the period 29 April 2026 to 29 July 2026.

RECOMMENDATION

That the Audit and Risk Committee, having reviewed the transactions, note the corporate purchase card transactions that have been incurred by the Mayor and CEO during the period 29 April 2026 to 29 July 2026.

REPORT

Background

The Barossa Council's external auditors recommended that the corporate purchase card transactions of the Mayor and CEO be provided to the Audit and Risk Committee for review and noting.

Attachment 1 details the transactions that were incurred and acquitted during the period 29 April 2026 to 29 July 2026.

Similar to other Council expenditure, corporate purchase card purchases are made in accordance with Council's Procurement Policy and within approved budgets. Transactions of the Mayor are approved by the CEO, while transactions of the CEO are approved by the Deputy CEO and Director, Corporate Services, Strategy and Innovation.

ATTACHMENTS OR OTHER SUPPORTING REFERENCES

Attachment 1 Credit Card Transactions 29 April to 29 July 2026 [↓](#) 

Supporting references

Nil

COMMUNITY PLAN / CORPORATE PLAN / LEGISLATIVE REQUIREMENTS

Corporate Plan

BS6 Finance - Provision of financial and budgetary accounting services, treasury and investment services, management reporting, reconciliation and taxation services, asset accounting, internal control, accounts payable and receivable services

Legislative Requirements

Nil

RISK MANAGEMENT CONSIDERATIONS

These statements are qualitative in nature and designed to provide an indication of Council's general position when deciding to take or retain risk in pursuit of its objectives.

1. SERVICE DELIVERY

Refers to the delivery of services to the community, which includes the systems and physical assets that enable provision of these services, including structures (such as roads, buildings and facilities) as well as IT infrastructure, plant, vehicles & other equipment.

Ongoing monitoring and review of corporate purchase card transactions ensures processes are adhered to, enabling the continued effective use of corporate purchase cards within business operations.

2. SUSTAINABILITY & ENVIRONMENT

Relates to measures to preserve, protect and minimise impact on the natural environment, including sacred and indigenous lands, flora, fauna, heritage, water, waste, hazardous materials and pollution.

Nil

3. FINANCIAL

Refers to planning and control of Council's budget to align with the sustainable achievement of the desired outcomes articulated in its Community Plan.

To demonstrate how the provision of a corporate purchase card enables the activities and actions undertaken, in accordance with the adopted budget.

4. PEOPLE

Relates to recruitment, retention, wellbeing and safety of employees and volunteers and engagement and management of contractors as well as the wellbeing and safety of the community.

Nil

5. REPUTATION

Relates to policy, decisions, actions and circumstances that may cause Council to lose credibility with the community, ratepayers, key stakeholders, other levels of government and its own employees and contractors.

To be transparent in disclosing the corporate purchase card transactions of the Mayor and CEO.

COMMUNITY ENGAGEMENT

Expenditure incurred on corporate purchase cards is in accordance with adopted budgets, which were subject to public consultation prior to being approved and adopted by Council.

Corporate Purchase Card Transactions Summary For The Period 29th April to 29th July 2026

Cardholder First Name	Cardholder Last Name	Transaction Date	Purpose	Tax	Amount Exclusive GST	Total Amount
Michael	Lange	28-May-26	Stamford Plaza - Mayor Accommodation - LGA Conference and OGM	21.82	218.18	240.00
Michael	Lange	29-May-26	Stamford Plaza - Carparking - LGA Conference and OGM	2.73	27.27	30.00
			Total Amount	24.55	245.45	270.00
Martin	McCarthy	22-Jun-26	Parking - meeting with CE and officers DIT - Concordia Sturt Hwy connection	1.68	16.77	18.45
Martin	McCarthy	10-Jul-26	Car parking for SACAT conciliation conference The Barossa Council vs Cr Preece	2.58	25.84	28.42
			Total Amount	4.26	42.61	46.87

DEBATE REPORT

4.5 UPDATE ON END OF FINANCIAL YEAR IMPROVEMENT PROCESS FOR ASSET MANAGEMENT

**Author: Chief Executive Officer
26/51249**

PURPOSE

To update the Committee on progress of improvement leading into the production of the 2025-2026 financial year accounting statements.

RECOMMENDATION

That Audit and Risk Committee receive and note the update and progress made and timetables set for the 2025-2026 financial year production of the financial statements.

REPORT

Background

As reported to the Committee on 9 February 2026 a process to address challenges and improvements to asset management account were tabled. An update was provided on 11 May 2026 to the Committee.

Discussion

The group has now reached a point at which I have transitioned out of the processes and reestablished it as a business-as-usual activity with it being coordinated through the Manager Financial Services and the Manager Assets.

The relevant and last notes from the meeting of 4 June 2026 are attached at Attachment 1 and this is the conclusion of the formal meeting and improvement process.

After receiving updates recently all revaluation work is complete for bridges and annual CPI updates and is with the contractor for data input and reconciliation. The preparation of internal capitalisation is well advanced and data entry and reconciliation is underway and on track to provide to the contractor for final entry.

Other annual financial statement work is on track with accruals underway and on target for completion as per the target timeframes.

Summary and Conclusion

The progress is advancing well and preparations for the 2025-2026 financial year accounting statements is tracking to, and in some respects ahead of plan.

ATTACHMENTS OR OTHER SUPPORTING REFERENCES

Attachment 1 Meeting notes of meeting of 4 June 2026 (rescheduled from 27 May 2026) - Final Formal Meeting [!\[\]\(4a7b4ce770af8456e11a71f9565c8c2b_img.jpg\)](#) [!\[\]\(5b8d9c1f32fcbe014436475f31ff4cf8_img.jpg\)](#)

Supporting references

Nil

COMMUNITY PLAN / CORPORATE PLAN / LEGISLATIVE REQUIREMENTS**Corporate Plan**

BS6 Finance - Provision of financial and budgetary accounting services, treasury and investment services, management reporting, reconciliation and taxation services, asset accounting, internal control, accounts payable and receivable services

Legislative Requirements

Division 3 Financial Statements Section 127 of the Local Government Act 1999

RISK MANAGEMENT CONSIDERATIONS

These statements are qualitative in nature and designed to provide an indication of Council's general position when deciding to take or retain risk in pursuit of its objectives.

1. SERVICE DELIVERY

Refers to the delivery of services to the community, which includes the systems and physical assets that enable provision of these services, including structures (such as roads, buildings and facilities) as well as IT infrastructure, plant, vehicles & other equipment.

Delivery of the statements within the prescribed legislative timeframe is a requirement of the performance service standards of Council.

2. SUSTAINABILITY & ENVIRONMENT

Relates to measures to preserve, protect and minimise impact on the natural environment, including sacred and indigenous lands, flora, fauna, heritage, water, waste, hazardous materials and pollution.

Nil

3. FINANCIAL

Refers to planning and control of Council's budget to align with the sustainable achievement of the desired outcomes articulated in its Community Plan.

Delivery of the statements within the prescribed legislative timeframe is a requirement of the performance service standards of Council.

4. PEOPLE

Relates to recruitment, retention, wellbeing and safety of employees and volunteers and engagement and management of contractors as well as the wellbeing and safety of the community.

Nil

5. REPUTATION

Relates to policy, decisions, actions and circumstances that may cause Council to lose credibility with the community, ratepayers, key stakeholders, other levels of government and its own employees and contractors.

Delivery of the statements within the prescribed legislative timeframe is a requirement of the performance service standards of Council.

COMMUNITY ENGAGEMENT

No required or recommended.

Review Meeting on Asset Accounting for**End of Financial Year 2024-25****Meeting Scheduled for 27 May 2026 rescheduled to 4 June 2026**

Present: Jodie Loveridge, Kelly Wilksch, Andrew Steven, Martin McCarthy, Shaun Oliveira

Apology: Ben Clark, Jo Moen, Matt Parkin, Vince Sicari, Kelly Wilksch and Andrew Steven

Agenda Items

Status and Progress Reports – Against Action Items

New and Emerging Matters

Any Other Business

Action Items	Who	Timeframe	Status Update at Last meeting
Capitalisation improvements – use average allocation, project information on quarterly basis with improved template and work flowing.	Ben	Ongoing	Progress underway and is being updated monthly. Follow ups occurring.
Annual / EOFY check list needs update - Asset Team	Matt	Ongoing	Framework agreed and completed. Maintenance vs capital issues – trade off of time vs benefit and need to review the threshold tests. Vince working on a workflow document. Capital assessment process those not responding have been closed out. Draft documents underway.
Revalue earlier and improved processes going forward – with tenders issued in July – September	Matt	Ongoing	Bridge engaged, methodology signed off and in field next week – on track and contract aligns to deadlines. Land revaluation – data ready and heading to Brightly shortly. Indexation is ready to go and will be updated post chart of accounts update.

			Both the bridge asset assessment due 15/6/26 and general reval available early next week.
Capitalisation through the year on quarterly basis for projects completed and final costs and allocations made.	Matt	Ongoing	System in place with supporting processes. 93 advised as Complete - with 1 Entered, 12 Assetic Ready, 22 Forms received, 11 Resheeting awaiting Journal to complete 35 Projects - No Expenditure / Budget C/Fwd 35 Identified as WIP 1 Retention funds 7 Admin Account Lines 20 Not complete project with comments on progress 7 Unknown/no comments provided Vested Assets - All land Division received to date have been entered ready for upload.
Training and support key area: - Using the right "buckets". - Chart of account understanding	Kelly	Ongoing	Training to be developed with new Finance officer starts and align a program for depot/PM. Training with Light Council refresher for Vince, Shaun, Kelly, Andrew, Jodie, Georgia.
Update chart of accounts in asset system	Kelly/Matt	ASAP	All assets up to date. Master chart nearly completed awaiting final sign offs. Likely to be completed by next meeting.
Rubble data required by mid-July	Ben	July 2026	Minor rubble to be capitalised – on track – about to be provided to Finance.
Next year's transport	Vince	August 2026	Started specification
NCPA briefing	Tayna	June 2026	Capital completed and work underway coming to Finance/Assets shortly.

General consensus at this meeting was the status of the work is now business of usual and the need to meet regularly with executive level staff is not warranted.

The relevant teams will manage the processes from here and report up if necessary early in the EOFY processes if problems emerge.

Target Timeframes:

- Revaluation completed 30 June 2026 with data completed and reconciled by mid-July.
- Accounts payable cut off for capitalisation last week in July, if not received policy positions to place in WIP or capitalise majority and clean up following year.
- All overheads and internal allocations including rubble by last week in July.
- 15/8 – internal data ready for Brightly.
- 22/8 – data return from Brightly.
- 29/8 – any data corrections and reconciled data available.
- 15/9 – statements completed and ready for auditors.

Completed Tasks

Improved communication and management processes - oversight	Martin McCarthy	Ongoing	Initial meeting held 25/11/2025 Follow up meeting to be held in February 2025 - scheduled Two monthly meeting until July 2025 and monthly meeting until statements with Auditors - scheduled Established improvement program - completed.
Management of leave	All relevant supervisors	Ongoing	No extended leave to occur until completion of necessary work and not when Auditors are present.
Monthly posting of overheads and other journals	Andrew	Ongoing	Completed
Management of diminishing returns i.e. minor variations in \$600M of assets is tolerable to Executive and Auditors.	Ben	Ongoing	No real actions required.
Data capture reform and process improvement.	Matt	Ongoing	On track. System in place.
Engagement of contractor for data processing on performance contract with maximum turnaround or other mechanism for data entry and management.	Matt		Completed

DEBATE REPORT

4.6 STRATEGIC RISK REGISTER PRESENTATION - DIRECTORATE OF DEVELOPMENT AND COMMUNITY SERVICES

**Author: Director Development and Community Services
26/51327**

PURPOSE

To present to the Audit and Risk Committee assessment and current status of strategic risks managed and owned by the Directorate of Development and Community Services.

RECOMMENDATION

That Audit and Risk Committee receive and note the presentation and the current status of the strategic risks outlined and the identified future improvements and review mechanisms.

REPORT

Background

The committee has requested a rolling presentation as part of its work plan on strategic risk management.

Introduction

The management of risk in the organisation is governed by the Enterprise Risk Management Framework and strategic risks have and continue to be reviewed and managed.

As part of the workplan for the Committee each Executive Leadership Team member will on a rolling basis present to the Committee on the strategic risks within the responsibility of their Directorate.

Discussion

The relevant presentation is tabled at Attachment 1 and will be discussed at the meeting.

Summary and Conclusion

The presentation has been prepared and concludes that the risks remain controlled and acceptable, further it identifies work planned or being undertaken that will continue to address the strategic risks and strengthen our management processes.

ATTACHMENTS OR OTHER SUPPORTING REFERENCES

Attachment 1 Strategic Risk Presentation [!\[\]\(aff7c69c44a5e015f18c35867ef3f5c3_img.jpg\) !\[\]\(0008e7ee33c76c8da181b6f52bf57cf7_img.jpg\)](#)

Supporting references

Nil

COMMUNITY PLAN / CORPORATE PLAN / LEGISLATIVE REQUIREMENTS**Corporate Plan**

BS5 Enterprise Risk and Safety - The management of Council's Enterprise Risk profile including strategic and operational risk assessment, control and monitoring; internal control and audit; business continuity and disaster recovery planning; organisational emergency management; insurance portfolio management; and Work Health Safety system coordination

Legislative Requirements

Sections 125, 126, 132A and 134 of the Local Government Act 1999

RISK MANAGEMENT CONSIDERATIONS

These statements are qualitative in nature and designed to provide an indication of Council's general position when deciding to take or retain risk in pursuit of its objectives.

1. SERVICE DELIVERY

Refers to the delivery of services to the community, which includes the systems and physical assets that enable provision of these services, including structures (such as roads, buildings and facilities) as well as IT infrastructure, plant, vehicles & other equipment.

Sound practice is to review strategic risks regularly, and this aids the management of service delivery and continue to keep our service levels, processes and programs under review.

2. SUSTAINABILITY & ENVIRONMENT

Relates to measures to preserve, protect and minimise impact on the natural environment, including sacred and indigenous lands, flora, fauna, heritage, water, waste, hazardous materials and pollution.

Nil

3. FINANCIAL

Refers to planning and control of Council's budget to align with the sustainable achievement of the desired outcomes articulated in its Community Plan.

Sound practice is to review strategic risks regularly, and this aids the management of service delivery and continue to keep our service levels, processes and programs under review and achieve financially sustainable practices.

4. PEOPLE

Relates to recruitment, retention, wellbeing and safety of employees and volunteers and engagement and management of contractors as well as the wellbeing and safety of the community.

Nil

5. REPUTATION

Relates to policy, decisions, actions and circumstances that may cause Council to lose credibility with the community, ratepayers, key stakeholders, other levels of government and its own employees and contractors.

Sound practice is to review strategic risks regularly, and this aids the management of our reputation.

COMMUNITY ENGAGEMENT

No consultation required or recommended.

Audit and Risk Committee

Strategic Risk Management
Directorate of Development and Community
Services



Development and
Community Services

Purpose and Focus

Purpose:

1. Provide a briefing on the strategic risk register.
2. Outline level of maturity of risk assessment and treatment.
3. Identify and discussion other matters related to the management of strategic risk including emerging items.

Focus:

This presentation will be focussed on strategic risks for which the Directorate of Development and Community Services is the identified owner.



Risk Register

Please see following tables for further detail

Status	Type	Category	Sub Category	Risk Summary	Organisational Unit	Business Unit	Inherent	Residual	Residual Risk Accepted
Accepted	Strategic	Environmental Sustainability	Development Planning	Council fails to meet, support or advocate for the growth ambitions for the region due to inability to adapt and respond to changes in the economic, social & environmental needs	Development and Community Services	Development Services	Extreme	Low	Yes

Observations and Comments on Current Status

Risk Summary	Existing Controls / Other Notes
Council fails to meet, support or advocate for the growth ambitions for the region due to inability to adapt and respond to changes in the economic, social & environmental needs.	Current control summary list: • Recruitment policy and strategy. • Performance partnering and development framework. • Training needs register and management • Corporate planning and reporting framework. • Infrastructure and asset management planning. • Economic development planning • Long term financial plan • State Planning Framework and GARP
Director Comments	There are a raft of controls in place aligned to ensure we have strong planning frameworks, and the right people. Additional and more recent controls have been, and will be added from this review are: 1. Completion of the Councils Growth and Investment Strategy with a planned approach to future land use planning and needs and how that achieves the economic, social and environmental balance. 2. Commencement of the first two projects of the above strategy. 3. Work undertaken in preparation for the Concordia Growth area. 4. Workforce planning. 5. Barossa Character Area work. 6. Extensive engagement with State, developer and industry, along with community in achieving strong long term planning relationships. In summary it is my view all controls are sound and to differing levels active and appropriate and improvement actions are regularly identified and put in place based on priority and risk.

Observations and Comments on Current Status

Risk Summary	Existing Controls / Other Notes
Identified future improvements and review mechanisms	• Redeveloping the Community and Corporate Plan framework (underway). • Introduction of new community governance framework (underway). • Ongoing review of workforce plan. • Commence of work on Local Area Housing Plans also associated with the above strategy.

Thank
you.



DEBATE REPORT

4.7 2025-26 QUARTER 3 BUDGET UPDATE - AS AT 31 MARCH 2026

**Author: Manager Financial Services
26/51187**

PURPOSE

The quarter 3 (Q3) budget update for 2025-26 (as at 31 March 2026), which was approved by Council at its 19 May 2026 meeting, is attached for noting.

RECOMMENDATION

That the Audit and Risk Committee notes the Q3 budget update for 2025-26 (as at 31 March 2026) at Attachment 1.

REPORT

Background

On a quarterly basis the budgets of Council are reviewed in accordance with the *Local Government Act 1999* and associated regulations.

Budget managers undertake a review of all budget lines and make adjustments where budgets are trending over or under budget and where changes are required for capital programs or new or changed funding conditions. The quarterly budget review process also captures prior decisions of Council involving funding changes so these are reflected in the updated budget forecasts for the year.

All budget adjustments are approved by the relevant member of the Executive team, and then reviewed by the Chief Executive Officer and Manager Financial Services prior to being included in the report at Attachment 1 as a proposed budget adjustment for Council approval.

Discussion

A detailed list of all Q3 budget adjustments, and updated financial reports to reflect those adjustments, is included at Attachment 1. This was approved by Council at its 19 May 2026 meeting.

Proposed Q3 operating budget adjustments result in Council's consolidated operating deficit increasing by \$552,000, from \$1.530 million to \$2.082 million. This is due to a \$36,000 reduction in budgeted income along with \$516,000 in additional budgeted expenses. Refer to page 2 of Attachment 1 for the significant adjustments to the budget contributing to this and pages 6-13 for a detailed summary of all proposed operating budget adjustments.

Proposed Q3 capital budget adjustments result in a decrease of \$4.414 million in budgeted capital expenditure. Refer to pages 2-3 of Attachment 1 for the significant

capital adjustments to the budget contributing to this and pages 14-16 for a detailed summary of all proposed capital budget adjustments.

Summary and Conclusion

The Q3 budget update for 2025-26 as at 31 March 2026 has been completed and was approved by Council at its 19 May 2026 meeting. It is provided here for noting by the Audit and Risk Committee.

ATTACHMENTS OR OTHER SUPPORTING REFERENCES

Attachment 1 2025-26 Quarter 3 (Q3) Budget Update - as at 31 March 2026 - To Council  

Supporting references

Nil.

COMMUNITY PLAN / CORPORATE PLAN / LEGISLATIVE REQUIREMENTS

Corporate Plan

BS6 Finance - Provision of financial and budgetary accounting services, treasury and investment services, management reporting, reconciliation and taxation services, asset accounting, internal control, accounts payable and receivable services

Legislative Requirements

Section 122 and 123 of the *Local Government Act 1999*
Regulation 9 of the *Local Government (Financial Management) Regulations 2011*

RISK MANAGEMENT CONSIDERATIONS

These statements are qualitative in nature and designed to provide an indication of Council's general position when deciding to take or retain risk in pursuit of its objectives.

1. SERVICE DELIVERY

Refers to the delivery of services to the community, which includes the systems and physical assets that enable provision of these services, including structures (such as roads, buildings and facilities) as well as IT infrastructure, plant, vehicles & other equipment.

Detailed quarterly reviews of the annual budget ensure that the budget and expenditure/revenue are aligned to meet approved levels of service.

2. SUSTAINABILITY & ENVIRONMENT

Relates to measures to preserve, protect and minimise impact on the natural environment, including sacred and indigenous lands, flora, fauna, heritage, water, waste, hazardous materials and pollution.

Nil.

3. FINANCIAL

Refers to planning and control of Council's budget to align with the sustainable achievement of the desired outcomes articulated in its Community Plan.

Detailed quarterly reviews of the annual budget ensure that the budget and expenditure/revenue are aligned to meet approved levels of service.

4. PEOPLE

Relates to recruitment, retention, wellbeing and safety of employees and volunteers and engagement and management of contractors as well as the wellbeing and safety of the community.

Nil.

5. REPUTATION

Relates to policy, decisions, actions and circumstances that may cause Council to lose credibility with the community, ratepayers, key stakeholders, other levels of government and its own employees and contractors.

Nil.

COMMUNITY ENGAGEMENT

Community consultation was undertaken as part of the original 2025-26 budget adoption process in June 2025.



Annual Budget and Business Plan 2025-26

update as at 31 March 2026

Quarter 3 (Q3) Budget Review

Annual Business Plan and Budget Update Report

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Executive Summary

This report is a budget update as at 31 March 2026 (Q3) for the 2025-26 financial year pursuant to Regulations 7, 9 and 10 of the *Local Government (Financial Management) Regulations 2011* under the *Local Government Act 1999*. Unless otherwise indicated figures shown are for the 2025-26 financial year.

Only larger variances are highlighted below. For further details and information on the note numbers, refer to variance adjustments within this report.

Operating:

Proposed Q3 operating budget adjustments result in Council's consolidated operating deficit increasing by \$552,000, from \$1.530 million to \$2.082 million. This is due to a \$36,000 reduction in budgeted income along with \$516,000 in additional budgeted expenses. Significant adjustments to the budget contributing to this are as follows:

- Following discussions with our external auditors, Galpins, \$335,000 in budgeted costs for the Enterprise Resource Planning (ERP) solution project are proposed to be transferred from capital to operating in the 2025-26 budget to ensure compliance with Australian Accounting Standards. It should be noted that this has no impact on Council's cash position, however it does have an impact on Council's 'above-the-line' operating result given the costs will now need to be recognised in 'Materials, contracts and other expenses' rather than in the Statement of Financial Position.
- Interest revenue from savings with the Local Government Finance Authority is proposed to be decreased by \$86,350, from \$99,350 to \$13,000. The proposed budget reflects year-to-date interest received extrapolated out for the full year. This significant decrease reflects tight cash management practices, which has resulted in any excessive funds being moved against Council's loans to reduce interest costs rather than sitting as savings earning interest revenue.
- A \$49,460 increase in expenditure for a level 2 condition report to be prepared for the Rex Barossa Aquatic and Fitness Centre (the Rex), as approved by Council at its April 2026 meeting.
- A \$40,000 increase in expenditure for the local government advice scheme work performed by the Essential Services Commission of South Australia, which was previously unbudgeted for.

Adjusting for the advanced financial assistance grants of \$1.372 million which were received in June 2025, the underlying deficit is reduced to \$710,000.

Capital:

Proposed Q3 capital budget adjustments result in a decrease of \$4.414 million in budgeted capital expenditure. Significant adjustments to the capital budget contributing to this are as follows:

- \$4.073 million in carried-forward funds are budgeted to be transferred to the 2026-27 budget for capital projects to now be completed in the 2026-27 financial year. This includes \$2.869 million for the Barossa Creative Industries Centre.
- As identified under 'Operating' above, \$335,000 in costs relating to the ERP solution project are proposed to be moved from the capital budget to the operating budget to ensure how the costs are recognised is in accordance with Australian Accounting Standards. As identified above, this has no impact on Council's cash position.

- \$60,000 from future years is proposed to be brought forward for the purchase of a new mower which is now required to be replaced in 2025-26.
- A \$44,000 budget saving on Barossa Park has been realised now that all final costs have been paid. This underspend is proposed to be transferred to the 2026-27 capital budget for the Rex heaters and other efficiency projects at the Rex.

Uniform Presentation of Finances							
for the year ending 30 June 2026							
The following is a high level summary of both operating and capital investment activities of the Council prepared in a uniform and consistent basis. All Councils in South Australia voluntarily have agreed to summarise annual budgets and long term financial plans on the same basis. The arrangement ensures that all Councils provide a common 'core' of financial information, which enables meaningful comparisons of each Council's finances.							
		Budget Adjustment Notes	Original Full Year Budget (\$'000)	Full Year Revised Budget Q2 (\$'000)	Actuals as at 31 March 2026 (\$'000)	Budget Adjustments Q3 (\$'000)	Proposed Full Year Revised Budget Q3 (\$'000)
Income	1-7		52,900	52,959	49,657	(36)	52,923
Less Expenses	8-11		(53,078)	(54,489)	(39,667)	(516)	(55,005)
Operating Surplus / (Deficit)			(178)	(1,530)	9,990	(552)	(2,082)
Less Net Outlays on Existing Assets							
Capital Expenditure on Renewal and Replacement of Existing Assets	12		(14,808)	(12,194)	(4,033)	705	(11,489)
add back: Depreciation, Amortisation and Impairment	10		11,615	12,451	9,338	-	12,451
add back: Proceeds from Sale of Replaced Assets	13		344	344	80	-	344
			(2,849)	601	5,385	705	1,306
Less Net Outlays on New and Upgraded							
Capital Expenditure on New and Upgraded Assets	14		(18,446)	(8,141)	(3,923)	3,709	(4,432)
add back: Amounts Received Specifically for New and Upgraded Assets	15		5,673	1,387	1,855	-	1,387
add back: Proceeds from Sale of Surplus Assets	16		-	-	-	-	-
			(12,773)	(6,754)	(2,068)	3,709	(3,045)
Net Lending / (Borrowing) for Financial Year			(15,800)	(7,683)	13,307	3,862	(3,821)

Key Performance Indicators (KPIs) – 2025-26

Financial Indicator	Adopted Target	Original Full Year Budget 2025-26	Approved Full Year Revised Budget Q2 2025-26	Proposed Full Year Budget Q3 2025-26	Comment
Operating Surplus/(Deficit) (\$'000)		(178)	(1,530)	(2,082)	
Adjusted Operating Surplus/(Deficit) (\$'000)		(178)	(158)	(710)	Adjusted for the \$1.372m in advanced financial assistance grants received in June 2025.
Operating Surplus Ratio (%)	(4%) - 10%	-0.3%	-2.9%	-3.9%	
Adjusted Operating Surplus Ratio (%)	(4%) - 10%	-0.3%	-0.5%	-1.3%	Adjusted for the \$1.372m in advanced financial assistance grants received in June 2025.
Net Financial Liabilities Ratio (%)	0-100%	88.6%	78.7%	75.1%	
Adjusted Net Financial Liabilities Ratio (%)	0-100%	88.6%	74.2%	70.7%	Adjusted for the \$1.372m in advanced financial assistance grants received in June 2025.
Asset Renewal Funding Ratio - using IAMP forecast (%)	80% - 110%	136.4%	88.9%	90.4%	

Detailed Q3 Budget Adjustments for the 2025-26 Financial Year – Operating Budget

Department	Description	Income/Expenditure Account	Type of Adjustment	Reason for Budget Adjustment	2025-26 Adjustment Q3
Operating income adjustments					
Property Rating	Property Rating	Rate Rebates - Land Use Amendments	DECREASE EXPENSE	Revised expense downwards based on current year actuals and prior year actual results.	-\$ 35,636.32
Property Rating	Property Rating	Rate Legal & Other Costs Recovered	INCREASE REVENUE	Increase in legal fees recovered due to higher legal costs associated with s.184 processes, which are recoverable from the ratepayers.	-\$ 11,039.00
General Rates				Note 1	-\$ 46,675.32
Assessment and Advice - Building	Assesment and Advice - Building	Fees - Development Applications	DECREASE REVENUE	Building Assessment fees tracking below full year forecast.	\$ 15,000.00
Compliance, Monitoring & Enforcement- Regulatory	Compliance, Monitoring & Enforcement- Regulatory	Fines Received - Car parking	DECREASE REVENUE	Compliance is occurring and education is being followed.	\$ 550.00
Dog and Cat Control	Dog and Cat Control	Fines Received - Dog Control Expiations	DECREASE REVENUE	Almost coming to the conclusion to the registration period.	\$ 1,500.00
Assessment and Advice - Health	Assessment and Advice - Health	Fines - Statutory Fines/Expiations	DECREASE REVENUE	Not many expiations being issued due compliance.	\$ 500.00
Waste Water Applications	Waste Water Applications	Fees - Septic Tank Application Fees	INCREASE REVENUE	Applications have increased	-\$ 8,000.00
Compliance, Monitoring & Enforcement - Food and Health	Compliance, Monitoring & Enforcement - Food and Health	Fees - Cooling Tower/Warm Water Registration Fees	DECREASE REVENUE	Actuals tracking lower than budgeted	\$ 230.48
Statutory Charges				Note 2	\$ 9,780.48
Compliance, Monitoring & Enforcement- Development	Compliance, Monitoring & Enforcement- Development	Local Nuisance - Exemptions	INCREASE REVENUE	Local Nuisance Exemption Fees received.	\$ 1,000.00
Library: Programs and Experience	Library: Programs and Experience	User Charges - Other	INCREASE REVENUE	Greater income from programs/events than expected.	-\$ 3,570.00
Rec Park - Angas Recreation Park	Rec Park - Angas Recreation Park	Fees - Community Hall Fees	INCREASE REVENUE	Aligning budget with actuals.	-\$ 255.00
User Charges and Fees				Note 3	-\$ 2,825.00
Grants, Subsidies and Contributions - Capital				Note 4a	\$ -

Department	Description	Income/Expenditure Account	Type of Adjustment	Reason for Budget Adjustment	2025-26 Adjustment Q3
OMCEO Events	OMCEO Events	Operating Grant - Other	DECREASE REVENUE	Funds were received in 2024-25 therefore already in bank	\$ 10,000.00
Home Assist	Home Assist	Operating Grant - Other	INCREASE REVENUE	Additional revenue received from Department of Health, Disability and Ageing - Fair Work Commission boost	-\$ 4,901.03
Tanunda Mens Shed	Tanunda Mens Shed	Operating Grant - Other	INCREASE REVENUE	Updated to reflect increase to grant amount	-\$ 5,572.00
Grants, Subsidies and Contributions - Operating				Note 4b	-\$ 473.03
Financial Services	Financial Services	Interest Earned - LG Finance Auth	DECREASE REVENUE	Against all cost centres (CWMS and finance) we have only received \$9744.44 in interest from LGFA YTD due to tight cash management strategies with all excess cash sitting against loans rather than earning interest. Have extrapolated out actuals YTD across 12 months giving a figure of \$13,000.	\$ 86,350.00
Financial Services	Financial Services	Interest Earned - Banks	INCREASE REVENUE	Interest on banks tracking slightly higher for full year.	-\$ 8,865.00
Investment Income				Note 5	\$ 77,485.00
Financial Services	Financial Services	Reimburse. Inc - Other	DECREASE REVENUE	This is the interest we recover on debenture loans on-lent to community groups. I have calculated that this will be approximately \$118,350.11 until the end of the year so I have updated accordingly. The balance of this account should largely offset the balance of account 63001 interest expense on debenture loans (apart from those debenture loans held by Council rather than on-lent to community groups) however at this stage it doesn't.	\$ 33,916.26
Fire Prevention	Fire Prevention	Reimburse. Inc - Private block slashing	INCREASE REVENUE	This falls in line with increased expenditure for block slashing	-\$ 3,980.00
Reimbursements				Note 6	\$ 29,936.26
Financial Services	Financial Services	Recoupments - Income Protection Insurance	DECREASE REVENUE	There has been a change in process - now any income protection recoveries are transferred to the relevant cost centre of the employee rather than the finance cost centre, given it needs to offset any additional resourcing costs in those cost centres. Will check to ensure budgets now recognised in those cost centres with actuals in 2025-26. Overall increase to reimbursement revenue as actuals higher than budgeted.	\$ 27,904.00
People and Culture	People and Culture	Recoupments - Income Protection Insurance	INCREASE REVENUE	Took from finance (1018) cost centre and works operating cost centre (4270) and transferred budget to the cost centres where actuals are currently sitting. Overall increase to revenue as reimbursement actuals currently higher than budgeted.	-\$ 14,242.80

Department	Description	Income/Expenditure Account	Type of Adjustment	Reason for Budget Adjustment	2025-26 Adjustment Q3
Events	Events	Contributions - Other	INCREASE REVENUE	Cash Sponsorship Barossa Food & Wine Village	-\$ 18,000.00
Events	Events	Other Income - Misc.	INCREASE REVENUE	Vendor Participation fees, Barossa Food & Wine Village	-\$ 4,500.00
Barossa Visitor Centre	Barossa Visitor Centre	Recoupments - Income Protection Insurance	INCREASE REVENUE	Took from finance (1018) cost centre and works operating cost centre (4270) and transferred budget to the cost centres where actuals are currently sitting. Overall increase to revenue as reimbursement actuals currently higher than budgeted.	-\$ 5,661.97
Barossa Visitor Centre	Barossa Visitor Centre	Other Income - Commissions	DECREASE REVENUE	income from commissions tracking down due to change over/transition phase in booking system	\$ 7,000.00
Library: Programs and Experience	Library: Programs and Experience	Recoupments - Income Protection Insurance	INCREASE REVENUE	Took from finance (1018) cost centre and works operating cost centre (4270) and transferred budget to the cost centres where actuals are currently sitting. Overall increase to revenue as reimbursement actuals currently higher than budgeted.	-\$ 12,749.63
Roadside Management - Trees/Weeds	Roadside Management - Trees/Weeds	Recoupments - Income Protection Insurance	INCREASE REVENUE	Took from finance (1018) cost centre and works operating cost centre (4270) and transferred budget to the cost centres where actuals are currently sitting. Overall increase to revenue as reimbursement actuals currently higher than budgeted.	-\$ 7,107.98
Works Operating	Works Operating	Recoupments - Income Protection Insurance	DECREASE REVENUE	Took from finance (1018) cost centre and works operating cost centre (4270) and transferred budget to the cost centres where actuals are currently sitting. Overall increase to revenue as reimbursement actuals currently higher than budgeted.	\$ 95,965.00
Rec Park - Angas Recreation Park	Rec Park - Angas Recreation Park	Recoupments - Income Protection Insurance	INCREASE REVENUE	Took from finance (1018) cost centre and works operating cost centre (4270) and transferred budget to the cost centres where actuals are currently sitting. Overall increase to revenue as reimbursement actuals currently higher than budgeted.	-\$ 40,953.21
Public Conveniences Removed - Misc	Public Conveniences Removed - Misc	Recoupments - Income Protection Insurance	INCREASE REVENUE	Took from finance (1018) cost centre and works operating cost centre (4270) and transferred budget to the cost centres where actuals are currently sitting. Overall increase to revenue as reimbursement actuals currently higher than budgeted.	-\$ 50,963.38
CWMS - Infrastructure Maintenance	CWMS - Infrastructure Maintenance	Recoupments - Income Protection Insurance	INCREASE REVENUE	Took from finance (1018) cost centre and works operating cost centre (4270) and transferred budget to the cost centres where actuals are currently sitting. Overall increase to revenue as reimbursement actuals currently higher than budgeted.	-\$ 7,777.66
Other Income				Note 7	-\$ 31,087.63
Total adjustments to operating income					\$ 36,140.76

Department	Description	Income/Expenditure Account	Reason for Budget Adjustment	Type of Adjustment	2025-26 Adjustment Q3
Operating expense adjustments					
Information Technology	Information Technology	Salaries - Normal	TRANSFER	Transfer Salary Savings to IT Contractors 61140 \$100,000 to be used for managed services and Cyber Security audit	-\$ 100,000.00
OMCEO Events	OMCEO Events	Salaries - Normal	TRANSFER	Move to 61140 for the ANZAC display costs.	-\$ 5,000.00
OMCEO Events	OMCEO Events	Salaries - Superannuation	TRANSFER	Move to 61140 for the ANZAC display costs.	-\$ 5,000.00
Library: Programs and Experience	Library: Programs and Experience	Salaries - Normal	INCREASE EXPENSE	Grant money for additional salary (digital literacy)	\$ 3,886.00
Employee Costs				Note 8	-\$ 106,114.00
Elected Members - Mayor	Elected Members - Mayor	Elected Members - Mileage Reimbursements	DECREASE EXPENSE	Underbudget for 25-26 reduce.	-\$ 1,500.00
Business Transformation	Business Transformation	Contractors - ERP System	TRANSFER	Transfer of budget for ERP project from capital to operating per discussions with external auditors.	\$ 335,287.00
Financial Services	Financial Services	Software - Licence Fees	TRANSFER	Transferred from 61185 to 61183 for consistency with other cost centres	\$ 24,500.00
Financial Services	Financial Services	Software - Purchase Licence Fee	TRANSFER	Actuals figure includes an amount of \$17,100 for eftsure license from Feb 26 - Feb 27 which has not been recognised as a prepayment. Emailed Andrew on 15/04/2026 to ensure this gets picked up when he next does his monthly prepayments	-\$ 24,500.00
Financial Services	Financial Services	Bank Charges	DECREASE EXPENSE	Tracking below budget due to more favourable fee structure under new NAB contract.	-\$ 5,000.00
Property Rating	Property Rating	Contractor - Professional Services	INCREASE EXPENSE	Real estate agent costs for services performed to date associated with s. 184 processes. Recovered from the ratepayers as reflected in an increase to 40016 - Legal and Other Costs Recovered, therefore nil budget impact overall.	\$ 1,800.00
Property Rating	Property Rating	General - Advertising	DECREASE EXPENSE	All costs incurred for current financial year - relates to declaration of rates/gazettal.	-\$ 1,231.37
Property Rating	Property Rating	General - Postage	INCREASE EXPENSE	Budget has been on lower side throughout the year and always knew would have to increase at some stage. Due to postage costs increasing more than CPI.	\$ 28,792.08
Property Rating	Property Rating	Legal Fees	INCREASE EXPENSE	Offset by increases to rate and legal fees recovered. Partly impacted by increased legal fees associated with s.184 processes.	\$ 15,000.00

Department	Description	Income/Expenditure Account	Reason for Budget Adjustment	Type of Adjustment	2025-26 Adjustment Q3
Information Technology	Information Technology	Contractors - Other Services	INCREASE EXPENSE	Transfer increase from Salary Savings to Contractors for Managed Services and Cyber Security Audit	\$ 100,000.00
Information Services	Information Services	Contractors - Other Services	INCREASE EXPENSE	Additional \$1500 required for secure disposal of documents Shredding Service Additional \$2500 required for Copyright insurance for AI policy	\$ 4,000.00
Customer Experience	Customer Experience	Staff Training - Seminar/Conference Fees	INCREASE EXPENSE	Genos Ignite	\$ 637.00
Events	Events	Contractors - Other Services	TRANSFER	\$5K for Lyndoch Live & Local and \$20k SANFL transferred to 63171 (contributions other)	-\$ 25,000.00
Events	Events	Contributions - Other	TRANSFER	\$25000 transferred from 61140 (Contractors other services) for \$5K Lyndoch Live & Local Music grants (Gather Round) and \$20k partial payment SANFL Country champs July 2026	\$ 25,000.00
Barossa Visitor Centre	Barossa Visitor Centre	Booking Commission Fees	INCREASE EXPENSE	Tracking above budget due to payment of Both Bookesky and Rezdy monthly fees during transition period	\$ 800.00
Office of the Mayor & CEO	Office of the Mayor & CEO	Staff Training - Seminar/Conference Fees	INCREASE EXPENSE	Additional training expenses incurred in 25-26 instead of originally schedule 24-25 as well as AI training not budgeted for.	\$ 10,000.00
Office of the Mayor & CEO	Office of the Mayor & CEO	Staff Training - Travel Expenses	DECREASE EXPENSE	Not required in 25-26	-\$ 1,500.00
Office of the Mayor & CEO	Office of the Mayor & CEO	Contractors - Plant/Machinery Servicing	TRANSFER	Transfer to 61168 for FBT review support	-\$ 750.00
Office of the Mayor & CEO	Office of the Mayor & CEO	Contractors - Other Services	TRANSFER	Transfer to consultants to support FBT review for policy changes to reduce.	-\$ 4,000.00
Office of the Mayor & CEO	Office of the Mayor & CEO	Consultants - Other	TRANSFER	Transfer to consultants to support FBT review for policy changes to reduce \$4000 from 61140 and \$750 from 61137.	\$ 4,750.00
Office of the Mayor & CEO	Office of the Mayor & CEO	Direct Purchases - Vehicle/Machine Parts	TRANSFER	Should be in 61303	-\$ 1,015.00
Office of the Mayor & CEO	Office of the Mayor & CEO	Energy Costs - Fuel & Lubricants	TRANSFER	Transferred from 61209	\$ 1,015.00
Office of the Mayor & CEO	Office of the Mayor & CEO	Bank Charges	INCREASE EXPENSE	Credit card monthly charges not budgeted	\$ 150.00
Office of the Mayor & CEO	Office of the Mayor & CEO	Contributions - Other	INCREASE EXPENSE	Statutory payment to ESCOSA for Local Government Rating and Financial Sustainability review - missed in initial budget settings.	\$ 40,000.00
Office of the Mayor & CEO	Office of the Mayor & CEO	General - Advertising	DECREASE EXPENSE	Not required in 26-27	-\$ 496.57

Department	Description	Income/Expenditure Account	Reason for Budget Adjustment	Type of Adjustment	2025-26 Adjustment Q3
Office of the Mayor & CEO	Office of the Mayor & CEO	Entertainment Expenses	DECREASE EXPENSE	Not used or required	-\$ 400.00
OMCEO Events	OMCEO Events	Contractors - Other Services	TRANSFER	\$10k from 60020 and 60023 plus \$3k for final cost estimated for ANAC display initiative	\$ 13,000.00
Council Meeting - Attend/support	Council Meeting - Attend/support	Contractors - Other Services	TRANSFER	Move budget to correct line with \$1100 saving estimated for 2025-26	-\$ 6,000.00
Council Meeting - Attend/support	Council Meeting - Attend/support	Entertainment Expenses	TRANSFER	Move budget to correct line with \$1100 saving estimated for 2025-26	\$ 4,900.00
Council Elections	Council Elections	Contractors - Other Services	INCREASE EXPENSE	Final annual contribution slightly higher than budget.	\$ 258.70
Elected Members - Mayor	Elected Members - Mayor	General - Telephone Expenses	INCREASE EXPENSE	Overbudget for 25-26 slight increase.	\$ 232.04
Elected Members - Mayor	Elected Members - Mayor	Other Misc. Expenses - Sundry	DECREASE EXPENSE	Underbudget for 25-26 reduce.	-\$ 90.16
Elected Members - Mayor	Elected Members - Mayor	Entertainment Expenses	DECREASE EXPENSE	No required for 25-26	-\$ 1,175.00
Elected Members - Councillors	Elected Members - Councillors	Staff Training - Seminar/Conference Fees	DECREASE EXPENSE	Underbudget for 25-26 reduce	-\$ 1,000.00
Elected Members - Councillors	Elected Members - Councillors	Staff Training - Travel Expenses	DECREASE EXPENSE	Underbudget for 25-26 reduce	-\$ 2,000.00
Elected Members - Councillors	Elected Members - Councillors	General - Telephone Expenses	DECREASE EXPENSE	Overbudget for 25-26 increase	\$ 2,307.44
Elected Members - Councillors	Elected Members - Councillors	Other Misc. Expenses - Sundry	DECREASE EXPENSE	Overbudget for 25-26 increase	-\$ 2,386.96
Civic Receptions	Civic Receptions	Contractors - Other Services	DECREASE EXPENSE	Not required for 25-26 remove	-\$ 1,000.00
Civic Receptions	Civic Receptions	Direct Purchases - Other	DECREASE EXPENSE	Not required for 25-26 remove	-\$ 2,500.00
Civic Receptions	Civic Receptions	Other Misc. Expenses - Sundry	DECREASE EXPENSE	Not required for 25-26 remove	-\$ 5,000.00
Sister City - Grapevine	Sister City - Grapevine	Contractor - Miscellaneous	DECREASE EXPENSE	Underbudget for 25-26 reduce	-\$ 7,500.00
Compliance, Monitoring & Enforcement-Regulatory	Compliance, Monitoring & Enforcement-Regulatory	Legal Fees	DECREASE EXPENSE	There are no upcoming legal actions	-\$ 1,000.00
Fire Prevention	Fire Prevention	Contractors - Lawn Mowing/Grass slashing	INCREASE EXPENSE	This falls in line with increase income for block slashing	\$ 7,750.00
Assessment and Advice-Planning	Assessment and Advice-Planning	Direct Purchases - Safety Equip or Clothing	INCREASE EXPENSE	New safety gear for staff.	\$ 1,000.00
Library: History and Heritage	Library: History and Heritage	Contractors - Other Services	INCREASE EXPENSE	Recruitment cost not budgeted previously	\$ 2,500.00
Library: Administration	Library: Administration	Software - Licence Fees	TRANSFER	Transferred from 61185 to 61183 for consistency with other cost centres.	\$ 7,564.50
Library: Administration	Library: Administration	Software - Purchase Licence Fee	TRANSFER	Transferred from 61185 to 61183 for consistency with other cost centres.	-\$ 7,564.50

Department	Description	Income/Expenditure Account	Reason for Budget Adjustment	Type of Adjustment	2025-26 Adjustment Q3
Library: Programs and Experience	Library: Programs and Experience	Direct Purchases - Other	INCREASE EXPENSE	Spend of grant monies and program income	\$ 13,551.00
Pest Control	Pest Control	Contractors - Pest Control Services	INCREASE EXPENSE	Seasonal demand	\$ 1,222.76
Community Transport Scheme	Community Transport Scheme	Staff Training - Seminar/Conference Fees	INCREASE EXPENSE	Training needs aged care	\$ 200.00
Community Transport Scheme	Community Transport Scheme	Energy Costs - Fuel & Lubricants	INCREASE EXPENSE	Fuel increase Q4	\$ 8,270.39
Home Assist	Home Assist	Staff Training - Seminar/Conference Fees	INCREASE EXPENSE	Training costs, aged care	\$ 200.00
Home Assist	Home Assist	Contractors - Community Service Programs	INCREASE EXPENSE	Additional expenses associated with additional grant received from Department of Health, Disability and Ageing - Fair Work boost. Nil impact on budget overall.	\$ 4,901.03
Environmental Education and Awareness	Environmental Education and Awareness	Contractors - Other Services	INCREASE EXPENSE	transfer from 61223	\$ 2,000.00
Environmental Education and Awareness	Environmental Education and Awareness	Direct Purchases - Signs	INCREASE EXPENSE	transfer from 61223	\$ 2,600.00
Environmental Education and Awareness	Environmental Education and Awareness	Direct Purchases - Other	DECREASE EXPENSE	transfer \$2000 to 61140 and \$2600	-\$ 4,600.00
Bushgardens: Site expenditure	Bushgardens: Site expenditure	Contractors - Plant/Machinery Servicing	TRANSFER	transfer from 61220	\$ 600.00
Bushgardens: Site expenditure	Bushgardens: Site expenditure	Direct Purchases - Loose tools	DECREASE EXPENSE	transfer to 61137	-\$ 600.00
Bushgardens: Site expenditure	Bushgardens: Site expenditure	Direct Purchases - Other	INCREASE EXPENSE	increase for additional materials including paint, rubble, posts (for signs), etc.	\$ 1,500.00
Works Operating	Works Operating	Software - Licence Fees	TRANSFER	Transferred from 61185 to 61183 for consistency with other	\$ 128.65
Works Operating	Works Operating	Software - Purchase Licence Fee	TRANSFER	Transferred from 61185 to 61183 for consistency with other cost centres.	-\$ 128.65
Asset Management	Asset Management	Contractors - Other Services	TRANSFER	Transfer \$37,540 to 4275-61165 for the Rex - level 2 condition report, as approved by Council at its April 2026 meeting.	-\$ 37,540.00
Asset Management	Asset Management	Consultants - Asset Management Plans	INCREASE EXPENSE	Transfer of \$37,540 from 4275-61140 and additional expenditure of \$49,460 for the Rex - level 2 condition report as approved by Council at its April 2026 meeting.	\$ 87,000.00
Asset Management	Asset Management	Software - Licence Fees	TRANSFER	Transferred from 61185 to 61183 for consistency with other cost centres.	\$ 5,146.00
Asset Management	Asset Management	Software - Purchase Licence Fee	TRANSFER	Transferred from 61185 to 61183 for consistency with other cost centres.	-\$ 5,146.00
Materials, Contract and Other Expenses				Note 9	\$ 607,939.38

Department	Description	Income/Expenditure Account	Reason for Budget Adjustment	Type of Adjustment	2025-26 Adjustment Q3
Depreciation, Amortisation and Impairment				Note 10	\$ -
Financial Services	Financial Services	Debenture Loan Interest - LGFA	INCREASE EXPENSE	Calculating to be approx. \$140,402.27 (excluding accruals and NCPA) as at year end. This includes all interest on debenture loans, including those loans held by Council for which no interest is recovered from community groups.	\$ 43,846.27
Financial Services	Financial Services	Debenture Loan Interest - LGFA NCPA	DECREASE EXPENSE	Decreased to reflect actual interest payable this year (excludes accruals - deemed trivial). Interest only journalled to NCPA account at year end - currently sitting as part of Council's actual.	-\$ 29,579.33
Finance Costs				Note 11	\$ 14,266.94
Total adjustments to					\$ 516,092.32
NET TOTAL - Operating Adjustments					\$ 552,233.08

Detailed Q3 Budget Adjustments for the 2025-26 Financial Year – Capital Budget

Project #	Description	Reason for Budget Adjustment	Type of Adjustment	2025-26 Adjustment Q3
Capital expenditure on renewal and replacement of existing assets				
200072	OLD UNION CHAPEL, ANGASTON 23-25 PENRICE ROAD	Carryover \$42,000 to 2026-27	CARRYOVER EXPENSE	-\$ 42,000.00
200090	Public Toilet Renewal Program	\$45k forecast spend on Tolley Reserve toilets of estimated \$80-100k project in 25/26, currently being priced. Carryover remainder for Angaston CWA upgrade in 26/27	CARRYOVER EXPENSE	-\$ 190,088.00
200167	Kegel Club Skittle Alley	Carryover \$6,010 to 200100 to 2026/27 and transfer \$3910 to CC 8320	CARRYOVER EXPENSE	-\$ 10,000.00
200167	Kegel Club Skittle Alley	Transfer from CC 8029. Aligning budget with actuals.	TRANSFER	\$ 3,910.00
306612	ROAD SEAL, PENRICE RD, NURIOOTPA	Aligning budgets and actuals for road reseal program	TRANSFER	\$ 24,769.00
306661	ROAD SEAL, RIFLE RANGE RD, ANGASTON	Aligning budgets and actuals for road reseal program	TRANSFER	-\$ 18,528.00
308610	FOOTPATH, DUCK PONDS RD, STOCKWELL	Aligning budgets and actuals for footpath program	TRANSFER	\$ 11,869.75
308648	FOOTPATH, FIFTH ST, NURIOOTPA	Aligning budgets and actuals for footpath program	TRANSFER	-\$ 20,000.00
308692	FOOTPATH, GRAMP AVE, ANGASTON	Aligning budgets and actuals for footpath program	TRANSFER	-\$ 13,000.00
308847	FOOTPATH, MURRAY STREET, ANGASTON	Aligning budgets and actuals for footpath program	TRANSFER	-\$ 17,620.00
308857	FOOTPATH, NELDNER AVE, ANGASTON	Aligning budgets and actuals for footpath program	TRANSFER	-\$ 14,000.00
308863	FOOTPATH, NORTH ST, ANGASTON	Aligning budgets and actuals for footpath program	TRANSFER	-\$ 5,000.00
308886	FOOTPATH, PARK RD, ANGASTON	Aligning budgets and actuals for footpath program	TRANSFER	\$ 52,000.00
309263	KERB, GRAMP AVE, ANGASTON	Carryover \$20,000 to 2026/27 Road Reseal Unallocated	CARRYOVER EXPENSE	-\$ 20,000.00
311100	Provision around Nurioopta High School - Footpath	Carryover \$41,150 to 2026-27	CARRYOVER EXPENSE	-\$ 41,150.00
311539	ROAD SEAL, MARGARET ST, LYNDONCH	Aligning budgets and actuals for road reseal program	TRANSFER	\$ 7,482.00
312392	ROAD SEAL, BAROSSA CT, LYNDONCH	Aligning budgets and actuals for road reseal program	TRANSFER	\$ 5,975.00
312422	Road Seal - Hermann Thumm Drive Lyndoch	Aligning budgets and actuals for road reseal program	TRANSFER	\$ 29,194.00
312474	Road Seal - Springton Road Williamstown	Aligning budgets and actuals for road reseal program	TRANSFER	\$ 38,835.00
312709	Road Drain, Langmeil Road, Tanunda	Carryover \$40,000 to 2026/27	CARRYOVER EXPENSE	-\$ 40,000.00
312758	Footpath - Queen Street Williamstown	Aligning budgets and actuals for footpath program	TRANSFER	-\$ 45,000.00
313197	ROAD SEAL, BETHANY RD, TANUNDA	Aligning budgets and actuals for road reseal program	TRANSFER	\$ 25,372.00
313255	Road Seal - Krondorf Road Tanunda	Aligning budgets and actuals for road reseal program	TRANSFER	-\$ 6,028.00
313264	Road Seal - Light Pass Road Tanunda	Aligning budgets and actuals for road reseal program	TRANSFER	-\$ 8,170.00
313388	Swimming Pool, BV Recreation Centre	Carryover \$196,400 to 2026-27	CARRYOVER EXPENSE	-\$ 196,400.00
313532	KERB, MELROSE ST, MT PLEASANT	Carryover \$52,000 to 2026/27 Road Reseal Unallocated	CARRYOVER EXPENSE	-\$ 52,000.00
313549	KERB, MURRAY STREET, TANUNDA	Carryover \$51,000 to 2026/27 Road Reseal Unallocated	CARRYOVER EXPENSE	-\$ 51,000.00
314315	FOOTPATH, HOSPITAL ROAD, MOUNT PLEASANT	Aligning budgets and actuals for footpath program	TRANSFER	\$ 1,800.00
314344	FOOTPATH, ELIZA STREET, WILLIAMSTOWN	Aligning budgets and actuals for footpath program	TRANSFER	-\$ 6,000.00

Project #	Description	Reason for Budget Adjustment	Type of Adjustment	2025-26 Adjustment Q3
Capital expenditure on renewal and replacement of existing assets				
314380	ROAD SEAL, LILLY FARM ROAD, TANUNDA	Aligning budgets and actuals for road reseal program	TRANSFER	-\$ 9,464.00
314853	ROAD SEAL, GROCKE ROAD, TANUNDA	Aligning budgets and actuals for road reseal program	TRANSFER	-\$ 7,010.00
314900	FOOTPATH, ALLEN STREET, ANGASTON	Aligning budgets and actuals for footpath program	TRANSFER	-\$ 20,000.00
315071	Prider Street Footpath Upgrade	Aligning budgets and actuals for footpath program	TRANSFER	\$ 8,490.00
600467	ROAD SEAL, NITSCHKE ROAD, KRONDORF	Aligning budgets and actuals for road reseal program	TRANSFER	-\$ 11,424.00
601262	Footpath Renewal Budget	Aligning budgets and actuals for footpath program	TRANSFER	-\$ 27,700.00
601263	Road Reseal Budget	Aligning budgets and actuals for road reseal program	TRANSFER	-\$ 96,960.00
601293	Bridge Renewal	Carryover and transfer \$15,000 to Moss Smith Road Bridge	CARRYOVER EXPENSE	-\$ 15,000.00
601371	Play Equipment - Renew	Transferred out of playground budget 'bucket' to Springton and Eden Valley playgrounds	TRANSFER	-\$ 30,000.00
601623	Community Transport 8	Transfer from 601685 to cover additional increased cost and signwriting - Approved by Martin McCarthy	TRANSFER	\$ 1,100.00
601674	Keil Garden - Tanunda	Aligning budgets and actuals for footpath program	TRANSFER	\$ 4,900.00
601730	Community Transport 4	Transfer from 601685 to cover additional increased cost and signwriting - Approved by Martin McCarthy	TRANSFER	\$ 1,100.00
601803	Birdwood to Mt Pleasant Cycle and Walking Link	Carryover \$90,000 to 2026/27	CARRYOVER EXPENSE	-\$ 90,000.00
608846	Streetscaping Budget Renew/ Replace	Transfer from Streetscaping Budget New/Upgrade	TRANSFER	\$ 91,500.00
608857	Ride on front deck mower	Brought expenditure forward from future year in LTFP given current mower requires immediate replacing.	INCREASE EXPENSE	\$ 60,000.00
860047	Stockwell Road, Stockwell	Aligning budgets and actuals for road reseal program	TRANSFER	\$ 20,000.00
860049	Whiteman Road	Aligning budgets and actuals for footpath program	TRANSFER	\$ 10,020.00
Capital expenditure on renewal and replacement of assets			Note 12	-\$ 705,225.25
Asset sales adjustments/capital income				
Proceeds from sale of replaced assets			Note 13	\$ -
NET TOTAL - Asset renewal/replacement adjustments				-\$ 705,225.25

Project #	Description	Reason for Budget Adjustment	Type of Adjustment	2025-26 Adjustment Q3
Capital expenditure on new and upgraded assets				
200100	Kegel Club - clubrooms rebuild	Carryover \$65,200 to 2026/27	CARRYOVER EXPENSE	-\$ 65,200.00
309419	KERB, MURRAY ST, ANGASTON	Carryover \$18,000 to 2026/27 Road Reseal Unallocated	CARRYOVER EXPENSE	-\$ 18,000.00
313307	ROAD SEAL, SIEGERSDORF RD, TANUNDA	Aligning budgets and actuals for road reseal program	TRANSFER	\$ 6,075.00
315070	Developer Funded Footpaths	Aligning budgets and actuals for footpath program	TRANSFER	\$ 42,620.00
400696	Play Equipment - Eden Valley Playground	Transferred out of playground budget 'bucket' to Springton and Eden Valley playgrounds	TRANSFER	\$ 96,321.00
401464	Enterprise Resource Planning (ERP) project	Transfer of \$335,287.00 from capital to operating to reflect costs associated with ERP project to be expensed rather than capitalised as advised by external auditors. \$84,713 required to be carried forward.	TRANSFER	-\$ 50,000.00
401464	Enterprise Resource Planning (ERP) project	Transfer of \$335,287.00 from capital to operating to reflect costs associated with ERP project to be expensed rather than capitalised as advised by external auditors. \$84,713 required to be carried forward.	CARRYOVER EXPENSE	-\$ 330,675.00
401464	Enterprise Resource Planning (ERP) project	Transfer of \$335,287.00 from capital to operating to reflect costs associated with ERP project to be expensed rather than capitalised as advised by external auditors. \$84,713 required to be carried forward.	TRANSFER	-\$ 39,325.00
601113	Play Equipment - Springton Oval	Transferred out of playground budget 'bucket' to Springton and Eden Valley playgrounds	TRANSFER	\$ 27,246.00
601264	Play Equipment - New	Transferred out of playground budget 'bucket' to Springton and Eden Valley playgrounds	TRANSFER	-\$ 77,500.00
601594	Creative Industries Centre - The Big Project	Carryover of \$1,013,484 to be added to 26-27 budget based on latest forecast estimates from QS at March 2026	CARRYOVER EXPENSE	-\$ 2,869,131.00
601685	18 Seater Bus	Transfer to 601730 & 601623 to cover additional increased cost and signwriting - Approved by Martin McCarthy	TRANSFER	-\$ 2,200.00
601745	Stormwater Culvert Crossing - Trial Hill Road, Pewsey Vale	Carryover and transfer \$10,000 to Langmeil Road Drainage Upgrade	CARRYOVER EXPENSE	-\$ 10,000.00
601760	Stormwater Kerbing & SEP- 145 Murray Street, Nuriootpa	Aligning budget to actuals	DECREASE EXPENSE	-\$ 960.00
601777	ICT Software / Hardware	Funds transferred to Project 401464 to consolidate ERP costs	DECREASE EXPENSE	-\$ 75,288.00
601779	Telecommunications infrastructure	Project has been delayed and will be progressed in 2026/27	CARRYOVER EXPENSE	-\$ 144,378.00
601788	Barossa Park Redevelopment	Reducing budget for Barossa Park by \$130,000 to reflect actuals. Underspend to be transferred to 26-27 budget for REX heaters and other REX efficiency	DECREASE EXPENSE	-\$ 44,000.00
608863	Streetscaping Budget New/ Upgrade	Transfer budget to Streetscaping Budget Renewal/Replace	TRANSFER	-\$ 91,500.00
608864	New Public Toilet - Tanunda Rec Park	\$63,000 carried over to 26-27 budget	CARRYOVER EXPENSE	-\$ 63,000.00
Capital expenditure on new and upgraded assets			Note 14	-\$ 3,708,895.00
Amounts received specifically for new and upgraded assets/profit and loss for asset disposals				
Amounts received specifically for new and upgraded assets			Note 15	\$ -
Asset disposal and fair value adjustments			Note 16	\$ -
NET TOTAL - Asset new/upgrade adjustments				-\$ 3,708,895.00
NET TOTAL - Capital adjustments				-\$ 4,414,120.25

Statement of Comprehensive Income							
for the year ending 30 June 2026							
			Original Full Year Budget	Full Year Revised Budget Q2	Actuals as at 31 March 2026	Budget Adjustments Q3	Proposed Full Year Revised Budget Q3
		Budget Adjustment Notes	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)
Income							
Rates	1		42,019	42,116	42,039	47	42,163
Statutory Charges	2		907	916	682	(10)	906
User Charges	3		4,178	4,194	3,092	3	4,197
Grants, Subsidies and Contributions - Capital	4a		4,853	841	-	-	841
Grants, Subsidies and Contributions - Operating	4b		-	3,685	2,938	-	3,685
Investment Income	5		166	166	160	(77)	89
Reimbursements	6		155	234	90	(30)	204
Other Income	7		622	807	656	31	838
Net Gain – Joint Ventures and Associations			-	-	-	-	-
Total Revenues			52,900	52,959	49,657	(36)	52,923
Expenses							
Employee Costs	8		20,211	20,424	14,625	(106)	20,318
Materials, Contracts and Other Expenses	9		19,354	19,822	14,556	608	20,430
Depreciation, Amortisation and Impairment	10		11,615	12,451	9,338	-	12,451
Finance Costs	11		1,898	1,792	1,148	14	1,806
Net Loss – Joint Ventures and Associations			-	-	-	-	-
Total Expenses			53,078	54,489	39,667	516	55,005
Operating Surplus / (Deficit)							
			(178)	(1,530)	9,990	(552)	(2,082)
Physical Resources Received Free of Charge			2,400	2,400	-	-	2,400
Asset Disposal and Fair Value Adjustments	16		(915)	(915)	80	-	(915)
Amounts Received Specifically for New or Upgraded Assets	15		5,673	1,387	1,855	-	1,387
Net Surplus / (Deficit)			6,980	1,342	11,925	(552)	790
Transferred to Equity Statement			-	-	-	-	-
Other Comprehensive Income			-	-	-	-	-
Changes in revaluation surplus - infrastructure, property, plant and equipment			-	-	-	-	-
Infrastructure, property, plant and equipment Impairment (Expense)/Recoupments offset to Asset Revaluation Reserve			-	-	-	-	-
Total Other Comprehensive Income			-	-	-	-	-
Total Comprehensive Income							
			6,980	1,342	11,925	(552)	790

Capital Budget Reporting – Year to date

Description	2025-26 Original Full Year Budget	Q2 Revised Full Year Budget	Proposed Budget Adjustments Q3	Proposed Full Year Budget Q3	Expenses to Date (as at 11 May 2026)	Remaining Budget to Proposed Q3 Budget	Relevant Notes
Development and Community Services	\$ 98,487.00	\$ 58,007.00	\$ -	\$ 58,007.00	\$ -	\$ 58,007.00	
Library books	\$ 98,487.00	\$ 58,007.00	\$ -	\$ 58,007.00	\$ -	\$ 58,007.00	
Infrastructure and Environmental Services	\$ 30,530,732.00	\$18,511,847.49	-\$ 3,774,454.25	\$14,737,393.24	\$ 7,224,909.61	\$7,512,483.63	
Building Renewal							
Mount Pleasant Hall - Salt Damp Treatments and Repairs	\$ 18,000.00	\$ 18,000.00	\$ -	\$ 18,000.00	\$ 16,000.00	\$ 2,000.00	
Old Union Chapel – main hall flooring renewal	\$ 42,000.00	\$ 42,000.00	-\$ 42,000.00	\$ -	\$ 295.20	-\$ 295.20	Carried forward to 2026-27
Tanunda CWA Hall	\$ 12,000.00	\$ 12,000.00		\$ 12,000.00	\$ 11,041.38	\$ 958.62	
The Rex - Carpet replacement & floor repairs and Balance Tank Lid Repairs	\$ 93,000.00	\$ 131,500.00		\$ 131,500.00	\$ 82,770.94	\$ 48,729.06	
Moculta Recreation Park	\$ 9,000.00	\$ 9,000.00		\$ 9,000.00	\$ 128.98	\$ 8,871.02	
Angaston Show Hall - Roof Replacement	\$ 75,000.00	\$ 36,500.00		\$ 36,500.00	\$ 26,858.98	\$ 9,641.02	
Public Toilet Renewal Program	\$ 245,001.00	\$ 240,088.00	-\$ 190,088.00	\$ 50,000.00	\$ 7,288.98	\$ 42,711.02	Carried forward to 2026-27
Williamstown Pool	\$ 30,000.00	\$ 30,000.00		\$ 30,000.00	\$ 32,990.00	-\$ 2,990.00	
Office / Depot Upgrades	\$ 60,000.00	\$ 60,000.00		\$ 60,000.00	\$ 66,401.27	-\$ 6,401.27	
Volunteer Centre – Barossa Bushgardens	\$ 13,442.00	\$ -		\$ -	\$ -	\$ -	
New Public Toilet Tanunda Park	\$ 63,000.00	\$ 63,000.00	-\$ 63,000.00	\$ -	\$ -	\$ -	Carried forward to 2026-27
Kegel Club – Clubrooms Rebuild	\$ 114,680.00	\$ 76,265.00	-\$ 65,200.00	\$ 11,065.00	\$ 14,642.66	-\$ 3,577.66	Carried forward to 2026-27
Footpath Renewal							
Allen Street - Angaston	\$ 20,000.00	\$ 20,000.00	-\$ 20,000.00	\$ -	\$ -	\$ -	
Eliza Street - Williamstown	\$ 30,000.00	\$ 27,000.00	-\$ 6,000.00	\$ 21,000.00	\$ 21,000.00	\$ -	
Park Street - Angaston	\$ 50,000.00	\$ -		\$ -	\$ -	\$ -	
Kegel Club - Tanunda	\$ 10,000.00	\$ 10,000.00	-\$ 6,090.00	\$ 3,910.00	\$ -	\$ 3,910.00	Carried forward to 2026-27
Barossa Valley Way - Lyndoch	\$ 40,000.00	\$ 40,000.00		\$ 40,000.00	\$ 885.59	\$ 39,114.41	
Kindler Avenue Bridge - Nuriootpa	\$ 20,000.00	\$ -		\$ -	\$ -	\$ -	

Description	2025-26 Original Full Year Budget	Q2 Revised Full Year Budget	Proposed Budget Adjustments Q3	Proposed Full Year Budget Q3	Expenses to Date (as at 11 May 2026)	Remaining Budget to Proposed Q3 Budget	Relevant Notes
Peppertree Grove Estate - Stockwell	\$ 30,000.00	\$ -		\$ -	\$ -	\$ -	
Queen Street - Williamstown	\$ 30,000.00	\$ 45,000.00	-\$ 45,000.00	\$ -	\$ -	\$ -	
Noske Street - Lyndoch	\$ 15,000.00	\$ -		\$ -	\$ -	\$ -	
Evans Street - Angaston	\$ 50,000.00	\$ -		\$ -	\$ -	\$ -	
Radford Road - Angaston	\$ 20,000.00	\$ -		\$ -	\$ -	\$ -	
Valley Road - Angaston	\$ 60,000.00	\$ -		\$ -	\$ -	\$ -	
Jubilee Ave - Angaston	\$ 25,000.00	\$ -		\$ -	\$ -	\$ -	
Gramp Ave - Angaston	\$ 25,000.00	\$ 13,000.00	-\$ 13,000.00	\$ -	\$ -	\$ -	
Park Road - Angaston	\$ 30,000.00	\$ 36,000.00	\$ 52,000.00	\$ 88,000.00	\$ 91,898.76	-\$ 3,898.76	
Birdwood to Mt Pleasant Cycle and Walking Link (rubble track)	\$ 100,000.00	\$ 100,000.00	-\$ 90,000.00	\$ 10,000.00	\$ 1,709.32	\$ 8,290.68	Carried forward to 2026-27
Provision for treatment around Nuriootpa High School - Nuriootpa	\$ 50,000.00	\$ 50,000.00	-\$ 41,150.00	\$ 8,850.00	\$ 9,971.75	-\$ 1,121.75	
Duck Ponds Road - Stockwell	\$ -	\$ 20,400.00	\$ 11,869.75	\$ 32,269.75	\$ 32,269.75	\$ -	
Fifth Street - Nuriootpa	\$ -	\$ 20,000.00	-\$ 20,000.00	\$ -	\$ -	\$ -	
Murray Street, Angaston	\$ -	\$ 43,300.00	-\$ 17,620.00	\$ 25,680.00	\$ 25,680.00	\$ -	
Neldner Ave, Angaston	\$ -	\$ 14,000.00	-\$ 14,000.00	\$ -	\$ 118.08	-\$ 118.08	
North Street - Angaston	\$ -	\$ 5,000.00	-\$ 5,000.00	\$ -	\$ -	\$ -	
William Street - Lyndoch	\$ -	\$ 18,000.00		\$ 18,000.00	\$ 18,000.00	\$ -	
Murray Street - Eden Valley	\$ 20,000.00	\$ 17,580.00		\$ 17,580.00	\$ 17,580.00	\$ -	
Lyndoch Valley Road - Lyndoch	\$ -	\$ 12,000.00		\$ 12,000.00	\$ 12,000.00	\$ -	
Hospital Road - Mount Pleasant	\$ -	\$ 8,520.00	\$ 1,800.00	\$ 10,320.00	\$ 10,320.00	\$ -	
Melrose Street - Mount Pleasant	\$ -	\$ 14,840.00		\$ 14,840.00	\$ 14,840.00	\$ -	
Tanunda Rec Park - Pathways	\$ -	\$ 60,000.00		\$ 60,000.00	\$ 84,182.00	-\$ 24,182.00	
Nuriootpa Soccer - Pathways	\$ -	\$ 10,000.00		\$ 10,000.00	\$ -	\$ 10,000.00	
Prider Street Footpath Upgrade	\$ -	\$ -	\$ 8,490.00	\$ 8,490.00	\$ 8,490.00	\$ -	
Keil Garden - Tanunda	\$ -	\$ -	\$ 4,900.00	\$ 4,900.00	\$ 4,900.00	\$ -	
Whiteman Road, Williamstown	\$ -	\$ -	\$ 10,020.00	\$ 10,020.00	\$ 10,020.00	\$ -	

Description	2025-26 Original Full Year Budget	Q2 Revised Full Year Budget	Proposed Budget Adjustments Q3	Proposed Full Year Budget Q3	Expenses to Date (as at 11 May 2026)	Remaining Budget to Proposed Q3 Budget	Relevant Notes
Developer Funded Footpaths	\$ -	\$ -	\$ 42,620.00	\$ 42,620.00	\$ -	\$ 42,620.00	
Unallocated	\$ -	\$ 40,360.00	-\$ 27,700.00	\$ 12,660.00	\$ 10,807.27	\$ 1,852.73	
The Big Project, Recreation, Sport and Open Spaces							
Angaston Lighting Upgrades to Ovals	\$ 440,000.00	\$ 337,479.00		\$ 337,479.00	\$ 212,265.21	\$ 125,213.79	
Creative Industries Centre	\$ 15,600,000.00	\$ 5,263,863.00	-\$ 2,869,131.00	\$ 2,394,732.00	\$ 384,320.97	\$ 2,010,411.03	Carried forward to 2026-27
Nuriootpa Lighting Upgrades to Ovals	\$ 440,000.00	\$ 337,479.00		\$ 337,479.00	\$ 220,416.62	\$ 117,062.38	
Barossa Park	\$ 548,000.00	\$ 372,139.00	-\$ 44,000.00	\$ 328,139.00	\$ 328,250.78	-\$ 111.78	Budget underspend carried forward to 2026-27 budget for Rex efficiency project
Motor Vehicles, Plant and Equipment							
Minor Plant – Depots	\$ 93,058.00	\$ 69,476.00		\$ 69,476.00	\$ 57,624.18	\$ 11,851.82	
Manager Engineering Services	\$ 36,500.00	\$ 36,500.00		\$ 36,500.00	\$ 34,767.46	\$ 1,732.54	
Manager Health Services and Community Safety	\$ 42,000.00	\$ 42,000.00		\$ 42,000.00	\$ 41,574.36	\$ 425.64	
Community Safety Officer	\$ 42,000.00	\$ 42,000.00		\$ 42,000.00	\$ 42,850.42	-\$ 850.42	
Community Safety Officer	\$ 42,650.00	\$ 42,650.00		\$ 42,650.00	\$ 41,574.36	\$ 1,075.64	
Director Infrastructure and Environmental Services	\$ 55,850.00	\$ 55,850.00		\$ 55,850.00	\$ -	\$ 55,850.00	
Manager Infrastructure and Environmental Services	\$ 37,050.00	\$ 41,350.00		\$ 41,350.00	\$ 47,495.08	-\$ 6,145.08	
Manager Capital Project Delivery	\$ 37,050.00	\$ 37,050.00		\$ 37,050.00	\$ -	\$ 37,050.00	
Pool Car - Works B	\$ 28,650.00	\$ 28,650.00		\$ 28,650.00	\$ -	\$ 28,650.00	
Director, Development and Community Services	\$ 28,650.00	\$ 28,650.00		\$ 28,650.00	\$ -	\$ 28,650.00	
Pool Car - DCS A	\$ 28,650.00	\$ 28,650.00		\$ 28,650.00	\$ 343.50	\$ 28,306.50	
Pool Car - CS	\$ 34,400.00	\$ 34,400.00		\$ 34,400.00	\$ -	\$ 34,400.00	
Manager OCP	\$ 7,700.00	\$ 3,400.00		\$ 3,400.00	\$ -	\$ 3,400.00	
Contingency	\$ 41,308.00	\$ 41,308.00		\$ 41,308.00	\$ -	\$ 41,308.00	
Community Transport 4	\$ 34,400.00	\$ 34,400.00	\$ 1,100.00	\$ 35,500.00	\$ 35,394.97	\$ 105.03	

Description	2025-26 Original Full Year Budget	Q2 Revised Full Year Budget	Proposed Budget Adjustments Q3	Proposed Full Year Budget Q3	Expenses to Date (as at 11 May 2026)	Remaining Budget to Proposed Q3 Budget	Relevant Notes
Community Transport 8	\$ 34,400.00	\$ 34,400.00	\$ 1,100.00	\$ 35,500.00	\$ -	\$ 35,500.00	
Community Transport 9	\$ 36,500.00	\$ 36,500.00		\$ 36,500.00	\$ -	\$ 36,500.00	
18 Seater Bus	\$ 300,000.00	\$ 300,000.00	-\$ 2,200.00	\$ 297,800.00	\$ -	\$ 297,800.00	
New dual cab truck for Open spaces	\$ 125,000.00	\$ 148,814.36		\$ 148,814.36	\$ -	\$ 148,814.36	
New skidsteer with attachments	\$ 280,000.00	\$ 211,185.64		\$ 211,185.64	\$ -	\$ 211,185.64	
New Trailer for skidsteer	\$ 60,000.00	\$ 60,000.00		\$ 60,000.00	\$ -	\$ 60,000.00	
John Deere Zero Turn Terrain Cut Mower	\$ -	\$ 45,000.00		\$ 45,000.00	\$ 13,903.21	\$ 31,096.79	
Ride-on front deck mower	\$ -	\$ -	\$ 60,000.00	\$ 60,000.00	\$ -	\$ 60,000.00	
Playgrounds and Other Recreation							
Playgrounds New and Upgrade	\$ 77,500.00	\$ 77,500.00	-\$ 77,500.00	\$ -	\$ -	\$ -	
Playground Equipment Renewal	\$ 30,000.00	\$ 30,000.00	-\$ 30,000.00	\$ -	\$ -	\$ -	
Playground Replacement – Eden Valley	\$ 60,000.00	\$ 43,280.00	\$ 96,321.00	\$ 139,601.00	\$ 139,600.72	\$ 0.28	
Playground Replacement – Springton	\$ 141,015.00	\$ 132,916.00	\$ 27,246.00	\$ 160,162.00	\$ 164,096.76	-\$ 3,934.76	
The Rex Swimming Pool Heating and Upgrades	\$ 316,375.00	\$ 296,400.00	-\$ 196,400.00	\$ 100,000.00	\$ 29,548.00	\$ 70,452.00	Carried forward to 2026-27
Angaston Recreation Park irrigation tank and pump	\$ -	\$ 18,000.00		\$ 18,000.00	\$ -	\$ 18,000.00	
Road Re-sheeting							
Allendale, Kalbeeba	\$ 174,380.00	\$ 174,380.00		\$ 174,380.00	\$ 47,609.96	\$ 126,770.04	
Drogmueller, Springton	\$ 104,812.00	\$ 120,302.00		\$ 120,302.00	\$ 75,995.37	\$ 44,306.63	
L Staricks, Springton	\$ 149,600.00	\$ 171,710.52		\$ 171,710.52	\$ 180,516.44	-\$ 8,805.92	
Cromer, Cromer	\$ 245,837.00	\$ 274,197.66		\$ 274,197.66	\$ 224,603.12	\$ 49,594.54	

Description	2025-26 Original Full Year Budget	Q2 Revised Full Year Budget	Proposed Budget Adjustments Q3	Proposed Full Year Budget Q3	Expenses to Date (as at 11 May 2026)	Remaining Budget to Proposed Q3 Budget	Relevant Notes
High Eden, Springton - Rattei to No 0659	\$ 34,521.00	\$ 34,521.00		\$ 34,521.00	\$ -	\$ 34,521.00	Actuals shown in project below for 'High Eden, Springton - Cowell to Rattei'
High Eden, Springton - Cowell to Rattei	\$ 208,817.00	\$ 239,520.00		\$ 239,520.00	\$ 272,718.00	-\$ 33,198.00	
Sugar Loaf Hill, Mount McKenzie	\$ 8,502.00	\$ 8,502.00		\$ 8,502.00	\$ 7,256.43	\$ 1,245.57	
Seiboths, Flaxman Valley	\$ 150,793.00	\$ 150,793.00		\$ 150,793.00	\$ 94,122.79	\$ 56,670.21	
Heggies Range, Flaxman Valley	\$ 50,662.00	\$ -		\$ -	\$ -	\$ -	
Berryfield, Lyndoch	\$ 108,472.00	\$ 108,472.00		\$ 108,472.00	\$ -	\$ 108,472.00	
Gruenberg, Moculta	\$ 170,447.00	\$ 170,447.00		\$ 170,447.00	\$ 125,611.54	\$ 44,835.46	
Woodlands, Williamstown	\$ 74,741.00	\$ 74,741.00		\$ 74,741.00	\$ -	\$ 74,741.00	
Hamiltons Road, Springton	\$ 118,526.00	\$ 136,044.00		\$ 136,044.00	\$ -	\$ 136,044.00	
Blackwood Road Cromer	\$ 106,631.00	\$ -		\$ -	\$ -	\$ -	
Craneford Road Eden Valley	\$ 94,491.00	\$ -		\$ -	\$ -	\$ -	
Road Resealing							
Krondorf Road, Tanunda - Krondorf Road to Grocke Road	\$ 284,915.00	\$ 165,654.00	-\$ 6,028.00	\$ 159,626.00	\$ 160,037.15	-\$ 411.15	
Krondorf Road, Tanunda - Grocke Road to Nitschke Road							
Krondorf Road, Tanunda - Krondorf Road to Grocke Road							
Grocke Road, Tanunda - Surface change - Sheed to Krondorf	\$ 20,987.00	\$ 15,203.00	-\$ 7,010.00	\$ 8,193.00	\$ 8,357.40	-\$ 164.40	
Nitschke Road, Tanunda - Krondorf Road to 150m from Krondorf Road	\$ 19,572.00	\$ 21,542.00	-\$ 11,424.00	\$ 10,118.00	\$ 10,117.72	\$ 0.28	
Lily Farm Road, Krondorf - Surface change - Spray sealed to Krondorf Road	\$ 23,512.00	\$ 37,309.00	-\$ 9,464.00	\$ 27,845.00	\$ 17,010.51	\$ 10,834.49	

Description	2025-26 Original Full Year Budget	Q2 Revised Full Year Budget	Proposed Budget Adjustments Q3	Proposed Full Year Budget Q3	Expenses to Date (as at 11 May 2026)	Remaining Budget to Proposed Q3 Budget	Relevant Notes
Barossa Court, Lyndoch - Barossa Valley Way to End	\$ 122,640.00	\$ 100,566.00	\$ 5,975.00	\$ 106,541.00	\$ 106,540.57	\$ 0.43	
Gordon Street, Lyndoch - Margaret Street to 81m from Robert Ross Drive	\$ 37,795.00	\$ -		\$ -	\$ -	\$ -	
Margaret Street, Lyndoch - William Street to Gordon Street	\$ 16,808.00	\$ 143,905.00	\$ 7,482.00	\$ 151,387.00	\$ 151,386.47	\$ 0.53	
Margaret Street, Lyndoch - William Street to John Street	\$ 42,692.00						
Margaret Street, Lyndoch - John Street to End	\$ 48,329.00						
Baird Street, Nuriootpa - Macarthur Street to Flinders Street	\$ 114,118.00	\$ -		\$ -	\$ -	\$ -	
Baird Street, Nuriootpa - Flinders Street to Francis Street West							
Baird Street, Nuriootpa - Francis Street West to Old Kapunda Road							
Siegersdorf Road, Tanunda - Surface Change-Hotmix to Light Pass Road	\$ 78,973.00	\$ -	\$ 6,075.00	\$ 6,075.00	\$ 6,486.42	-\$ 411.42	
Siegersdorf Road, Tanunda - Light Pass Road to Surface change-Spray Sealed 40m E							
Light Pass Road, Tanunda - Siegersdorf Road to Surface change-Spray Sealed 38m South	\$ 78,973.00	\$ 111,271.00	-\$ 8,170.00	\$ 103,101.00	\$ 103,512.48	-\$ 411.48	
Light Pass Road, Tanunda - Surface change - Hotmix to Siegersdorf Road	\$ 52,315.00	\$ -		\$ -	\$ 1,353.57	-\$ 1,353.57	
Light Pass Road, Tanunda - Salesyard Road - Hotmix to Angaston Road							
Light Pass Road, Tanunda - Angaston Road to Diagonal Road							
Rifle Range Road, Bethany - Barossa Valley Way to Surface change - sheeted 95m SE	\$ 25,725.00	\$ 31,576.00	-\$ 18,528.00	\$ 13,048.00	\$ 888.27	\$ 12,159.73	

Description	2025-26 Original Full Year Budget	Q2 Revised Full Year Budget	Proposed Budget Adjustments Q3	Proposed Full Year Budget Q3	Expenses to Date (as at 11 May 2026)	Remaining Budget to Proposed Q3 Budget	Relevant Notes
Hermann Thumm Drive, Lyndoch, Hermann Thumm Drive to Surface change-sheeted	\$ 132,619.00	\$ 274,316.00	\$ 29,194.00	\$ 303,510.00	\$ 301,739.58	\$ 1,770.42	
Hermann Thumm Drive, Lyndoch, Barossa Valley Way to Barritt Road							
Hermann Thumm Drive, Lyndoch, Fuss Road to Segment Limit - 1km S							
Hermann Thumm Drive, Lyndoch - Segment limit to Council Boundary							
Fife Street Angaston	\$ -	\$ 38,786.00		\$ 38,786.00	\$ 38,786.00	\$ -	
Bethany Road	\$ -	\$ 19,795.00		\$ 19,795.00	\$ 19,724.57	\$ 70.43	
Bethany Road - Tanunda	\$ -	\$ -	\$ 25,372.00	\$ 25,372.00	\$ 25,957.47	-\$ 585.47	
Coward Street - Nuriootpa	\$ -	\$ 33,078.00		\$ 33,078.00	\$ 33,074.19	\$ 3.81	
Penrice Road - Nuriootpa	\$ -	\$ -	\$ 24,769.00	\$ 24,769.00	\$ 24,768.33	\$ 0.67	
Springton Road - Williamstown	\$ -	\$ -	\$ 38,835.00	\$ 38,835.00	\$ 38,834.89	\$ 0.11	
Stockwell Road, Stockwell	\$ -	\$ -	\$ 20,000.00	\$ 20,000.00	\$ -	\$ 20,000.00	
Unallocated	\$ 5,987.00	\$ 96,960.00	-\$ 96,960.00	\$ -	\$ -	\$ -	
Road Construction / Reconstruction / Other							
Keyneton Road, Eden Valley – Stage 3 of the Moculta - Keyneton Rd sealing upgrade	\$ 750,000.00	\$ 850,000.00		\$ 850,000.00	\$ 813,169.78	\$ 36,830.22	
Yettie Road Construction - Year 1 of 2	\$ 1,000,000.00	\$ -		\$ -	\$ -	\$ -	
Kerbing Section Upgrades							
Gramp Ave - Angaston	\$ 20,000.00	\$ 20,000.00	-\$ 20,000.00	\$ -	\$ -	\$ -	
Murray Street - Angaston	\$ 18,000.00	\$ 18,000.00	-\$ 18,000.00	\$ -	\$ -	\$ -	
Magnolia Street - Tanunda	\$ 25,000.00	\$ -		\$ -	\$ -	\$ -	
Melrose Street - MT PLEASANT	\$ 52,000.00	\$ 52,000.00	-\$ 52,000.00	\$ -	\$ -	\$ -	Carried forward to 2026-27
Murray Street, Tanunda	\$ 51,000.00	\$ 51,000.00	-\$ 51,000.00	\$ -	\$ -	\$ -	
Gilbert Street, Lyndoch	\$ 69,000.00	\$ -		\$ -	\$ -	\$ -	
Kleinig Street Lyndoch	\$ 6,000.00	\$ -		\$ -	\$ -	\$ -	

Description	2025-26 Original Full Year Budget	Q2 Revised Full Year Budget	Proposed Budget Adjustments Q3	Proposed Full Year Budget Q3	Expenses to Date (as at 11 May 2026)	Remaining Budget to Proposed Q3 Budget	Relevant Notes
Bridges							
Project - Glen Gillian Bridge, Williamstown - Repair	\$ 60,000.00	\$ 60,000.00		\$ 60,000.00	\$ 2,458.98	\$ 57,541.02	
Project - Springton Road Bridge (Portuguese Bridge), Mount Crawford - Repair	\$ 90,000.00	\$ 90,000.00		\$ 90,000.00	\$ 1,057.06	\$ 88,942.94	
Project - Robin Bridge Nuriootpa, Repair gabion rock system	\$ 100,000.00	\$ 67,741.00	-\$ 15,000.00	\$ 52,741.00	\$ 49,754.08	\$ 2,986.92	
Moss Smith Road Bridge Design	\$ 28,112.00	\$ 83,568.00		\$ 83,568.00	\$ 79,404.06	\$ 4,163.94	
Unallocated Contingency	\$ 17,906.00	\$ -		\$ -	\$ -	\$ -	
Stormwater							
Project - Stormwater Inlet Capacity Upgrade, Langmeil Road / Basedow Creek, Tanunda	\$ 75,000.00	\$ 75,000.00	-\$ 40,000.00	\$ 35,000.00	\$ 5,929.84	\$ 29,070.16	
Project - Stormwater Culvert Crossing - Trial Hill Road, Pewsey Vale	\$ 65,000.00	\$ 65,000.00	-\$ 10,000.00	\$ 55,000.00	\$ 51,626.07	\$ 3,373.93	
Project - Stormwater Culvert Crossing - Pimpala Road, Cockatoo Valley	\$ 120,000.00	\$ 120,000.00		\$ 120,000.00	\$ 77,671.50	\$ 42,328.50	
Project - Stormwater kerbing and SEP - 145 Murray Street, Nuriootpa	\$ 17,120.00	\$ 17,120.00	-\$ 960.00	\$ 16,160.00	\$ 16,324.75	-\$ 164.75	
Project - Williamstown Ped Footbridge - Williamstown	\$ 35,000.00	\$ 35,000.00		\$ 35,000.00	\$ 33,500.00	\$ 1,500.00	
Calton Road to Hameister Court Drainage, Kalbeeba	\$ 227,768.00	\$ 227,768.00		\$ 227,768.00	\$ -	\$ 227,768.00	
Streetscaping							
Streetscaping - New/Upgrade	\$ 91,500.00	\$ 91,500.00	-\$ 91,500.00	\$ -	\$ -	\$ -	Transfer from New/Upgrade to Renewal/Replace
Streetscaping - Renewal/Replace	\$ -	\$ -	\$ 91,500.00	\$ 91,500.00	\$ 72,964.28	\$ 18,535.72	Transfer from New/Upgrade to Renewal/Replace

Description	2025-26 Original Full Year Budget	Q2 Revised Full Year Budget	Proposed Budget Adjustments Q3	Proposed Full Year Budget Q3	Expenses to Date (as at 11 May 2026)	Remaining Budget to Proposed Q3 Budget	Relevant Notes
Community Wastewater Management System (CWMS)							
Network Pump Station	\$ 400,000.00	\$ 400,000.00		\$ 400,000.00	\$ 41,955.20	\$ 358,044.80	
Rising mains and Infrastructure	\$ 178,032.00	\$ 178,032.00		\$ 178,032.00	\$ 23,205.17	\$ 154,826.83	
Nuriootpa Waste Water Treatment Plant	\$ 1,450,969.00	\$ 1,407,793.00		\$ 1,407,793.00	\$ 1,153,177.39	\$ 254,615.61	
Springton Waste Water Treatment Plant	\$ 251,850.00	\$ 251,850.00		\$ 251,850.00	\$ 191.75	\$ 251,658.25	
Stockwell WWTP Reuse Lagoon 2	\$ 240,000.00	\$ 240,000.00		\$ 240,000.00	\$ -	\$ 240,000.00	
Williamstown Lagoons	\$ 55,000.00	\$ 42,289.00		\$ 42,289.00	\$ 32,410.80	\$ 9,878.20	
Gooden Drive Pump Station and Rising Main Extension	\$ 266,783.00	\$ 264,592.50		\$ 264,592.50	\$ 9,714.90	\$ 254,877.60	
Gooden Drive Pump Station and Rising Main Extension	\$ 277,000.00	\$ 256,516.00		\$ 256,516.00	\$ 2,101.20	\$ 254,414.80	
Nuriootpa Site 2 – Reuse – Pump Station	\$ 83,480.00	\$ 83,480.00		\$ 83,480.00	\$ 9,611.55	\$ 73,868.45	
Tanunda Gravity Mains Renewal	\$ 120,000.00	\$ 120,000.00		\$ 120,000.00	\$ -	\$ 120,000.00	
Tanunda Lagoon & Infrastructure Aerator Reconditioning	\$ 65,840.00	\$ 65,840.00		\$ 65,840.00	\$ 396.31	\$ 65,443.69	
Water Reuse Infrastructure	\$ 39,850.00	\$ 42,299.81		\$ 42,299.81	\$ 71.80	\$ 42,228.01	
Operation Emergency IP and Manhole Repairs/Replacement	\$ 30,000.00	\$ 50,000.00		\$ 50,000.00	\$ 16,969.80	\$ 33,030.20	
Operation Emergency Drain Repairs	\$ 20,000.00						
Operation Construction of New Inspection Points	\$ 12,000.00	\$ 12,000.00		\$ 12,000.00	\$ 30,578.80	-\$ 18,578.80	
Lyndoch WWTP - Building	\$ -	\$ 12,268.00		\$ 12,268.00	\$ 20,016.81	-\$ 7,748.81	
Other							
Signage Trak System	\$ 17,037.00	\$ 34,492.00		\$ 34,492.00	\$ 4,859.30	\$ 29,632.70	
Project Management Costs for Capital Projects							
Project Management Costs	\$ 718,464.00	\$ 718,464.00		\$ 718,464.00	\$ 171,661.68	\$ 546,802.32	

Description	2025-26 Original Full Year Budget	Q2 Revised Full Year Budget	Proposed Budget Adjustments Q3	Proposed Full Year Budget Q3	Expenses to Date (as at 11 May 2026)	Remaining Budget to Proposed Q3 Budget	Relevant Notes
Corporate Services, Strategy and Innovation	\$ 1,358,571.00	\$ 1,418,310.82	-\$ 639,666.00	\$ 778,644.82	\$ 944,501.55	-\$ 165,856.73	
Telecommunications refresh	\$ 167,800.00	\$ 167,800.00	-\$ 144,378.00	\$ 23,422.00	\$ 23,422.06	-\$ 0.06	
Mobile Refresh	\$ 32,425.00	\$ 32,425.00		\$ 32,425.00	\$ 24,766.08	\$ 7,658.92	
TechnologyOne Upgrades	\$ 50,705.00	\$ 380,675.00	-\$ 380,675.00	\$ -	\$ 194,577.13	-\$ 194,577.13	\$335,287 transferred to operating budget, \$84,713.00 to be carried forward to 2026-27 operating budget. Actuals still to be transferred to operating.
TechnologyOne Upgrades - Project Management Costs	\$ -	\$ 39,325.00	-\$ 39,325.00	\$ -	\$ -	\$ -	\$335,287 transferred to operating budget, \$84,713.00 to be carried forward to 2026-27 operating budget
Hardware Refresh – Purchase Current Contract Out	\$ 279,000.00	\$ 279,000.00		\$ 279,000.00	\$ 272,790.88	\$ 6,209.12	
Hardware Refresh	\$ 350,000.00	\$ 359,740.06		\$ 359,740.06	\$ 346,703.75	\$ 13,036.31	
Asset Management System Hardware Purchases	\$ 16,139.00	\$ 16,138.76		\$ 16,138.76	\$ 13,527.20	\$ 2,611.56	
Defibrillator (approximately 20 required to meet new legislative requirements)	\$ 60,000.00	\$ 60,000.00		\$ 60,000.00	\$ 60,795.00	-\$ 795.00	
Core System Replacement Year 1 of 3	\$ 363,177.00	\$ 83,207.00	-\$ 75,288.00	\$ 7,919.00	\$ 7,919.45	-\$ 0.45	Carried forward to 2026-27
Core System Replacement Project Management Costs	\$ 39,325.00	\$ -		\$ -	\$ -	\$ -	
Nuriootpa Centennial Park Authority	\$ 1,265,733.00	\$ 345,733.00	\$ -	\$ 345,733.00	\$ -	\$ 345,733.00	
Camp Kitchen	\$ 170,000.00	\$ 170,000.00		\$ 170,000.00	\$ -	\$ 170,000.00	
Contribution to Lighting Upgrades	\$ 175,733.00	\$ 175,733.00		\$ 175,733.00	\$ -	\$ 175,733.00	Actuals sitting under 'Big Project, Recreation, Sport and Open Spaces' heading above
Nuriootpa Netball and Tennis Court Reconstruction (subject to grant funding)	\$ 920,000.00	\$ -		\$ -	\$ -	\$ -	
Grand total	\$ 33,253,523.00	\$20,333,898.31	-\$ 4,414,120.25	\$15,919,778.06	\$ 8,169,411.16	\$7,750,366.90	

DEBATE REPORT

4.8 ADOPTION OF ANNUAL BUSINESS PLAN AND BUDGET 2026-27 INCORPORATING THE LONG TERM FINANCIAL PLAN 2026-27 TO 2036-37

Author: Chief Executive Officer
26/51164

PURPOSE

To provide the final updated and adopted Annual Business Plan and Budget (ABPB) 2026-2027, incorporating the annual review of the Long-Term Financial Plan 2026-2027 to 2036-2037 (LTFP) for the Committees information and noting.

RECOMMENDATION 1

That Audit and Risk Committee, receive and note the updated 2026-2027 Annual Business Plan and Budget incorporating the annual review of the Long-Term Financial Plan 2026-2027 to 2036-2037, results of the consultation and final amendments and the Long-Term Financial Plan key financial indicators continue to be within target limits.

REPORT

Background

Council approved a draft ABPB and annual update to the LTFP for consultation at a special meeting of Council held on 13 May 2026. Council has also considered responses from the public consultation process and final recommended amendments from new and revised budget information at its meeting of 16 June 2026.

The ABPB was developed through a rigorous process of consultation and review with Council Officers and Elected Members and engagement with the community.

The draft pre consultation plan and updated Long-Term Financial Plan was reviewed by the Audit and Risk Committee at its May 2026 meeting.

This report provides a summary of the final adopted proposed ABPB and annual update to the LTFP.

Discussion

Revised Information

Valuation, General Rating, Service Changes – Analysis

Valuation

Valuation data, as provided by the Valuer-General, has been received and updated in Council's modelling tools, using the draft rating model as included within the Draft ABPB for 2026-2027 with minor amendments due to valuation changes as outlined in the table under General Rate Revenue below. Updates have been made to the

property valuation for the further data received on 13 June 2026 due to material changes in the valuations that would have resulted in significant additional and over collection of rates from the target budget set in the draft budget plus amendments approved by Council at its meeting of the 16 June 2026. There has been an increase of \$1,037,688,324 in total rateable property valuations from last years' property valuations, an increase of 11.24%. There has been a total of 276 new assessments, and the net change is 193 properties with a growth rate of 1.42%.

Total rateable valuations as at 13 June 2026 is \$10,272,066,804.

There has been an increase of \$1,056,342,900 in total property valuations from last years' property valuations, an increase of 11.20%. Total valuations as at 13 June 2026 is \$10,488,015,200.

General Rate Revenue

The overall increase to general rate revenue from last year has changed from the draft projection of 4.3% down to 3.43% based on the average valuation. This is due to higher valuation increases from the consultation rating valuations and the significant growth in valuations for new rateable assessment being greater than budgeted at 2.02%, with actual property assessment growth being 1.42%. Where there has been growth in valuations from revisions since the draft budget, rates in the dollar have been reduced to counter the increases and align the rates collected to the target budget value.

The latest valuation data saw significant increased valuations and property movement for residential land use and commercial – other with a drop in vacant land. This necessitated a reduction to the rates in the dollar for commercial from that consulted upon, and minor increase to residential to ensure the same target is achieved and relative consulted upon rate burden was maintained as best it can be in the model; otherwise it would have raised an additional \$110,000 in rate revenue over that set by Council in the draft policy settings with it all coming from commercial – other land uses. Council can elect to take that revenue and maintain the rates in the dollar however that is not recommended, as that additional revenue will increase the net rate increase but reduce Council's short term operating deficits. Please see the following table that highlights the recommended changes.

Local Government Categories	Land Use Code	Recommended Final		Consulted On		Change	
		Rate in the \$	No. of assessments	Rate in the \$	No. of assessments	Rate in the \$	No. of assessments
Residential	1	0.0023638	10192	0.0023630	10144	0.0000008	48
Commercial - Shop	2	0.0042810	256	0.0044885	254	-0.0002075	2
Commercial - Office	3	0.0042810	71	0.0044885	71	-0.0002075	0
Commercial - Other	4	0.0042810	360	0.0044885	356	-0.0002075	4
Industry - Light	5	0.0049700	45	0.0049700	45	0.0000000	0
Industry - Other	6	0.0169000	93	0.0169000	94	0.0000000	-1
Primary Production	7	0.0024350	2158	0.0024350	2164	0.0000000	-6
Vacant Land	8	0.0055810	515	0.0055810	531	0.0000000	-16
Other	9	0.0047650	142	0.0047650	141	0.0000000	1
			13832		13800		32

Service Charges - Community Wastewater Management System (CWMS)

The CWMS service charge for residential customers is proposed to be set at \$413.25 per annum, a reduction of \$4.00 against the draft plan due to greater connections

than modelled from growth; last year this was \$403.40 per annum representing a 2.44% increase. For non-residential customers the rate in the dollar for their valuation increased to \$0.000957 cents from \$0.0009445 cents reflecting valuation changes. Vacant land charges are proposed to increase from \$129 to \$135.

Service Charges - Waste Services

Overall, the refuse, recycling and green organics collection service charge has been increased from last year at \$284.30 to \$290.80; a small increase of \$2.80 to the draft budget amount due to final service numbers, reflecting an overall increase of 2.29% compared to 2025-26. The 140L Refuse Bin has increased from last year from \$137.20 to \$142.70, recycling has increased from last year from \$72.70 to \$73.50 and Green Organics increased from \$74.40 to \$74.60. The refuse collection service rate for 240L bins, available to commercial premises to upsize, has increased from last year at \$178 to \$185.

The service charges are based on cost increases for collection and disposal.

Operating and Capital Budget Amendments

Revised budget outcomes since commencement of consultation

As part of continually refining the budget with new and updated information there are various changes necessary and recommended. These are provided at Attachment 3, which includes responses to and assessment of public submissions.

In summary the amendments are:

Operating Adjustments

1. Recognition of operating program carry-overs with an overall impact to the budget of \$73,593 deficit already approved at Council meeting of 19 May 2026 as part of the Quarter 3 budget review for the 2025-26 financial year.
2. Inclusion of funds to undertake Stockwell Recreation Park masterplan review and design elements matching the associations offer \$10,000 deficit.
3. Rate revenue changes mainly as a result of additional property growth \$74,679.95 surplus impact. This also has the effect of further lowering the average base general rate increase to 3.47% from 3.60% from that which was consulted on.
4. Landscape Levy, minor correction \$201.02 deficit.
5. Increase Sister City budget by \$25,000 as it is a host year to support costs.
6. Rolling forward the Kegel club funding to 2027-28 as it is pending the generation of a grant/third party contributions of \$150,000. If this cannot be achieved, this project will be reassessed. The grant target has also been moved to 2027-28 meaning a \$150,000 deficit impact in 2026-27.
7. Recalculation of depreciation based on the estimated final capital program and carry-forwards \$92,866.51 surplus impact.
8. There are operating carry-overs for grants to be completed in 2026-27 for the Tanunda heritage trail markers, Hoffnungsthal sign replacement, Inspiring SA Library Grant, works Grow Minds Library Grant and Preventative Health Grant all which are cost neutral.

The net result of the proposed adjustments is a net deficit to the budget of \$33,703.07 with a projected 'above the line' operating deficit of \$742,391.

Please note the Federal Government budget papers indicated that the 2026-27 financial assistance grants will be forward paid in June at the rate of 80%. The amount received post adoption was \$2.395M, once again causing distortion to the budget outcome. The Q1 budget review for the 2026-27 year. The above deficit truly reflects the operating position estimates, however these paid in advance grants, it will result in a budget deficit in the order of \$3.1M.

Further, as the Committee is aware, with the implementation of our digital transformation program, called the Enterprise Resourcing Planning (ERP) solution project, the 2026-27 year will incur \$969,652 of project expenses which are short term (over three years only and are non-standard once-off costs not ongoing or continuous operating expenses). When adjusting for these payments the underling operating position of the budget is a surplus of approximately \$200K.

Capital Adjustments

1. Bringing to account expected capital carry-forwards for the 2026-27 financial year totalling \$2,778,039, which is cash neutral. Noting \$673,616 was already approved for carry-over and included in the draft budget estimates.
2. Funding transfer to replace Barossa Bushgardens nursery polytunnels at a cost of \$20,000 which have reached useful life and require urgent replacement. This cost is offset through a reallocation of capital funds from unallocated recreation budget.
3. Inclusion of Tanunda Bowling Club car park sealing \$100,000.
4. Rolling forward the Kegel club funding of \$277,000 to 2027-28 as it is pending the generation of a grant/third party contributions of \$150,000. If this cannot be achieved, the project will be reassessed. The \$150,000 grant target has also been moved to the 2027-28 operating budget.

Reserve Transfers

Service areas for CWMS and Waste, which have separate service charges and rates, are reconciled to the net operating result at the end of the financial year. Movements within these budgets are adjusted to/from the relevant reserve at the end of 2026-2027 and a report provided to Council in due course as is standard end of financial year practices. This is undertaken to ensure compliance with the rating provisions of the Act where service areas that are subject to a service charge or rate are over the long-term covering the cost of the service.

Annual Budget and Business Plan

As required under Section 123 of the Act, the draft Business Plan has been prepared and is contained within the first section of the draft ABPB 2026-2027.

The consolidated budgeted financial statements are included in the Annual Budget section of the ABPB.

Pursuant to Section 123 (7) of the Act, Council must adopt its Annual Business Plan with or without amendment before the adoption of its Annual Budget, as per the following excerpt:

- (7) Each budget of a council must-
- (a) be considered in conjunction with the council's annual business plan (and must be consistent with that plan, as adopted); and
 - (b) be adopted by the council after the council has adopted its annual business plan.

Pursuant to Section 153(5)(a) of the Act, Council must adopt its ABPB prior to adopting rates for the financial year.

Long-Term Financial Plan

As required by Section 122 of the Act, Council must undertake a review of its LTFP as soon as practical after adopting the Council's Annual Business Plan.

The annual review of the LTFP is included as a section within the ABPB document. It is noted that following the inclusion of the submissions and revised information above, the LTFP has been updated from the draft consultation document.

The LTFP sub-plans are prepared for Waste Services, CWMS Services, NCPA, all other Council services and consolidated to form Council's summary LTFP - this summary annual review is reported within the consolidated financial estimates in the ABPB. The LTFP includes known operational and capital expenditure programs to maintain, renew and implement assets and services as required for Council services over the ten years.

The plan has been updated for recent changes approved by Council, which has resulted in minor improvements to all indicators and operating budget outcomes.

Funding Plan

As required by Section 122 (1e) of the Act, to meet future service provisions, Council uses a mix of revenue sources including general rates, service charges, user and statutory charges, grants and contributions, commercial and other income along with loan financing as a means of funding both operating and capital expenditure.

Refer to the LTFP for Council's funding of operating and capital programs and requirements, indexation, financial assumptions and estimates, loan financing and financial indicators.

Revenue and Financing over the Forward Estimates

To deliver current service levels and forecast growth needs, Council plans to generate general rates income and predicts the following increases over the ten-year plan:

- For year 2026-27 as outlined in the ABPB attached.
- For the years 2027-28 and 2028-29 at 4.25%.
- For the years 2029-30 and 2030-31 at 3.00%.
- For the remainder of the plan 2.5%, which is in line with the Reserve Bank of Australia trimmed mean consumer price index forecast from July 2028.
- The above estimates do not include new properties - the growth estimates for additional income range between 0.50% and 1.5%.

Selected service areas use services charges and service rates to recover the cost. Increases to costs for waste services, being a three-bin system for refuse, recycling and green organics, range in future years from 3.5% to 4.0%; and Wastewater Management (CWMS) increases in future years range from 2.75% to 3.5%.

Other income changes funding the expenditure of Council are:

- General income from commercial activities and user charges such as caravan park, development fees and the like are estimated to increase at an average of 2.56% over the funding plan.
- Recurrent grants are based on known factors - where the grant is subject to indexation, 2.56% has been applied.

Expenditure

Operating expenditure is indexed within a range outlined in the LTFP, as a base the current RBA Trimmed Mean CPI forecast is 3.1% for 2027-28 budget reducing to 2.5% for the remainder of the 10-year funding plan. Further and full details are provided in the LTFP and there are no significant deviations in the settings from that which was adopted for consultation other than those already explained in this report.

Review of the Audit and Risk Committee

As part of the annual process, the Audit and Risk Committee at its meeting of 11 May 2026 reviewed the draft Corporate Plan 2026-27 and draft 2026-27 ABPB and annual update to the LTFP 2026-27 to 2036-37 and resolved the following:

4.10 DRAFT 2026-27 ANNUAL BUSINESS PLAN AND BUDGET INCORPORATING THE LONG TERM FINANCIAL PLAN REVIEW 2026-2027 TO 2036-2037 FOR REVIEW 26/36479

MOVED Mr Paprzycki

That the Audit and Risk Committee:

(1) *Having reviewed the information and settings provide the following comments for Council consideration:*

- *All key performance indicator targets are forecast to be achieved;*
- *Budget is consistent with the Long Term Financial Plan and differences have been explained;*
- *Inflationary pressures due to Middle East conflict have been considered and can be managed internally;*
- *Acknowledges the considerations of general uncertainty of the current global climate.*

(2) *Support the general settings of the Corporate Plan 2026-27 update and the 2026-27 Annual Business Plan and Budget incorporating the Long-Term Financial Plan 2026-2027 to 2035-2036 for the undertaking of statutory consultation on the Annual Business Plan and Budget incorporating the Long-Term Financial Plan.*

SECONDED Ms Hahn

CARRIED AC 2022-26/82

Summary and Conclusion

As required by Section 122 of the Act, the Council's Chief Executive Officer (CEO) is to prepare a report on the Council's long term financial performance and position, considering the provisions of Council's annual business plan and strategic management plans.

Council's Financial Sustainability Principles play an important part in the preparation of the LTFP and are included in the document. Council has adopted the Local Government sector key financial indicators to assess Council's long-term financial sustainability. The CEO report uses the Key Performance Indicators (KPIs) as a tool to analyse and measure forecasts to targets.

The measurement of Council's performance includes both financial and non-financial KPIs. These are reported within the document in detail for the budget year and in summary for the 10-year plan. An explanation of the variances for the LTFP KPIs are recorded in the document.

A Financial Sustainability Performance Report is included in the final ABPB in the LTFP. The amendments to the budget and LTFP see all key performance indicators meeting target settings based on the current elected body policy, service levels and investment settings.

ATTACHMENTS OR OTHER SUPPORTING REFERENCES

- | | |
|--------------|---|
| Attachment 1 | Annual Business Plan and Budget for the 2026-2027 Financial Year incorporating the Long Term Financial Plan 2026-2027 to 2036-2037 ↓ |
| Attachment 2 | Consultation Submissions and Public Meeting Notes ↓  |
| Attachment 3 | Summary of Changes - Responses to Public Submissions - Other Amendments ↓  |

Supporting references

Nil

COMMUNITY PLAN / CORPORATE PLAN / LEGISLATIVE REQUIREMENTS

Legislative Requirements

Section 123 of the Local Government Act 1999

RISK MANAGEMENT CONSIDERATIONS

These statements are qualitative in nature and designed to provide an indication of Council's general position when deciding to take or retain risk in pursuit of its objectives.

1. SERVICE DELIVERY

Refers to the delivery of services to the community, which includes the systems and physical assets that enable provision of these services,

including structures (such as roads, buildings and facilities) as well as IT infrastructure, plant, vehicles & other equipment.

No additional or changed considerations that were not already known are raised through the report.

2. SUSTAINABILITY & ENVIRONMENT

Relates to measures to preserve, protect and minimise impact on the natural environment, including sacred and indigenous lands, flora, fauna, heritage, water, waste, hazardous materials and pollution.

No additional or changed considerations that were not already known are raised through the report.

3. FINANCIAL

Refers to planning and control of Council's budget to align with the sustainable achievement of the desired outcomes articulated in its Community Plan.

Annual Business Plan and Budget 2026-27 Key Financial Performance Indicator Estimates

Financial Indicator	Annual Target	2023-24 Actual	2024-25 Actual	2025-26 Forecast	2026-27 Forecast
Operating Surplus	Target (4.0%) to 10.0%	(1,139)	493	(2,081)	(742)
Indicator		↑	↑	→	↑
Adjusted Operating	Target (4.0%) to 10.0%	947	(1,279)	(709)	N/a
Indicator		↑	↑	↑	N/a
Operating Surplus Ratio	Target (2.0%) to 10.0%	(2.5%)	0.9%	(3.9%)	(1.3%)
Indicator		↑	↑	→	↑
Adjusted Operating Surplus Ratio	Target (2.0%) to 10.0%	2.0%	(2.50%)	(1.30%)	N/a
Indicator		↑	↑	↑	N/a
Net Financial Liabilities (\$,000)	Not greater than operating revenue	17,169	37,385	35,986	49,791
Indicator		↑	↑	↑	↑
Adjusted Net Financial Liabilities (\$,000)	Not greater than operating revenue	16,705	40,916	34,614	N/a
Indicator		↑	↑	↑	N/a
Net Financial Liabilities Ratio	Not greater than 100%	37%	71%	68%	87%
Indicator		↑	↑	↑	↑
Adjusted Net Financial Liabilities Ratio	Not greater than 100%	36.0%	76.0%	63.8%	N/a
Indicator		↑	↑	↑	N/a
Asset Renewal Funding Ratio	Target (2.0%) to 10.0%	123.0%	84.0%	97.0%	138.5%
Indicator		↑	↑	↑	↑

Long Term Financial Indicators Summary

Consolidated Results: Key Performance Indicators and Financial Parameters		2026-27 Budget \$'000 or %	2027-28 LTFF \$'000 or %	2028-29 LTFF \$'000 or %	2029-30 LTFF \$'000 or %	2030-31 LTFF \$'000 or %	2031-32 LTFF \$'000 or %
Key Performance Indicators (KPI's) - Summary	Adopted target						
KPI 1 - Operating Surplus cumulative forward 10 year period	Surplus year 10	(742)	(908)	(870)	(13)	1,225	2,887
KPI 1 - Operating Surplus cumulative forward 10 year period - removing unawarded capital grants to be applied to renewal of assets	Surplus year 10	(2,449)	(4,053)	(4,023)	(3,174)	(1,937)	(274)
KPI 2 - Operating Surplus Ratio - Rolling 3 year - retrospective average	(2%) to 10%	(1.4%)	(1.8%)	(0.5%)	0.4%	1.0%	1.8%
KPI 2 - Operating Surplus Ratio - Rolling 5 year - retrospective average	(2%) to 10%	(0.9%)	(1.4%)	(0.9%)	(0.8%)	0.3%	1.0%
KPI 2 - Operating Surplus Ratio - Annual	(4%) to 10%	(1.3%)	(0.3%)	0.1%	1.3%	1.8%	2.3%
KPI 3 - Net Financial Liabilities ratio	0-100%	86.7%	83.4%	83.7%	74.7%	75.6%	76.0%
KPI 4 - Asset Renewal Funding Ratio - Annual - Using Asset Management Plan Forecast	80% to 110%	138.5%	136.8%	113.3%	127.8%	131.8%	120.3%

Consolidated Results: Key Performance Indicators and Financial Parameters		2032-33	2033-34	2034-35	2035-36	2036-37
		LTFP	LTFP	LTFP	LTFP	LTFP
		\$'000 or %	\$'000 or %	\$'000 or %	\$'000 or %	\$'000 or %
Key Performance Indicators (KPI's) - Summary	Adopted target					
KPI 1 - Operating Surplus cumulative forward 10 year period	Surplus year 10	4,489	6,611	8,792	11,959	15,483
KPI 1 - Operating Surplus cumulative forward 10 year period - removing unawarded capital grants to be applied to renewal of assets	Surplus year 10	1,328	3,450	5,631	8,798	12,322
KPI 2 - Operating Surplus Ratio - Rolling 3 year - retrospective average	(2%) to 10%	2.1%	2.4%	2.5%	3.0%	3.4%
KPI 2 - Operating Surplus Ratio - Rolling 5 year - retrospective average	(2%) to 10%	1.5%	2.0%	2.3%	2.7%	3.0%
KPI 2 - Operating Surplus Ratio - Annual	(4%) to 10%	2.1%	2.7%	2.6%	3.7%	3.9%
KPI 3 - Net Financial Liabilities ratio	0-100%	72.3%	65.5%	61.7%	52.9%	52.1%
KPI 4 - Asset Renewal Funding Ratio - Annual - Using Asset Management Plan Forecast	80% to 110%	93.8%	96.7%	89.1%	86.0%	98.8%

4. PEOPLE

Relates to recruitment, retention, wellbeing and safety of employees and volunteers and engagement and management of contractors as well as the wellbeing and safety of the community.

No additional or changed considerations that were not already known are raised through the report.

5. REPUTATION

Relates to policy, decisions, actions and circumstances that may cause Council to lose credibility with the community, ratepayers, key stakeholders, other levels of government and its own employees and contractors.

No additional or changed considerations not already known are raised through the report.

COMMUNITY ENGAGEMENT

Community consultation was undertaken in accordance with Council's instructions at its meeting on 13 May 2026.

2026-2027
ANNUAL BUSINESS
PLAN AND BUDGET
including Long Term Financial
Plan 2026-27 to 2036-37





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The Barossa Council acknowledges the Ngadjuri, Peramangk and Kurna people and their ancestral connection to land and pays respects to Elders past, present and emerging.

From the MAYOR

This annual business plan and budget is the last of this Council's term, and we have seen many exciting projects completed, underway or planned for. It is a time for consolidation for Council as we reach a point with The Big Project of recasting and assessing the future with the new Council.



This budget primarily provisions for core investment and completion of the last of the larger projects for a little while, the Barossa Creative Industries Centre. We will continue to plan for the future and we are excited to see Concordia likely to kick off in 2026-27 along with our normal growth, whilst we focus on maintaining our services and infrastructure over the long-term.

Our 2026-27 budget proposes a net increase of 3.43% in general rates and a further \$16.35 per annum for services charges to existing ratepayers, who receive all services. This equates to \$1.86 per week for the average residential ratepayer and \$2.02 per week on average for all ratepayers. We know costs continue to rise, however we have targeted a 1% saving and efficiency target in this year's budget to cover transformative internal projects to deliver long-term efficiencies such as AI and a new enterprise system. Again we will continue to ensure core funding allocations to our services and key infrastructure exceeding our infrastructure and asset management plan settings to slowly improve the condition of our assets. New spending this year is focussed on a long-term "New Footpath Program" aimed at adding and completing footpath networks as towns expand over a 10 to 15-year investment timeframe. The priorities for this program will be main streets, schools, medical facilities and general connectivity in each township. The existing footpath network, general buildings maintenance and road infrastructure also have funding increases. There is also growth in new properties revenue of 2.11%. Rural ratepayers' rates will receive an increase that is 50% lower, with the prior two years receiving a zero general rate increase, due to another tough drought year on the land and this can be afforded without shifting the rate burden significantly due to the amount of new growth and the savings and efficiency target incorporated into the budget to contain spending growth.



Highlights within our 2026-27 budget include:

Transport, stormwater, bridges, footpath infrastructure and equipment core investment of \$9.537m (not including carried over projects from 2025-26) consisting of:

- \$2.255m for maintenance of road, bridge, footpath, kerbing assets and road vegetation and tree management.
- \$1m to commence a two-year redevelopment of stormwater, footpath and Yettie Road subject to a successful road grant application.
- \$2.976m for renewal and upgrading of roads being road resheeting, resealing and replacement of existing footpaths assets.
- \$1.407m for the replacement and upgrading of the Moss Smith Road Bridge and approaches and a further \$125,000 for Pimpala Road culvert replacement.
- \$1.644m for plant and equipment with a new grader (the first of three for this and the next two years) and street sweeper being the two largest purchases.
- \$255k in the first year of the new footpath program growing to a base by year 10 of \$700k per annum; with allocations in the financial plan during this period totalling \$3.728m.
- \$11.849m in project funding under The Big Project for the Barossa Creative Industries Centre, with \$6.9m funded by the Commonwealth and a further \$500,000 from the State, the majority of this being funding carried forward from 2025-26.
- Funding of \$80k to commence designing a new depot and location assessment in readiness for Concordia and general expansion and utilisation of land to assist housing supply.
- Funding of \$130k design work for two significant wastewater management systems at Nuriootpa and Lyndoch for delivery in the next 5 years to address growth.
- Other building and general projects are \$200k for Murray Recreation Park facilities and pavilion upgrade; \$325k provision for Mount Pleasant Talunga Park oval and equestrian upgrades with the recent decision of Council choosing a lesser service intervention. This will require a reassessment of this budget early in the financial year; and funding to plan upgrades to Sandy Creek Recreation Park targeted for implementation in 2027-28 and 2028-29; \$100k for cabin upgrades at the Nuriootpa Centennial Park Caravan Park.





Other key direct investments in maintenance and service provision of note are:

- Management of halls, gallery and community facilities \$744,000
- Sport and recreation parks and facilities and pools \$2.657m
- Parks, gardens, playgrounds and open space \$1.471m
- Community Wastewater Management Systems \$1.743m
- Library services and facilities \$1.611m
- Caravan parks \$1.189m
- Waste management \$3.310m
- Economic development, events, tourism, and assisting local business \$950,000
- Community transport, home assistance, Barossa Gallery and general community programs \$2.162m.

Subject to funding support through grants and third parties Redevelopment of the Nuriootpa Centennial Park netball and tennis courts \$920,000 for design in 2026-27 and delivery in 2027-28.

The Annual Business Plan and Budget incorporating the annual review of the Long-Term Financial Plan is available on our website and at the Customer Support desk at our principal office located at 43-51 Tanunda Road, Nuriootpa.

Bim Lange OAM
Mayor



Have YOUR SAY

**Public consultation
has been completed
and closed on**

Thursday 11 June 2026

Please contact Council if you have any questions regarding the Annual Business Plan and Budget for 2026-2027 via:

Email: barossa@barossa.sa.gov.au

Principal Office: 43-51 Tanunda Road, Nuriootpa (Monday – Friday, 9am – 5pm)

Phone: 8563 8444

Online: visit barossa.sa.gov.au to review materials and provide a submission online.

Version	Status	Date
Version 1	Adopted for public consultation	13 May 2026
Version 2	Adoption	24 June 2026



The Barossa Council

7

our VISION

To create a vibrant and growing community where people support one another and come together to have fun and foster a sense of belonging, community spirit and connection to the Barossa.

Our MISSION

Our mission as shared custodians of the Barossa is to cultivate an identity that celebrates diversity, embraces inclusivity and promotes a prosperous future. We strive to be prepared and take a planned and thoughtful approach to building our future, one that is welcoming to all.

Our VALUES

Pride

We take pride in building strong communities in alignment with our environmental, social and governance framework.

Courageous Leadership

We value courageous leadership by being visionary, bold and innovative and taking proactive and positive action.

Community Spirit

We value our people and their cultural heritage, our landscapes and vistas, our food and wine, and our unique character.

Inclusiveness

We value diversity of people, inclusion, accessibility, and tolerance.



Our BAROSSA

The Barossa is a rich and diverse region and home to the internationally renowned Barossa wine region.

Prior to European settlement, the Barossa region was inhabited by the Peramangk, Ngadjuri and Kurna people. Colonel William Light first visited the area in 1837, naming the Barossa Range from which the region derives its name. The settlement of the Barossa region began in 1840, with settlers originating from the British Isles, Prussia and Silesia. Lyndoch was the first township to be settled in 1837.

Early farmers of the Barossa established vineyards in the 1840s and 1850s to supplement their primary activities of wool and livestock production and crop farming. In the late 1880s and 1890s there were substantial increases in the production of wine in the region which resulted in the establishment and subsequent expansion of a number of cellars. The wine industry has continued to grow from these early beginning and is the major source of income for the region, with the cultural landscape of present-day Barossa being reflective of the influence of the early British and German settler's influence.

The tourism industry has become a major focus for the continued development of the region with the Barossa acknowledged as one of the five most recognised wine regions in the world.

The Barossa Council was originally formed in 1996 after the amalgamation of the District Councils of Barossa, Tanunda and Angaston. The majority of the District Council of Mount Pleasant was later amalgamated in 1997. The Council covers an area of approximately 893 square kilometres, is located approximately 70 kilometres north-east of Adelaide, adjacent to the town of Gawler, and is home to a population of 23,558 people.

70km

Distance of
Principal Office
from Adelaide
CBD

893km²

Area of Council

13,832

Number of
Rateable
Assessments

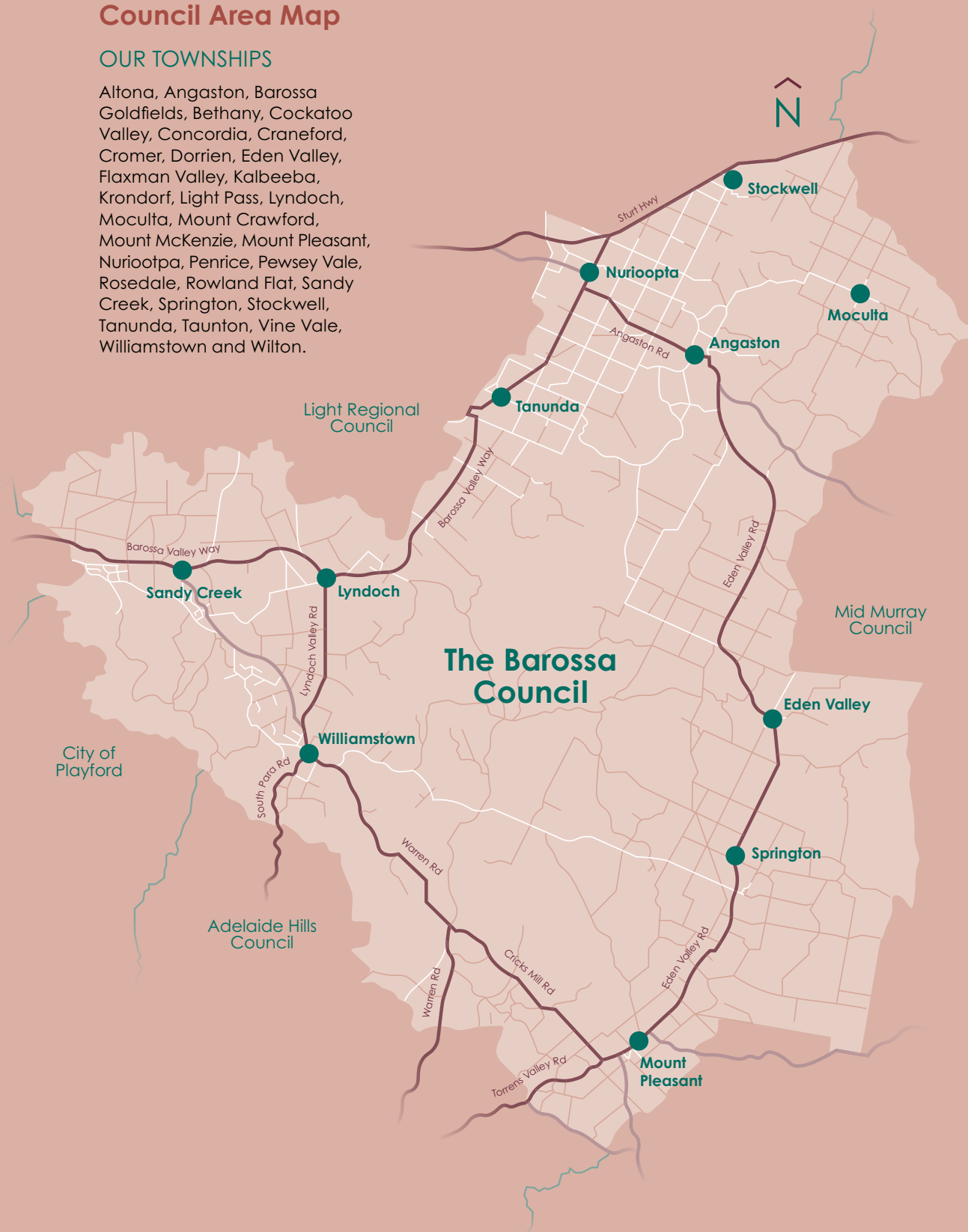
587

Number of
Non-Rateable
Assessments

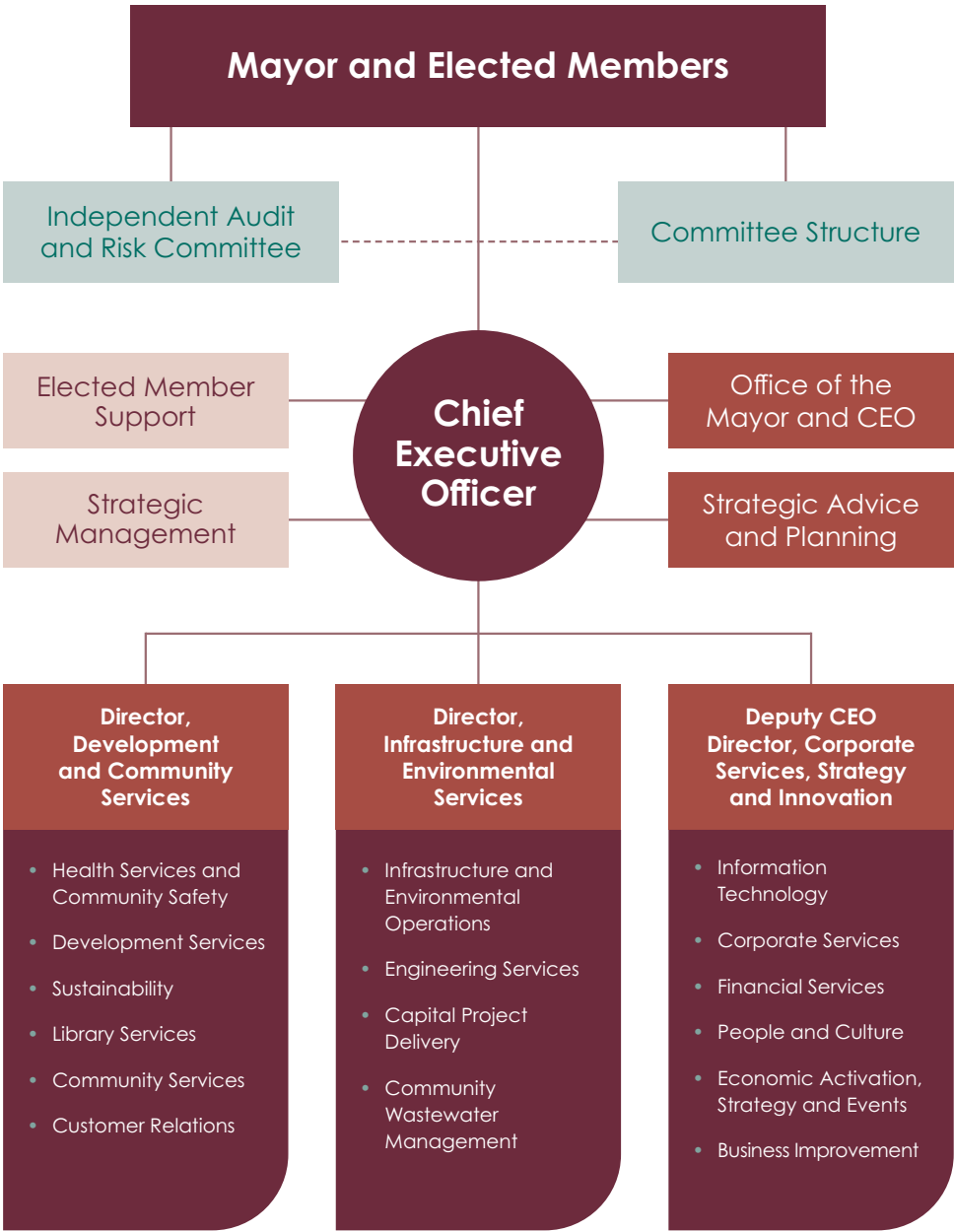
Council Area Map

OUR TOWNSHIPS

Altona, Angaston, Barossa
Goldfields, Bethany, Cockatoo
Valley, Concordia, Craneford,
Cromer, Dorrien, Eden Valley,
Flaxman Valley, Kalbeeba,
Krondorf, Light Pass, Lyndoch,
Moculta, Mount Crawford,
Mount McKenzie, Mount Pleasant,
Nuriootpa, Penrice, Pewsey Vale,
Rosedale, Rowland Flat, Sandy
Creek, Springton, Stockwell,
Tanunda, Taunton, Vine Vale,
Williamstown and Wilton.



Organisational STRUCTURE





OVERVIEW

Net Rate and Service Revenue	\$44.353m
Other Operating Revenue	\$13.053m
Operating Expenditure	\$58.148m
Net Operating Position Surplus / (Deficit)	(\$0.742m)
Capital Income	\$6.690m
Capital Expenditure (assumes 100% delivery achieved including carried forward projects)	\$31.487m
Capital Expenditure (projects underway and carried forward funds from 2025-26)	\$5.556m
New borrowings required	\$11.600m (\$9.000m not required in 2025-26)

The **Annual Business Plan and Budget** is The Barossa Council's statement of intended programs and outcomes for the coming financial year. This Plan has been developed through a rigorous process of consultation and review with Council Officers and Elected Members and follows the **Business Planning Framework** outlined in the Strategic Directions area of this document. It includes both continuing services, programs, and follows the strategic directions outlined in Council's Community Plan 2024 - 2044, the Long-Term Financial Plan (LTFP) – (the annual review is included in this document) and the Long-Term Infrastructure and Asset Management Plan.

The Barossa Council acts as custodian of approximately \$500m of infrastructure and other assets. This presents Council with a number of complexities, including how to allocate resources in order to satisfy community demands for new and expanded services, whilst ensuring appropriate resources are provided for maintenance and future replacement of existing community assets.

Council is committed to ensuring that the wide variety of services and activities it provides to the community reflect financial sustainability. The key measure of financial sustainability is ensuring operating expenditure (inclusive of depreciation) is fully funded from recurrent operating revenue streams. This means that Council should generally have sufficient recurrent revenue funds generated over the long-term financial plan to finance the programmed replacement of existing community assets at the end of their useful lives where services remain required. Refer to the section Financial Sustainability for details for this plan's forecast results.

2026-27 AVERAGE GENERAL RATE AND SERVICE CHARGES SUMMARY

General Rate (Excl. Growth)	Net Revenue Increase	3.43%
Commercial Bin Upgrade	Service Charge Increase	\$8.00
Refuse, Recycling and Green Organics	Service Charge Increase	\$6.50
CWMS - Residential	Service Charge Increase	\$9.85
CWMS – Vacant Land	Service Charge Increase	\$6.00
CWMS – Commercial	Service Rate Increase	\$18.37
Landscape Levy (collected on behalf of the State Government)	Service Rate Increase	\$0.81

Underlying Assumptions

- General Rate and Service Charge revenue increase on existing ratepayers to ensure Council is sustainable; indexation above includes revenue from growth but not increases in service numbers for Waste and CWMS.
- All other income and expenditure has been increased in line with the current cost for providing those services and consideration of Council's LTFP.
- Staffing costs increase in line with existing contracts, Enterprise Bargaining Agreements, Superannuation and current Legislation.
- The Consumer Price Index for Adelaide all groups is 4.9% as at the March 2026 quarter.
- Operating costs have been estimated from current known escalation costs, trends in costs associated with service delivery and contractual commitments.
- Increase in enterprise agreement costs average 4.5%.
- Servicing of borrowings will increase over the next 3 years to support infrastructure build.



Key Features

A comprehensive capital works program of \$31.487m which includes \$5.556m in carried over projects from the 2025-26 financial year.

Highlights within our 2026-27 budget excluding carried over projects (net new spend):

- Transport, stormwater, bridges, footpath infrastructure and equipment core investment of \$9.537m
- \$11.849m in project funding under The Big Project for the Barossa Creative Industries Centre, with \$6.9m funded by the Commonwealth and a further \$500,000 from the State
- Funding of \$80k to commence designing a new depot and location assessment in readiness for Concordia and general expansion and utilisation of land to assist housing supply
- Funding of \$130k design work for two significant wastewater management systems at Nuriootpa and Lyndoch for delivery in the next 5 years to address growth.
- Other building and general projects are \$200k for Murray Recreation Park facilities and pavilion upgrade
- \$325k provision for Mount Pleasant Talunga Park oval and equestrian upgrades with the recent decision of Council choosing a lesser service intervention. This will require a reassessment of this budget early in the financial year
- Funding to plan upgrades to Sandy Creek Recreation Park targeted for implementation in 2027-28 and 2028-29
- \$100k for cabin upgrades at the Nuriootpa Centennial Park Caravan Park.
- \$100k for sealing of the Tanunda Bowling Club car park
- \$10k to match funds from Barossa Valley Hockey Association to consider masterplan changes at Stockwell Recreation Park

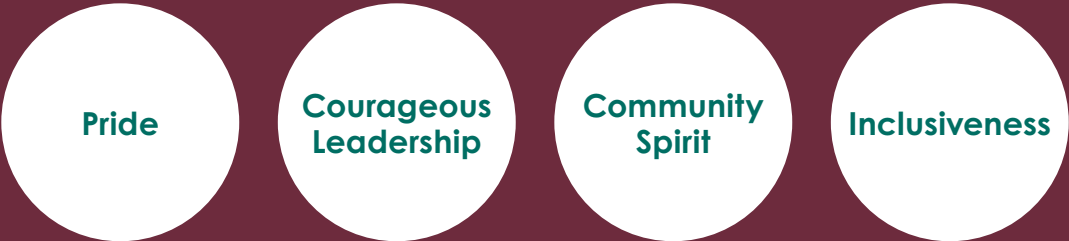
Other key operational services provision are:

- Management of halls, gallery and community facilities \$744,000
- Sport and recreation parks and facilities and pools \$2.657m
- Parks, gardens, playgrounds and open space \$1.471m
- Community Wastewater Management Systems \$1.743m
- Library services and facilities \$1.611m
- Caravan parks \$1.189m
- Waste management \$3.310m
- Economic development, events, tourism, and assisting to local business \$950,000
- Community transport, home assistance, Barossa Gallery and general community programs \$2.162m.



STRATEGIC Directions

The Barossa Council's Community Plan 2024-2044 was adopted by Council on 20 August 2024. The Community Plan is an aspirational document and cornerstone for future investment. It will guide future decision making over the next 20 years through the delivery of highlighted strategies and targets. The Community Plan shows commitment to the values of:



The Community Plan is based on the Environment Social and Governance framework and focusses strategic decision making and operational delivery on 5 key pillars:

- 1 Our Community
- 2 Our Economy
- 3 Our Environment
- 4 Our Places
- 5 Our Council

The Corporate Plan of Council gives effect to the Community Plan aspirations through strategic actions and business as usual activities and is reviewed annually.

The Annual Business Plan and Budget outlines the annual program that delivers upon the Community and Corporate Plan and their strategies as outlined in the following tables.



Our Community

Creating a safe and connected community where people have access to sustainable services and service levels and infrastructure they need and feel a sense of belonging.



Strategic Outcome	Role
Our community is welcoming, vibrant and safe.	Leader Provider/Regulator Advocate Facilitator/Partner
Our services and facilities are accessible.	Leader Provider/Regulator
We have a healthy respect for our diversity, character and history and are welcoming and supportive of all people.	Leader Provider/Regulator Advocate Facilitator/Partner
We support and advocate for sound planning and community outcomes in the implementation of the Concordia development in alignment with Councils vision, mission and principles for this development.	Leader Provider/Regulator Advocate Facilitator/Partner

Our Economy

Implementing economic development strategies to support future growth opportunities and a diversified and resilient economy showcasing the Barossa rural and regional character.



Strategic Outcome	Role
We strive to support income and job stability and growth for the future in support of quality-of-life outcomes.	Leader Provider/Regulator Advocate Facilitator/Partner
We partner with and support local business.	Leader Provider/Regulator
We are a destination of choice.	Leader Provider/Regulator Advocate Facilitator/Partner
We look to maximize community economic return	Leader Provider/Regulator Advocate Facilitator/Partner

Our Environment

Supporting a sustainable Barossa.



Strategic Outcome	Role
We support actions that manage our environment for future generations.	Leader Provider/Regulator Advocate Facilitator/Partner
We sustainably manage our resources and encourage sustainable practices.	Leader Provider/Regulator Advocate Facilitator/Partner

Our Places

Our places and spaces enhance the liveability, retain rural and regional character and diversity of our communities.



Strategic Outcome	Role
Our places are planned, managed, and sustainable.	Leader Provider/Regulator Advocate Facilitator/Partner
We have connected transport infrastructure and networks.	Leader Provider/Regulator Advocate Facilitator/Partner
We plan for and deliver infrastructure to enhance our places.	Leader Provider/Regulator Advocate Facilitator/Partner

Our Council

We strive to be a leader in regional Local Government and are committed to delivering effective, efficient, and valued services to the community.



Strategic Outcome	Role
We deliver a quality customer experience based on a willingness to innovate and drive change.	Leader Provider/Regulator
We are financially sustainable and take a planned and long-term approach to investment.	Leader Provider/Regulator
We have sound asset management services.	Leader Provider/Regulator
We have strong relationships, and where appropriate, partner with our community, industries, stakeholders, the Local Government sector and Governments.	Leader Provider/Regulator
We have a safe, healthy, and resilient workforce.	Leader Provider/Regulator

BUSINESS PLANNING

Framework

Council's Business Planning Framework describes how the Community Plan and its Key Result Areas, their associated Objectives and the Strategies reach these Objectives and provide guidance to the preparation of other Council long term and operational plans. Council's long term and operational plans are listed below.

Corporate Plan

Outlines key corporate actions to support the Community Plan and performance targets over four years.

Long-Term Financial Plan

Provides financial directions for the next 10 years.

Long-Term Infrastructure and Asset Management Plan

Provides the strategic upgrade, replacement and renewal programs for Council assets and infrastructure.

Annual Business Plan and Budget

Provides the annual financial and operational plans, objectives and performance targets for Council.

Regional Public Health Plan

Provides a coordinated strategy across Council to the health and wellbeing of communities and helps inform decisions in both soft and hard infrastructure.

Local Economic Development Plan

Provides policy direction for the continued development of the Council area.

Quarterly Business Plan and Budget Reviews

Outlines financial performance against the Annual Business Plan and Budget.

Monthly Financial Reports

Regularly tracks the finances of Council.

Annual Report

Describes the performance of Council on objectives set in the Annual Business Plan and Budget, as well as disclosing statutory information regarding the status of Council and Council services.



JOINT VENTURES and Associated Entities

Nuriootpa Centennial Park Authority (NCPA)

Established as a subsidiary of Council pursuant to Section 42 of the *Local Government Act 1999*, the NCPA manages and maintains the Barossa Tourist Park and adjacent sporting and leisure facilities on behalf of Council.

The projected 2026-27 financial results for the NCPA are included within Council's financial statements contained within this document.

Northern and Yorke Local Government Association (NYLGA)

Established in 1998, this organisation is formed under Section 43 of the *Local Government Act 1999* and operates as a regional subsidiary of Councils included in the membership. An amount of \$13,400 is included in the budget for membership of the NYLGA.

Gawler River Floodplain Management Authority (GRFMA)

Established in 2002, this organisation is responsible for the construction, operation, and maintenance of flood mitigation infrastructure in the Gawler River catchment. An amount of \$47,783 is included for the operational and maintenance subscription for the 2026-27 financial year. Council had a share in the net assets of the GRFMA of \$4.585m as at 30 June 2025.



Service PROVISION

Office of the Mayor and CEO

Australia Day Awards, Strategic Planning and Management, Organisational Reform and Leadership, Citizenship Ceremonies, Executive Support and Management, Advocacy, and shared Economic Development and Governance.

Corporate Services Strategy and Innovation

Information Systems and Technology, Records Management, Information Management, Advocacy, Organisational Development, Internal Audit, Human Resource Management, External and Internal Communications, Community Engagement and Consultation, Event Management, Risk Management, Business Transformation, Work Health and Safety, Grant Writing, Insurance Management, Organisational Performance Reporting, Procurement & Contract Management and Advice, Property Management, Operational Financial Management, Rating Services, Taxation Management, Payroll, Creditor and Debtor Management, Tourism Services, and shared Economic Development and Governance.

Development and Community Services

Planning and Building Assessment, Liquor Licensing, Dog and Cat Control, Compliance, Monitoring and Enforcement Matters, Public Health, Fire Prevention, Safe Food Practices, Heritage Advice, Immunisation, Parking and Traffic Controls, Strategic Land Use Planning, Sustainability, Waste and Resource Recovery, Advocacy, Library Services, Community Grants, Art and Culture, Volunteering, Services, Community Development, Community Transport and Home Assistance, Customer Support.

Infrastructure and Environmental Services

Building Asset Construction and Maintenance, Bridge Construction and Maintenance, Cemetery Management, Unmade Public Road Management, Road Closure Management and Approvals, Community Wastewater Management System Construction Operations and Maintenance, Treated Water Reuse Distribution System Construction, General Operations and Maintenance, Open Space Construction and Maintenance, Footpath and Bike Path Construction and Maintenance, Infrastructure Planning and Development, Asset Management, Advocacy, Recreational Oval Management, Public Lighting, Public Conveniences, Road Design Construction and Maintenance, Traffic Planning and Management, Road Safety Control, Event Support, Roadside Vegetation Management and Control, Tree Management, Stormwater Drainage and Construction and Maintenance, Engineering Development Assessment, Facilities (Buildings) Management, Quarry Operations and Resource Management, Waste (Transfer Station) Operations, Operational Environmental and Natural Resource Management.

The Big Project Strategic Planning and Management of Community Buildings and Recreational Facilities, Project Management, Grant Management, Community Engagement, Contractor Management.



2026-27 KEY ACTIVITIES

The following key activities represent strategic actions in Council's Corporate Plan that are set as specific works during the 2026-27 financial year or are ongoing and are above normal business as usual operations and delivery of associated service levels. Council's Community Plan provides a plan of core works, strategic actions and informs this Annual Business Plan and Budget.

Council's Corporate Plan provides extensive detail on the services provided and the levels of service provided, and can be located at www.barossa.sa.gov.au

Key Strategic Action	Corporate Plan Service Area
Undertake review of Animal Management Plan.	CS1 - Animals
Commence Infrastructure and Asset Management Plan review for completion in 2027-28 financial year.	CS3 - Assets
Complete CWMS and any final asset classes integration into asset system and long-term data management into business-as-usual IT architecture.	CS3 - Assets
Undertake a review of Caravan Park service levels, policy settings and service delivery model – carried over from 2025-2026 financial year.	CS4 – Caravan Parks
Implement approved Transition Plan for NCPA into Council operations deferred until 2026-27 financial year.	CS4 – Caravan Parks

24 2026-2027 Annual Business Plan and Budget



Key Strategic Action	Corporate Plan Service Area
Progress six priority recommendations endorsed from the Affordable Housing Recommendations Report, positioning Council as an advocate and partner in delivering long-term improvements to regional housing supply and diversity.	CS10 - Economic Development
Commence complete review of community land management plans and systems and processes including identifying land and properly surplus to future needs.	CS12 – Facility and Community Land
Development of Disaster Management Plan for Library and Gallery collections.	CS14 – Heritage
Complete Character Area review and present agreed findings and policy and code suggestions to the Minister for Planning.	CS15 – Land Use and Development
Complete identified employment lands investigations and policy and zoning changes to support future needs of the Barossa.	CS15 – Land Use and Development
Continue to develop ongoing relationships with Ngadjuri, Peramangk and Kurna Nations and potential pathways for reconciliation and recognition and work towards RAP.	CS19 – Social Inclusion
Investigate and engage with industry in collaboration with Barossa Australia to determine long term strategic approach, streamline of service provision and set pathway to broad based tourism in the Barossa.	CS21 - Tourism
Facilitate Phase 1-3 of a four-phase corporate brand refresh with a focus on evolving existing brand elements to achieve contemporary standards whilst retaining the essence of the existing logo.	BS3 – Communications and Marketing
Conduct November 2026 Local Government Elections and undertake induction and preliminary strategic planning with the new council.	BS4 – Council and Committees
Commence legislative reviews of Community Plan and supporting Corporate Plan.	BS13 – Strategic / Legislative Planning and Reporting
Undertake review of The Big Project, its governance and positioning and future target work with new Council.	BS13 – Strategic / Legislative Planning and Reporting
Undertaken next phase of workforce planning and development new Executive Leadership Team 3 year roadmap.	BS13 – Strategic / Legislative Planning and Reporting

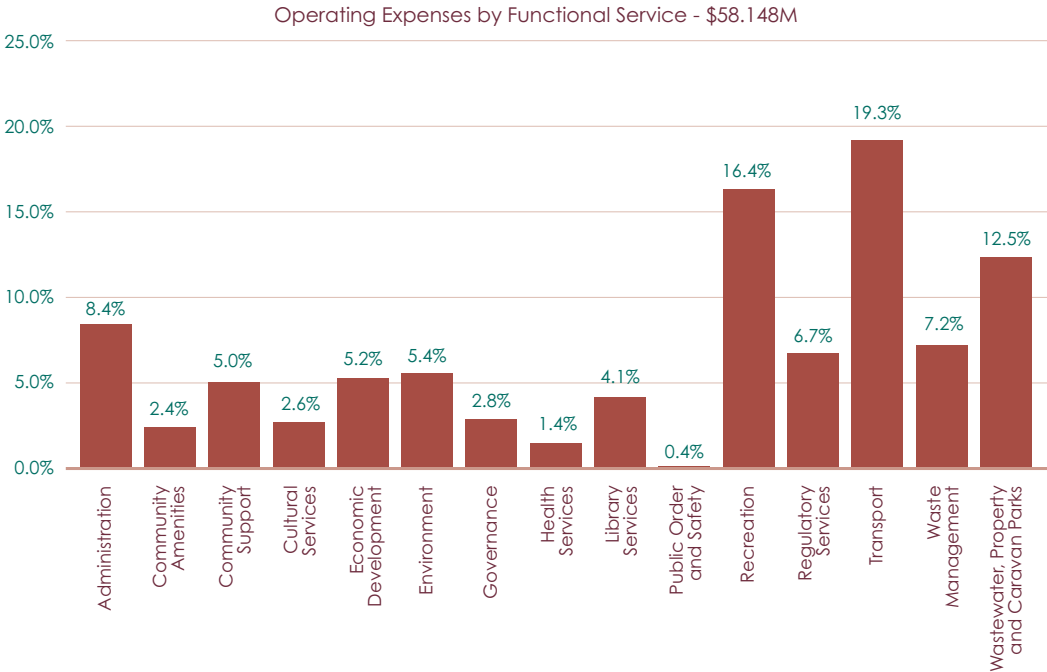
2026-27 EXPENDITURE

In support of service provision for 2026-27

The following graph shows operating expenditure for the 2026-27 financial year by the following functions in support of the provision of the services outlined. Full cost attribution (FCA) has been applied to the budget, which is an allocation of internal services to external services and does not affect the overall net result.

FUNCTIONS

Administration, Community Amenities, Community Support, Cultural Services, Economic Development, Environment, Governance, Health Services, Library Services, Public Order and Safety, Recreation, Regulatory Services, Transport, Waste Management, Wastewater, Property and Caravan Parks





2026-27 Capital Investment

In support of service provision for 2026-27

CAPITAL PROGRAM 2026-27

Description	2026-27 Budget
(Items noted as 'Carried Forward' are items transferred from the 2025-26 Budget)	
Development and Community Services	\$58,007
Library books	\$58,007
Infrastructure and Environmental Services	\$31,069,291
Buildings	\$1,062,401
Office/Depot works	\$30,000
Tanunda Depot demountable	\$100,000
New Depot planning	\$50,000
Tanunda Recreation Park – new public toilet (carried forward from 2025-26)	\$63,000
Murray Recreation Park, Eden Valley – tea room and kitchen	\$26,493
Murray Recreation Park, Eden Valley – shower and amenity block upgrade	\$200,000
Murray Recreation Park, Eden Valley – hot water replacement and asbestos removal	\$9,000
Angaston Memorial Reserve – toilet block	\$18,226
Angaston Memorial Reserve – toilet block (CWA)	\$77,461
Bethany Reserve – kitchen/picnic shelter	\$12,262
Tanunda Recreation Park – RSL clubrooms	\$10,000
Public toilet renewal program (includes carried forward from 2025-26)	\$340,088
Moculta Recreation Park - clubrooms (carried forward from 2025-26)	\$8,871
Old Union Chapel (carried forward from 2025-26)	\$42,000
Buildings - unallocated	\$75,000

Description	2026-27 Budget
Footpaths	\$843,595
Melrose Street, Mount Pleasant	\$25,000
Mount Crawford Road, Williamstown	\$30,000
Moculta Road, Angaston	\$75,000
Vine Street, Nuriootpa	\$57,000
Golden Way, Nuriootpa	\$15,000
Minge Way, Nuriootpa	\$15,000
Hearl Street, Nuriootpa	\$25,000
Barton Street, Nuriootpa	\$25,000
Park Street, Tanunda	\$15,000
North Street, Angaston	\$65,000
Noske Street, Lyndoch	\$15,000
Heinemann Park, Tanunda	\$23,000
Kegel Club pathway	\$15,000
Gilbert Street, Lyndoch	\$25,000
George Street, Williamstown	\$18,000
Carlisle Street, Williamstown	\$35,000
Valley Road, Angaston	\$141,900
Gramp Avenue, Angaston	\$41,250
Radford Road, Angaston	\$72,313
Barossa Valley Way Lyndoch (carried forward from 2025-26)	\$38,642
Nuriootpa High School footpath and safety provisions (carried forward from 2025-26)	\$41,150
Murray Street Tanunda (arried forward from 2025-26)	\$30,340
The Big Project, Recreation, Sport and Open Spaces	\$16,863,839
Barossa Creative Industries Centre (includes carried forward funds from 2025-26)	\$16,483,839
Talunga Park – Oval and Equestrian provision pending business case outcome	\$325,000
Recreation assets - unallocated	\$55,000

Description	2026-27 Budget
Motor Vehicles, Plant and Equipment	\$2,487,022
CWMS Technical Support Vehicle - South	\$65,000
CWMS Technical Support Vehicle - North	\$65,000
General Inspector, Office and Other Vehicles (includes carried forward from 2025-26)	\$603,708
Community Transport - Bus Replacement - Small Bus	\$90,000
New Streetsweeper	\$520,000
New grader	\$500,000
New Dual Cab Truck - Open spaces (includes carried forward from 2025-26)	\$148,814
Pool Car - IES B (carried forward from 2025-26)	\$28,650
Pool Car - DES A (carried forward from 2025-26)	\$28,650
Pool Car - CS (carried forward from 2025-26)	\$34,400
Community Bus 18 Seater (carried forward from 2025-26)	\$297,800
Zero Turn Mower (carried forward from 2025-26)	\$45,000
Ride on Front Deck Mower (carried forward from 2025-26)	\$60,000
Playgrounds and Other Recreation	\$811,716
Playgrounds – renewal/replacement (includes carried forward from 2025-26)	\$90,000
Playgrounds - new	\$62,415
The REX - Water Heaters and Other Efficiency Projects - Year 2 of 2 (includes carried forward funds from 2025-26)	\$597,095
Williamstown Pool	\$53,500
Angas Recreation Park - Lights (carried forward from 2025-26)	\$4,353
Nurioopta Centennial Park - Lights (carried forward from 2025-26)	\$4,353



Description	2026-27 Budget
Road Resheeting	\$1,450,500
Heggies Range, Flaxman Valley	\$110,000
Pontt Road, Mount Pleasant	\$83,500
Blockers Road, Mount Crawford	\$288,000
Craneford Road, Eden Valley	\$189,000
Cookes Hill Road, Springton	\$410,000
Goldfields Road, Cockatoo Valley	\$230,000
Blackwood Road, Cromer	\$140,000
Road Resealing	\$1,264,374
Magnolia Street, Tanunda	\$117,801
Ellen Place, Tanunda	\$24,532
Petras Street, Tanunda	\$73,591
MacDonnell Street, Tanunda	\$18,750
Krondorf Road, Tanunda	\$18,750
Langmeil Road, Tanunda	\$18,750
Greenock Road Service Road	\$69,156
Old Kapunda Road, Nuriootpa	\$298,152
Nicolai Road, Bethany	\$172,551
Cundy Court, Williamstown	\$41,482
Gaston Court, Williamstown	\$48,569
Springton Road, Williamstown	\$100,000
Road resealing - unallocated	\$262,291
Road Construction / Reconstruction / Other	\$1,029,000
Yettie Road Reconstruction - subject to grant funding	\$1,000,000
Keyneton Road (carried forward from 2025-26)	\$12,000
Fife Street Angaston (carried forward from 2025-26)	\$17,000

Description	2026-27 Budget
Stormwater / Drainage / Kerbing	\$480,732
Pimpala Road, Cockatoo Valley	\$125,000
Calton Road Stormwater (carried forward from 2025-26)	\$227,767
Gramp Ave Angaston Kerbing (carried forward from 2025-26)	\$20,000
Murray Street Angaston Kerbing (carried forward from 2025-26)	\$18,000
Melrose Street Mt Pleasant Kerbing (carried forward from 2025-26)	\$52,000
Road Drain Langmeil Road Tanunda (carried forward from 2025-26)	\$27,965
Trial Hill Road - Stormwater Culvert (carried forward from 2025-26)	\$10,000
Bridges	\$1,510,943
Moss Smith Road Bridge (includes carried forward from 2025-26)	\$1,422,000
Springton Road Bridge (carried forward from 2025-26)	\$88,943
Community Wastewater Management System (CWMS)	\$2,195,900
Gravity Mains Asset Management	\$60,000
Williamstown Rising Mains and Infrastructure	\$250,000
Operation Emergency IP and Manhole Repairs/Replacement	\$30,000
Operation Emergency Drain Repairs	\$20,000
Stockwell and Lyndoch Design	\$130,000
Operation Construction of New IP	\$12,000
Gooden Drive - Pumps Stn (carried forward from 2025-26)	\$254,415
Gooden Drive - Rising Main Extension (carried forward from 2025-26)	\$254,878
Springton Wastewater Treatment Plant (carried forward from 2025-26)	\$251,850
Network Pump Stations (carried forward from 2025-26)	\$358,045
Nuriootpa Site 2 - Reuse - Pump Stn (carried forward from 2025-26)	\$73,868
Stockwell Wastewater Treatment Plant - Pump Balance 1 (carried forward from 2025-26)	\$240,000
Nuriootpa Wastewater Treatment Plant (carried forward from 2025-26)	\$254,616
CWMS Operation Capital renew (carried forward from 2025-26)	\$24,000
Water reuse infrastructure (carried forward from 2025-26)	\$42,228

Description	2026-27 Budget
Other	\$350,000
Lyndoch Library carpark reseal	\$40,000
Tanunda Bowling Club car park sealing	\$100,000
Barossa Bushgardens replacement of polytunnels	\$20,000
Birdwood to Mount Pleasant bike path link additional allocation (includes carried forward from 2025-26)	\$190,000
Project Management Costs for Capital Projects	\$719,269
Project Management Resourcing for Capital Delivery - Miscellaneous	\$671,866
Project Management Resourcing for Capital Delivery - CWMS	\$47,403
Corporate Services, Strategy and Innovation	\$170,025
Mobile Phone Fleet Replacement	\$25,647
Telecommunication Infrastructure (carried forward from 2025-26)	\$144,378
Nuriootpa Centennial Park Authority*	\$190,000
Cabin Renewal – 5 cabins	\$100,000
Pool sail	\$50,000
Telecommunications/WIFI Upgrade to Caravan Park	\$40,000
Total	\$31,487,323

* Please note a provision has been made for \$920,000 in the Nuriootpa tennis and netball club resurfacing and lighting upgrade and seeking grants, however due to timing is anticipated to be delivered in the 2027-28 year.

Disclaimer: Capital items are a target program and subject to variation, alterations and additions to this list may occur throughout the year.





The Barossa Council 33

2026-27 Grants, Contributions and Asset Sales

GRANTS, CONTRIBUTIONS AND ASSET SALES 2026-27

Description	2026-27 Budget
Capital Revenue Disclosed as Operating Revenue (Above the Line)	\$2,512,185
Road to Recovery Grant - Federal Government Grant	\$917,730
Barossa Creative Industries Centre - State and Federal Government Grants	\$1,256,003
Yettie Road Special Local Roads Grant (Pending application outcome)	\$330,000
Angas Recreational Park Light Upgrade Payments	\$8,452
Capital Revenue Disclosed as Revenue for New and Upgrade of Assets (Below the Line)	\$4,177,665
Barossa Creative Industries Centre - State and Federal Government Grants	\$3,382,590
Equipment Sales	\$465,075
Yettie Road Special Local Roads Grant (Pending application outcome)	\$330,000
Total	\$6,689,850



2026-2027 Annual Business Plan and Budget



2026-27 OPERATING BUDGET

Council is budgeting total expenditure of \$76.917m in 2026-27 on the delivery of services and programs; maintenance of assets (excluding depreciation), renewed or new/upgraded assets and loan servicing. Estimated full cost attribution has been estimated in this plan. Council is budgeting to receive \$6.690m in additional grants and contributions for capital programs and sale of assets and therefore the net investment for Council is \$70.227m.

Operating Revenue

The 2026-27 Budget provides for total operating revenue of \$57.406m. Recurrent revenue streams of Council are:

\$m	%	Type	Description
\$44.353	77.26%	General Rates and Service Charges	General rates on properties as well as service rates (i.e. sewerage and refuse/recycling rates).
\$4.481	7.81%	User Charges set by Council	Charges for the Council's fee- based facilities and services such as caravan parks, swimming pools, community halls and facilities, cemeteries and refuse dump fees.
\$6.707	11.68%	Grants and Subsidies	Council seeks to attract as much grant funding as possible from other tiers of government and non- government organisations, thereby reducing the reliance on other revenue streams.
\$0.893	1.55%	Investment, Reimbursements and Other Income	Interest received on Council's deposits, reimbursements and other sundry income.
\$0.972	1.70%	Statutory Charges	Fees and charges set by State Government regulation and received by the Council for regulatory functions undertaken such as assessment of development and building applications, and dog control management.
\$57.406	100%	Total	

Operating Expenditure

The 2026-27 Budget provides for total operating expenditure of \$58.148m. Estimated full cost attribution has been applied - this is an allocation of internal services to external services and does not affect the overall net result. Recurrent expenditures incurred by Council are:

\$m	%	Type	Description
\$21.659	37.25%	Employee Benefits	All labour related expenses such as wages and salaries, and on-costs such as allowances, leave entitlements, workers compensation insurance and employer superannuation.
\$21.660	37.25%	Contractual Services, Materials and Other Expenses	Payments for external provision of services. Payments for physical goods such as water, fuel, energy, road materials, office consumables and administrative costs. Includes expenses not separately classified above such as other insurances, postage, telephone, government levies and contributions.
\$12.718	21.87%	Depreciation and Amortisation Charges	Annual consumption of Council's fixed assets (e.g. infrastructure, equipment, buildings, etc) over their useful lives and other assets such as computer systems.
\$2.111	3.63%	Finance Costs	Costs of financing Council's activities through borrowings.
\$58.148	100%	Total	

Council plans to raise a net sum of \$36.246m from general rates in 2026-27 (which includes revenue from growth in new properties of 2.11%). This amount excludes service charges (ie. charges relating to sewerage and refuse/recycling) and the State Government Landscape Board levy.

Council recognises that ratepayers would like increases to their rates to be as low as possible, however it is necessary to ensure that current services are properly funded and can continue to be delivered without significantly impacting standards or passing on a financial burden to future ratepayers, or cutting services utilised by the community. Current assets and infrastructure owned by Council deteriorate over time through wear and tear and must be replaced or renewed at appropriate intervals in order to prolong their lives and continue to deliver services to the community.

The increase in rate revenue will provide the necessary funding to meet the programmed upgrade, renewal and replacement plans and growth investments, as outlined in the Long-Term Infrastructure and Asset Management Plan, ensuring that existing services to the community will be maintained.

The indexation applied to general rate revenue is 3.43% plus 2.11% in additional revenue from new properties, this is above the target rate of revenue growth of 1.00%. Our number of property assessments has grown by 1.42%.

Council is aware of the impact of rates on ratepayers and is committed to providing and developing options to ease the rate burden through increasing its own efficiency and by providing those under financial hardship with appropriate alternatives to suit their circumstances.



Rating Policy

Section 147 of the *Local Government Act 1999* provides Council with the power to rate all land within The Barossa Council, except for land specifically exempted, such as Crown land and land occupied by Council.

Council is mindful of its responsibility to continually review its rating policy to ensure it is fair and equitable on its residents. The current Rating Policy is available for inspection at all Council branches and can be downloaded from Council's website at barossa.sa.gov.au.

Land Valuation Method

Council uses the capital value determined by the Office of the Valuer General as the basis for valuing land and calculating rates. Council considers that this method provides the fairest method of distributing the rate burden across all ratepayers.

The equity principle of taxation requires that ratepayers of similar wealth pay similar taxes and ratepayers of greater wealth pay more taxes than ratepayers of lesser wealth.

Property value is a relatively good indicator of market value of a property, providing the fairest method of calculating rates.

The total rateable property valuations provided by the Office of the Valuer General as at 13 June 2026 was \$10,272,066,804, an increase of \$1,037.688m (11.24%) compared to the prior year.

The table below includes valuation movements within all of the Local Government Categories:

Local Government Category	Total Valuation Movement
Residential	14.91%
Commercial	6.80%
Industry – Light	-5.16%
Industry – Other	-2.65%
Primary Production	3.95%
Vacant Land	11.91%
Other	3.13%



How rates are calculated

Council applies differential general rates based on the land use of the property, as outlined in the Local Government Category and Land Use tables which are on the previous page.



Fixed Charge

As part of the general rates, Council applies a fixed charge component so that all rateable properties make a fixed contribution towards the cost of administering Council's activities. The fixed charge has increased from \$458 to \$477.70 per assessment.

State Government Levies

Council collects a regional landscape levy on behalf of the Northern and Yorke Landscape Board (the Board) on all rateable properties. In this capacity, Council is operating as a revenue collector for the State Government and does not retain the revenue or determine how it is spent. Further information is available from the Board. The Board has increased the amount payable by 2.4%, however through distribution of the levy, Council's contribution has increased by 2.9%, increasing the average levy by \$0.81 or 1.33% per rateable property.

Mandatory Rebates

Council is required under the *Local Government Act 1999* to rebate rates payable on some land. Specific provisions are made for land used for specific purposes, e.g. health services, public cemeteries and educational institutions and is estimated at \$626,786 for the financial year.

Service Rates & Charges

Council provides various prescribed services pursuant to Section 155 of the *Local Government Act 1999*, which includes community wastewater management systems, refuse collection and kerbside recycling service.

The cost of these services, including a component for future capital works where appropriate, is recovered from those ratepayers utilising the service. Council is budgeting to recover:

- 1 \$3.729m for the service rates and charge for providing community wastewater management systems.
- 2 \$3.499m for the service charges for providing refuse, recycling and green waste services.

Discretionary Rebates

Discretionary rebates may be applied by Council on land used for community purposes under Section 166 of the *Local Government Act 1999* and is estimated at \$183,539 for the financial year.

General Rate Capping

Council offers a rebate of general rates (excluding the fixed charge) on the principal place of residence of a principal ratepayer where the increase in general rates levied upon a property exceeds the 2025-26 general rates levied by more than:

- 7.5% - for ratepayers on fixed government incomes
- 15% - for all other ratepayers.

Rate rebate, remission, relief and capping application forms with other eligibility criteria are available on-line on Council's website barossa.sa.gov.au, from Council's Principal Office or any branch office.

Concessions and Postponement

In order to support ratepayers who are in receipt of fixed incomes or are on low incomes, there are concessions available provided eligibility criteria are met. The 'Cost of Living Concession Payment' is paid directly to eligible concession holders by the State Government and the concession for Community Wastewater Management System (CWMS), is also paid directly by the State Government. The Department of Human Services administer all State concessions and Council has no part in approving or providing these concessions.

In accordance with the *Local Government Act 1999*, persons who hold a Seniors Card may apply to postpone payment for any amount in excess of \$500 (\$125 per quarter) for their principal place of residence.

Council encourages ratepayers who are experiencing difficulties in paying rates to contact Council to discuss support that may be available to alleviate any financial hardship. Council treats such enquiries confidentially.

Paying Rates

Council provides for quarterly payment of rates in September, December, March and June each year. Payments can be made via Council's website (barossa.sa.gov.au), B-Pay, Australia Post Billpay, by mail, allocated EFT payment or by cash/cheque/EFTPOS over the counter at the Nuriootpa or branch offices. If you would like to discuss alternative payment arrangements, please contact the Council.

Service Charges

The adopted LTFP included an increase for Waste and CWMS service charges to ensure cost recovery and the service charge increase is rounded to the nearest dollar.

CWMS Services

The Residential CWMS Service charge will increase from last year at \$403.40 to \$413.25. The Non-Residential CWMS service rate for each of the townships increases from \$0.0009445 per dollar of the property valuation to \$0.000957. An annual charge for vacant allotments has been increased from \$129 to \$135 for all other vacant allotments where a CWMS connection fee has been paid but no wastewater is being discharged. Total capital expenditure for CWMS is estimated at \$502,000 not including carried over projects from the 2025-26 financial year.

Waste Services

Overall, the refuse, recycling and green organics collection service charge has been increased from last year at \$284.30 to \$290.80 per annum. The 140L Refuse Bin has increased from last year at \$137.20 to \$142.70. Recycling has increased from last year at \$72.70 to \$73.50 while Green Organics increases from \$74.40 to \$74.60. The refuse collection service rate for 240L bins, available to commercial premises to upsize to 240L, has increased from last year at \$178 to \$185. The service charges are based on cost increases for collection and disposal.

Impact on Ratepayers

The Annual Business Plan and Budget for 2026-27 budgets for general rate revenue increases excluding growth of 3.43%. Growth from new assessments in value of rate revenue is 2.11%, above the 1.0% revenue growth target, with the additional properties growing by 1.42%.

The average change per rateable property for general rates across all categories of land use is \$104.80 per annum or \$2.02 per week. Depending on the other services received by ratepayers, service charges will differ. In summary the following table provides the impact of service changes or service rates.

Typical Service Mixes	Ave Annual Amount	Ave Weekly Amount
Residential / Rural Living – receiving full waste and CWMS services	\$16.35	\$0.31
Residential / Rural Living Vacant Land – no waste service but access to CWMS available	\$6.00	\$0.12
Commercial – receiving full waste and CWMS services	\$24.87	\$0.48
Industry – receiving full waste and CWMS services	\$24.87	\$0.48
Industry – receiving full waste service and no CWMS service	\$6.50	\$0.13
Rural – receiving full waste service and no CWMS service	\$6.50	\$0.13
Rural – receiving general and recycle waste and no CWMS	\$6.30	\$0.12

For more information on the rate revenue increases please refer to the LTFP section in this document.

The information on the following pages incorporates the overall rating and its impact using average valuations; rate changes for individual assessments will vary from these amounts. Further information is provided in the following tables.

Statement on Expected Rate Revenue

Please note: These figures represent a considered estimate of Expected Rate Revenue based on the most current information.

EXPECTED RATES REVENUE

General Rates Revenue	2025/26 (as adopted)	2026/27 (estimated)	Change	Comments
General Rates (existing properties)	\$34,937,324	\$36,137,339	(a)	3.43%
General Rates (new properties)		\$735,756	(b)	2.11%
General Rates (GROSS)	\$34,937,324	\$36,873,095	(c)	
Less: Mandatory Rebates	(\$598,562)	(\$626,786)	(d)	
General Rates (NET)	\$34,338,762	\$36,246,309	(e)	5.56%
	(e)=(c)+(d)			
Other Rates (inc. service charges)				
Regional Landscape Levy	\$828,505	\$852,292	(f)	The Regional Landscape Levy is a State tax, it is not retained by council.
Waste collection	\$3,348,755	\$3,499,390	(g)	Increased costs of contract and disposal and general operations.
CWMS	\$3,560,699	\$3,729,082	(h)	Increased costs of general costs and general operations.
	\$42,076,722	\$44,327,073		
Less: Discretionary Rebates	(\$175,725)	(\$183,539)	(i)	
Expected Total Rates Revenue	\$41,900,997	\$44,143,534	(j)	5.35%
	(m)=(e)+(g)+(h)+(i)			

ESTIMATED GROWTH IN NUMBER OF RATEABLE PROPERTIES

	2025/26 (as adopted)	2026/27 (estimated)	Change	Comments
Number of rateable properties	13,639	13,832	(k)	1.42%
	Actual	Estimate		

'Growth' is defined in the regulations as where new properties have been created which has added rateable properties to council's ratepayer base. Growth can also increase the need and expenditure related to infrastructure, services and programs which support these properties and residents.



ESTIMATED AVERAGE GENERAL RATES PER RATEABLE PROPERTY

	2025/26 (as adopted)	2026/27 (estimated)	Change	Comments
Average per rateable property	\$2,562	\$2,666	(I) 4.07%	

ESTIMATED AVERAGE RATES AND SERVICE CHARGES FOR RESIDENT RECEIVING ALL SERVICES

	2025/26 (as adopted)	2026/27 (estimated)	Change	Comments
Average per rateable property	\$3,129	\$3,250	3.87%	

Councils use property valuations to calculate each rateable property's contribution to the required rate revenue total. Councils do not automatically receive more money because property values increase but this may alter how rates are apportioned (or divided) across each ratepayer (ie. some people may pay more or less rates, this is dependent on the change in value of their property relative to the overall valuation changes across the council area). The total General Rates paid by all rateable properties will equal the amount adopted in the budget.

Notes

- (d) Councils are required under the *Local Government Act* to provide a rebate to qualifying properties under a number of categories:

Health Services - 100%
Community Services - 75%
Religious purposes - 100%
Public Cemeteries - 100%
Royal Zoological Society of SA - 100%
Educational purposes - 75%

- (e) Presented as required by the *Local Government (Financial Management) Regulations 2011* reg 6(1)(ea). **Please Note:** The percentage figure in (e) relates to the change in the total amount of General Rates revenue to be collected from all rateable properties, not from individual rateable properties (ie. individual rates will not necessarily change by this figure).

- (f) Councils are required under the *Landscape South Australia Act 2019* to collect the levy on all rateable properties on behalf of the State Government. The levy helps to fund the operations of regional landscape boards who have responsibility for the management of the State's natural resources.

- (h) Community Wastewater Management Systems

- (i) A council **may** grant a rebate of rates or service charges in a number of circumstances. The rates which are foregone via Discretionary Rebates are redistributed across the ratepayer base (ie. all other ratepayers are subsidising the rates contribution for those properties who receive the rebate).

- (j) Expected Total Rates Revenue excludes other charges such as penalties for late payment and legal and other costs recovered.

- (k) 'Growth' as defined in the *Local Government (Financial Management) Regulations 2011* reg 6(2)



EXPECTED RATES REVENUE (EXCLUDING FIXED CHARGE)

Land Use (General Rates- GROSS)	Total expected revenue			No. of rateable properties		Average per rateable property			Cents in the \$	
	2025/26	2026/27	Change	2025/26	2026/27	2025/26	2026/27	Change	2026/27	
Residential	\$15,408,903	\$16,510,306	7.1%	9987	10192	\$1,543	\$1,620	(p)	\$77	0.0023638
Commercial - Shop	\$769,039	\$775,878	0.9%	254	256	\$3,028	\$3,031	(p)	\$3	0.0042810
Commercial - Office	\$167,380	\$158,651	-5.2%	73	71	\$2,293	\$2,235	(p)	-\$58	0.0042810
Commercial - Other	\$1,519,305	\$1,655,876	9.0%	356	360	\$4,268	\$4,600	(p)	\$332	0.0042810
Industry - Light	\$118,094	\$118,658	0.5%	47	45	\$2,513	\$2,637	(p)	\$124	0.0049700
Industry - Other	\$4,453,460	\$4,678,468	5.1%	91	93	\$48,939	\$50,306	(p)	\$1,367	0.0169000
Primary Production	\$5,108,050	\$5,148,860	0.8%	2163	2158	\$2,362	\$2,386	(p)	\$24	0.0024350
Vacant Land	\$938,795	\$974,353	3.8%	527	515	\$1,781	\$1,892	(p)	\$111	0.0055810
Other	\$414,792	\$440,834	6.3%	141	142	\$2,942	\$3,104	(p)	\$163	0.0047650
Total Land Use	\$28,897,818	\$30,461,883	5.4%	13,639	13,832	\$2,119	\$2,202	(p)	\$84	

The above information is general rates only for each Land Use. Note: a rate notice also includes the fixed charge, Landscape Levy and where relevant service charges. Service charges include Waste Services for Refuse, Recycling and Green Organics and Community Wasterwater Management Systems (CWMS).

FIXED CHARGE

	Total expected revenue				Charge		Change
	2025/26	2026/27	Change		2025/26	2026/27	
Fixed Charge	\$6,031,402	\$6,411,212	6.3%		\$458.00	\$477.70	(a) \$19.70

This revenue amount is included in the General Rates GROSS figure at (c) and includes \$144,265.40 of growth from new properties.

Notes

- (p) Average per rateable property calculated as General Rates for category, including any fixed charge or minimum rate (if applicable) but excluding any separate rates, divided by number of rateable properties within that category in the relevant financial year.
- (a) A fixed charge can be levied against the whole of an allotment (including land under a separate lease or licence) and only one fixed charge can be levied against two or more pieces of adjoining land (whether intercepted by a road or not) if they are owned by the same owner and occupied by the same occupier. Also if two or more pieces of rateable land within the area of the council constitute a single farm enterprise, only one fixed charge may be imposed against the whole of the land.



ADOPTED VALUATION METHOD

Capital Value/Annual Value

Council has the option of adopting one of three valuation methodologies to assess the properties in its area for rating purposes:

- **Capital Value** – the value of the land and all improvements on the land; or
- **Annual Value** – a valuation of the rental potential of the property.

Council uses the capital value determined by the State Valuation Office as the basis for valuing land and calculating rates. Council considers that this method provides the fairest method of distributing the rate burden across all ratepayers on the following basis:

- The equity principle of taxation requires that ratepayers of similar wealth pay similar taxes and ratepayers of greater wealth pay more taxes than ratepayers of lesser wealth;
- Property value is a relatively good indicator of market value of a property, providing the fairest method of calculating rates.

PERFORMANCE

Measures

Measuring and monitoring performance is important to ensure our objectives are achieved and services are delivered to our community. Council monitors financial performance through its Business Planning Framework (refer also to the section on “Strategic Directions”). This includes:

Monthly Financial Reports

which regularly track Council finances;

Quarterly Budget Reviews which outline financial performance against the Annual Business Plan and Budget;

Audited Financial Statements which are included in the Annual Report as required under the *Local Government Act 1999*;

The Annual Report which describes the performance of Council on objectives set in the Annual Business Plan and Budget;

Council's Community Plan 2024-2044 includes the long-term objectives and strategies Council is striving to achieve. The Community and Corporate plans are used to form the Annual Business Plan and Budget.

To provide advice and recommendations on financial and governance matters, Council has appointed an **Audit and Risk Committee** which is made up of independent members with qualifications and experience in related disciplines.



Key Performance Indicators

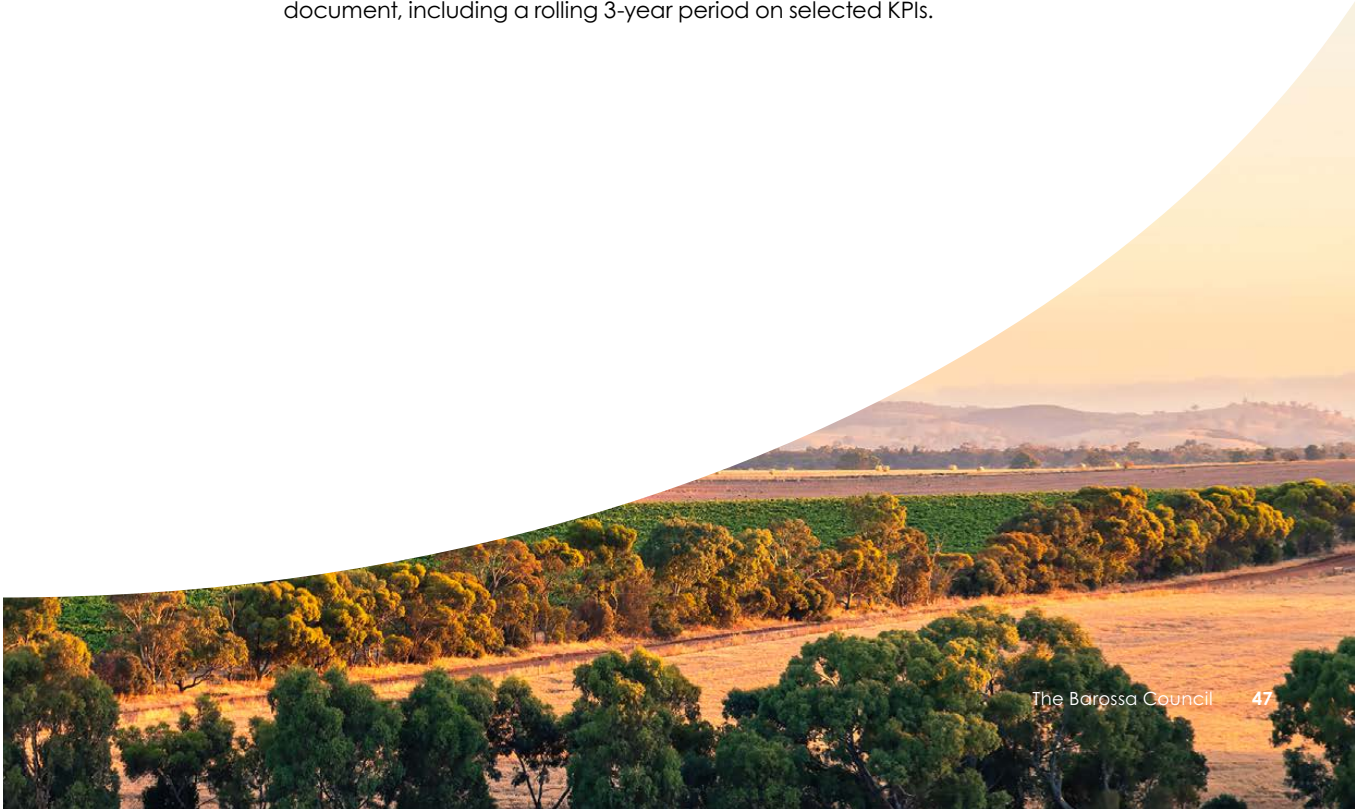
Council has a number of financial Key Performance Indicators (KPIs) which measure the impact of the annual budget on Council's financial position. Each of these indicators, together with associated comments, is outlined below:

INDICATOR LEGEND

Target Not Met	Target At Risk	Target Met
		

Forecast is the quarter 3 (Q3) budget update as at 31 March 2026, adopted by Council at the February meeting. Material financial information received since that time has been included.

Individual years are shown within the LTFP section in this document, including a rolling 3-year period on selected KPIs.



KEY PERFORMANCE INDICATOR 1:
OPERATING RESULT (\$'000)

Council's target is to achieve a cumulative operating break-even position or better, over any ten-year period. The operating result for 2026-27 is forecast to be a deficit of \$742,000. The cumulative ten-year period operating surplus is forecast to be \$15.483m - for more information refer to the LTFP section within this plan.

The 2023-24, 2024-25 and 2025-26 figures have been adjusted for early financial assistance grant payments received in June 2023 (for 2023-24) and June 2025 (for 2025-26), which impact the operating surpluses for 2023-24, 2024-25 and 2025-26. This indicator has therefore been adjusted in those years to reflect the true underlying result.

Year	2023-24 Actual \$'000	2024-25 Actual \$'000	2025-26 Forecast \$'000	2026-27 Budget \$'000
Result	(\$1,139)	\$493	(\$2,081)	(\$742)
Underlying Result	\$947	(\$1,279)	(\$709)	
Status	↑	↑	→	↑
Underlying Status	↑	↑	↑	





KEY PERFORMANCE INDICATOR 2:
OPERATING SURPLUS/(DEFICIT) RATIO

Expresses the projected operating surplus/(deficit) result as a percentage of total operating revenue. Council has set a target to achieve an annual operating surplus ratio of between -4% to 10%. The 2026-27 budgeted ratio is forecast to be -1.3%, which is within Council's target.

The 2023-24, 2024-25 and 2025-26 figures have been adjusted for early financial assistance grant payments received in June 2023 (for 2023-24) and June 2025 (for 2025-26), which impact the operating surpluses for 2023-24, 2024-25 and 2025-26. This indicator has therefore been adjusted in those years to reflect the true underlying result.

Year	2023-24 Actual %	2024-25 Actual %	2025-26 Forecast %	2026-27 Budget %
Result	(2.5%)	0.9%	(3.9%)	(1.3%)
Underlying Result	2.0%	(2.5%)	(1.3%)	
Status	⬆️	⬆️	➡️	⬆️
Underlying Status	⬆️	⬆️	⬆️	



KEY PERFORMANCE INDICATOR 3-1: NET FINANCIAL LIABILITIES (\$'000)

Council has set a target for Council's level of net financial liabilities to be no greater than its annual operating revenue and not less than zero. Net financial liabilities in 2026-27 is budgeted to be \$49.791m, which is below budgeted total revenue of \$57.406m.

Year	2023-24 Actual \$'000	2024-25 Actual \$'000	2025-26 Forecast \$'000	2026-27 Budget \$'000
Result	\$17,169	\$37,385	\$35,986	\$49,791
Underlying Result	\$16,705	\$40,916	\$34,614	
Status				
Underlying Status				

KEY PERFORMANCE INDICATOR 3-2: NET FINANCIAL LIABILITIES RATIO

Expresses the projected net financial liabilities as a percentage of total operating revenue for each year. It is Council policy (and industry best practice) that this ratio shall not exceed 100%. Council has set the target that if a net financial liabilities ratio is greater than zero but less than 100% of total operating revenue, the target is met.

The 2023-24, 2024-25 and 2025-26 figures have been adjusted for early financial assistance grant payments received in June 2023 (for 2023-24) and June 2025 (for 2025-26), which impact the total operating income for 2023-24, 2024-25 and 2025-26. This indicator has therefore been adjusted in those years to reflect the true underlying result.

Year	2023-24 Actual %	2024-25 Actual %	2025-26 Forecast %	2026-27 Budget %
Result	37%	71%	68%	87%
Underlying Result	36%	76%	63.8%	
Status				
Underlying Status				



KEY PERFORMANCE INDICATOR 4:
ASSET RENEWAL FUNDING RATIO

Expresses the rate by which assets are wearing out and being replaced by comparing capital outlays on renewal/replacement to the Infrastructure Asset Management Plans. Council has set the following target: Capital outlays on renewing/replacing assets net of proceeds from sale of replaced assets is greater than 80% but less than 110% of Infrastructure Asset Management Plans. A substantial amount of 'Upgraded' asset work completed each year is partly renewing components of existing assets. The calculation to compile this ratio does not include any upgrade costs as it is not considered 'renewal/replacement'. This is then effectively understating the expenditure for asset replacement, and the ratio is not then reflecting the true actual net asset renewals. It is expected the renewal spend information will be more accurate when the four-year review of the IAMPs is undertaken and the improvement plans from that work provides these projections per annum. This target is budgeted to be exceeded in 2026-27.

Year	2023-24 Actual %	2024-25 Actual %	2025-26 Forecast %	2026-27 Budget %
Result	123%	84%	97.0%	138.5%
Status	↑	↑	↑	↑

Non-Financial Performance Measures

Council continues to review its Key Performance Indicators (KPIs) to improve the measurement of performance. This is part of Council's Community Plan, as well as continuous improvement initiatives related to Council's Business Planning Framework. Indicators measuring the performance of Council in relation to the Annual Business Plan are shown below.

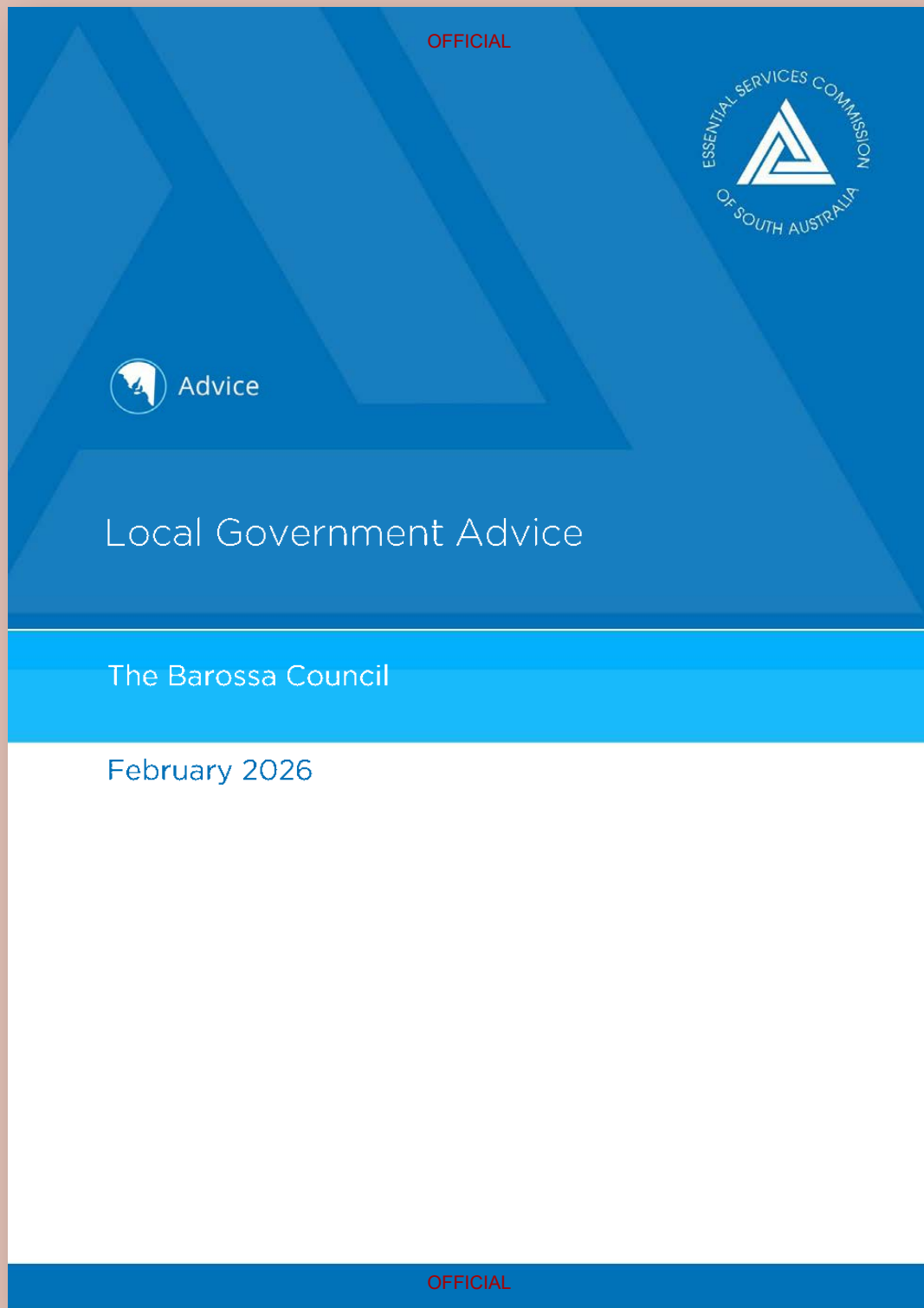
They provide information with regards to Council's capacity to effectively deliver services to our community and the targets Council intends to meet. Council's performance against these indicators is then reported in the Annual Report each year.

Indicator	Description	Target
Our Community		
Library Visits	The number of library visits and participation within the Barossa Council Area	5 visits per capita
Mutual Liability Claims	Number of successful Mutual Liability Claims against Council	3 or less per annum
Customer Request Completion Rate	Number of completed customer requests	90%
Community Support Program - Transport	Number of outputs - one way trips	Minimum 4,477
Community Support Program - Domestic Assistance	Number of outputs - hours	Minimum 3,058
Community Support Program - Home Maintenance and Repairs	Number of outputs - hours	Minimum 3,509
Community Support Program - Sector Support and Development	Activity Work Plan	Completed
Community Support Program - Group Social Support	Number of outputs - hours	Minimum 5,646
Community Support Program - Individual Social Support	Number of outputs - hours	Minimum 260

Indicator	Description	Target
Our Economy		
Tourism Customer Satisfaction with Visitor Information Services	Average Customer Satisfaction Rating	4 or above
Visitor Information Centre Bookings	Annual Booking Revenue (Accommodation/Tours/Tickets)	100% of Budget
Events	At least three key regional, state or national events hosted annually	3 or above
Our Environment		
Waste Disposal Rate	Percentage of waste disposed to landfill	Less than 65%
Recycling Rate	Percentage of waste recycled	More than 35%
Our Places		
Development Performance	Percentage of development applications determined within statutory timeframes	90%
Asset Spending Ratio	Ratio of asset expenditure on renewal, replacement and upgraded assets and maintenance on assets	Between 100% and 150% of Depreciation
Our Council		
LGA KPI Audit Action Plan	Percentage of KPI Audit Actions Complete	90%
LGA Risk Review	Percentage risk review conformance	90%
Operating Delivery	Actual Operating Expenditure as a Percentage of Budgeted Operating Expenditure	95%
Capital Program Delivery	Actual Capital Expenditure as a Percentage of Budgeted Capital Expenditure	92%



ESSENTIAL SERVICES COMMISSION OF SOUTH AUSTRALIA LOCAL GOVERNMENT ADVICE SCHEME REPORT



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Enquiries concerning this advice should be addressed to:

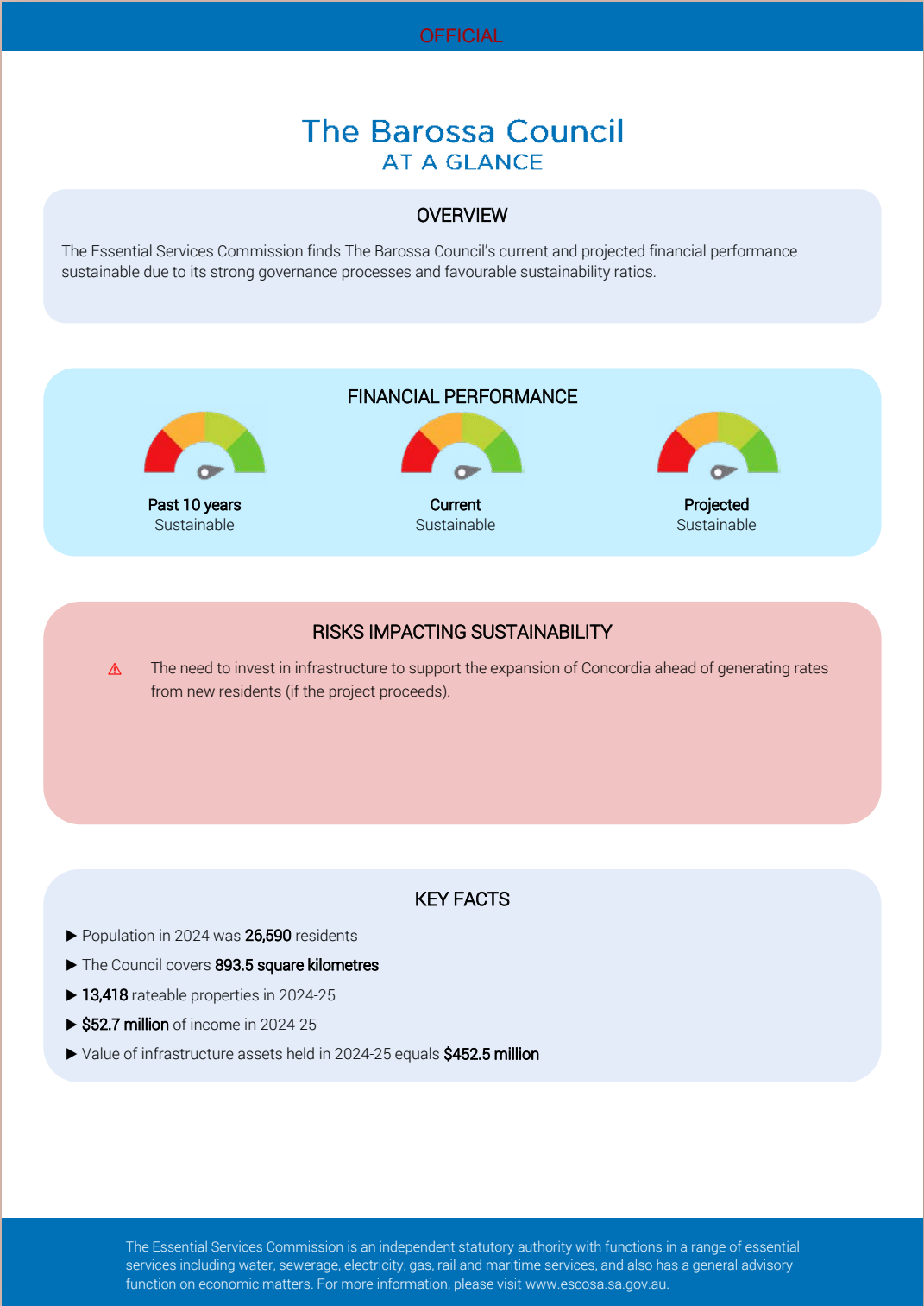
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1 Executive summary

1.1 Summary of observations

The Essential Services Commission of South Australia (**Commission**) finds The Barossa Council's current financial position to be **sustainable**. The Barossa Council faces low risks in achieving its operating surplus and effectively managing its assets over the forecast period. It has a strong and demonstrated focus on transparency, community consultation and agile service delivery.

The Barossa Council has managed its operating surplus conservatively during the 10-year Historical Period (from 2014-15 to 2023-24), achieving an average operating surplus ratio of 3.8 percent. It has forecast an operating surplus ratio for the period from 2025-26 through to 2034-35 of 2.1 percent per annum on average, which is lower than the historical result but reflective of its planned capital program.

Rates are the main source of income for The Barossa Council over both the Historical Period and the Forecast Period (from 2025-26 through to 2034-35), and they are increasing from 78.3 percent to 80.9 percent as a percentage of total income. Growth in the number of rateable properties is forecast to be modest at 0.8 percent, originating from small scale development. The Commission notes that the Council's forecasts exclude the Concordia development pending formal resolution of boundary reform proposals. The forecast Net Financial Liabilities Ratio is an average of 50.8 percent due to borrowing for 'The Big Project' (a 35-year project for key infrastructure assets delivered in phases). The Council plans to repay loans rapidly but could consider a slower repayment pace with commensurate spreading of rates revenue, to improve intergenerational equity.

The Barossa Council is taking a pro-active approach to managing its assets and has been transparent with the Commission and other stakeholders via its strategic documents about its governance and asset management practices. It has an ambitious capital program that was established in consultation with the Community and will cost an average of \$3.5 million per annum on new assets. This expenditure will not impact forecast capital spending of \$9.9 million per annum on renewal of existing assets.

1.2 Summary of recommendations

The Council has a range of sound practices in its strategic planning and asset management, including:

- ▶ reviewing expenditure regularly and consulting the community on priorities
- ▶ its approach to project planning that includes obtaining and publishing prudential reports
- ▶ aligning its Infrastructure and Asset Management Plan with its Long-Term Financial Plan and Annual Budgets, and
- ▶ its governance processes around new infrastructure projects.

To further strengthen the Council's sustainability, the Commission recommends that the Council:

1. **Consider** its pace of repayment of debt for 'The Big Project' to balance financial costs and intergenerational equity.
2. **Update** the condition data for all asset classes and ensure that asset useful lives are reviewed annually.
3. **Clarify underlying assumptions and include** summary information on asset condition within the Infrastructure and Asset Management Plan to improve transparency.
4. **Update** all strategic plans to reflect the impact of the Concordia Development at the earliest opportunity.

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2 About the advice

2.1 Background

The State Parliament has tasked the Commission, South Australia's independent economic regulator and advisory body, to provide advice on material changes proposed by local councils in relation to elements of their Strategic Management Plans (**SMP**), and on the proposed revenue sources, including rates, which underpin those plans.¹

A primary purpose of the Local Government Advice Scheme (**Advice or the Scheme**) is to support councils to make financially sustainable strategic decisions in their annual business plans and budgets, in the context of their Long-Term Financial Plans (**LTFP**) and Infrastructure and Asset Management Plans (**IAMP**).² IAMPs are commonly referred to as Asset Management Plans (**AMP**). The LTFP and the IAMP are both required as part of a council's SMP.³ Financial sustainability encompasses intergenerational equity,⁴ program (service level) and rates stability in this context.⁵ The other main purpose is for the Commission to consider ratepayer contributions in the context of all revenue sources, as outlined in the LTFP.⁶ In addition, the Commission has discretion to provide advice on any other aspect of a council's LTFP or IAMP it considers appropriate, having regard to the circumstances of that council.⁷

The first cycle of the scheme extends over four years from 2022-23 to 2025-26. The Commission has selected 19 councils for advice in the fourth year (2025-26) of the Scheme, including The Barossa Council.

This report provides the Local Government Advice for the Council in 2025-26.

The Council is obliged under the *Local Government Act 1999* (**LG Act**) to publish this advice and its response, if applicable, in its 2026-27 Annual Business Plan (including any draft Annual Business Plan) and in subsequent plans until the next cycle of the Scheme.⁸ Decision-making remains in the control of the Council.

The Commission thanks the Council for meeting with Commission staff and for providing information to assist the Commission in preparing this advice.

2.2 The Commission's approach

In providing its Advice for the Council, the Commission has followed the approach set out in the Framework and Approach – Final Report (**F&A**).⁹

¹ Amendments to the LG Act (s122(1c) to (1k) and (9)) specify the responsibilities for the Commission and local councils for the Local Government Scheme Advice. The Commission must provide advice to each council in accordance with the matters outlined in s122(1e), (1f) and (1g).

² Commonly referred to as Asset Management Plans (**AMP**).

³ The objectives of the advice with reference to a council's LTFP and IAMP are presented under LG Act, s122(1g). LG Act s122(1) specifies the requirements of a council's SMP, including the LTFP and IAMP.

⁴ 'Intergenerational equity' relates to fairly sharing services and the revenue generated to fund the services between current and future ratepayers.

⁵ Commission, *Framework and Approach – Final Report*, August 2022, pp. 2-3, available at www.escosa.sa.gov.au/advice/advice-to-local-government.

⁶ LG Act s122(1f)(a) and (1g)(a)(ii).

⁷ LG Act s122(1f)(b) and (1g)(b).

⁸ LG Act s122(1h).

⁹ Commission, *Framework and Approach – Final Report*, August 2022, available at www.escosa.sa.gov.au/advice/advice-to-local-government.

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The Commission has considered the Council's SMP documents and other documents (set out in the box below), with a particular focus on its performance and outlook against three financial indicators: the Operating Surplus Ratio (**OSR**), the Net Financial Liabilities Ratio (**NFLR**) and the Asset Renewal Funding Ratio (**ARFR**).¹⁰ Analysis of these three indicators captures financial and service sustainability, cost control and affordability risk.¹¹

The Commission reviews 10 years of historical data, being the years 2014-15 to 2023-24 (**Historical Period**) the "current year" 2024-25 and 10 forecast years, being 2025-26 to 2034-35 (**Forecast Period**).

Table 1: Strategic management documents referred to

- ▶ The Barossa Council, General Purpose Financial Statements for the year ended 30 June 2025.
- ▶ Corporate Plan, 2024-2028 (2024-2025 revision).
- ▶ Barossa Local Economic Development Plan, 2022-2027.
- ▶ Long-Term Financial Plan 2024/25 – 2033/34 Update as at 2 January 2025.
- ▶ Annual Business Plan and Budget 2025-2026 – Incorporating the review of the Long-Term Financial Plan for 2025/26 to 2034/35.
- ▶ Annual Budget and Business Plan 2024/25 (adopted 19 June 2024).
- ▶ UHY Haines Norton, The Big Project – Priority 1 Projects – 2023 Update, Prudential Review February 2024.
- ▶ Infrastructure Asset Management Plan, 2024-2034 – adopted 19 November 2024.

Given that the Commission must, in providing its advice, have regard to the objective of councils maintaining and implementing their IAMPs and LTFPs,¹² it has also considered the Council's performance in that context. Findings regarding the content of the Council's AMPs, and the alignment between its LTFP and AMPs,¹³ are discussed in Section 5.

The Commission has also reviewed the financial template provided by the Council, including its 2025-26 LTFP forecasts for 2025-26 to 2034-35, historical financial data, the number of rateable properties and Council staff (Full Time Equivalent or **FTE**) numbers from 2014-15 onwards.¹⁴ The charts and tables in the Advice are primarily sourced from these datasets. In addition, the Commission has reviewed the Council's audit committee reports, and other public information, as appropriate.

The Commission has reported estimates in nominal terms to identify 'real' rather than 'inflationary' effects. In the charts, the Consumer Price Index (**CPI**) line for the Historical Period is calculated as the compound annual growth rate in the CPI (Adelaide) series from 2014-15 to 2023-24, being

¹⁰ The three financial indicators are specified in the Local Government (Financial Management) Regulations 2011. Since 2011, each council has been required to include these three indicators in its plans, annual budget, mid-year budget review and annual financial statements. Councils can adopt their own target range for each ratio, but the Commission is guided by the Local Government Association (**LGA**) target ranges, which were established and agreed during the development of the LGA Financial Sustainability Papers (2006-2011).

¹¹ The F&A listed 29 analytical questions that the Commission has considered in assessing the Council's performance against these indicators to determine affordability, cost control and other sustainability risks.

¹² LG Act s122(1g)(a)(i).

¹³ As required under s122(1b) of the LG Act.

¹⁴ The Council's estimates for the 2024-25 financial year were unaudited at the time of preparing this advice.

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2.9 percent.¹⁵ Each financial year is the average of the four quarterly results. The CPI for the Forecast Period is calculated as the compound annual growth rate in the CPI (Australia) series from 2025-26 based on the Reserve Bank of Australia (RBA) (Australia-wide) inflation forecasts to the December 2027 quarter, and the midpoint of the RBA target range (2.5 percent) thereafter, yielding an average inflation rate for the Forecast Period of 2.5 percent. Similarly, for the current year 2024-25, we have observed a CPI (Adelaide) of 2.4 percent.

Finally, in formulating this Advice, the Commission has had regard to all discussions and engagement with the Council, including the meeting with Council officers and the individual circumstances of the Council, including:

- ▶ its location as an Urban Fringe Council
- ▶ its income level (\$52.7 million in 2024-25¹⁶), and
- ▶ the size of its rates base (around 13,418 ratepayers in 2024-25¹⁷).

Throughout this Advice, the Commission has identified several key points and assigned the following risk category to those points:

Legend:  Low-risk  Moderate-risk  High-risk

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¹⁵ The assumed CPI for the Historical Period is 2.9 percent, being the compound annual growth rate in the CPI (Adelaide) series from 2014-15 to 2023-24. Source: [Consumer Price Index, Australia, June Quarter 2024 | Australian Bureau of Statistics](#)

¹⁶ The Barossa Council General Purpose Financial Statements for the year ended 30 June 2025, p 3.

¹⁷ Based on the Council's financial reporting template provided to the Commission.

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3 Council profile

The Council is classified by the Commission as an 'Urban Fringe' council and is one of five in this category in South Australia.¹⁸ It covers an area of 893.5 square kilometres, has an estimated resident population of 26,590 (at 30 June 2024),¹⁹ and approximately 13,418 rateable properties (on 1 January 2025).²⁰

The Council is in the mid-north region of South Australia, formed in 1996 by amalgamation of the District Councils of Barossa, Tanunda and Angaston, and the amalgamation of the District Council of Mount Pleasant in 1997.²¹

Figure 1: Council Area



The Council region has the following attributes:

- ▶ historical rateable property growth of approximately 0.7 percent per annum²²
- ▶ population density of 29.8 persons per square kilometre²³
- ▶ 989 kilometres of sealed and unsealed roads, of which 61.6 percent are unsealed roads²⁴
- ▶ employment sectors mainly in manufacturing (18.5 percent), healthcare and social assistance (11.5 percent), education and training (8.5 percent) and construction (8.1 percent)²⁵, and
- ▶ a median population age of 45.5 years.²⁶

¹⁸ Commission, *Fact Sheet - Local Government Advice Scheme – Schedule of Councils*, May 2023, available at <https://www.escosa.sa.gov.au/ArticleDocuments/21947/20240731-Advice-ScheduleOfCouncils-FactSheet.pdf.aspx?Embed=Y>.

¹⁹ Refer to Australian Bureau of Statistics, *Data by region*, available at <https://dbr.abs.gov.au/region.html?lga&rgn=40310>

²⁰ Based on the Council's Financial Reporting template provided to the Commission.

²¹ The Barossa Council Annual Business Plan and Budget 2025/26, p. 7.

²² Based on the Council's Financial Reporting template provided to the Commission.

²³ Refer to Australian Bureau of Statistics, *Data by region*, available at <https://dbr.abs.gov.au/region.html?lga&rgn=40310>

²⁴ Refer to the Department of Infrastructure and Transport - Local Government Grants Commission, *2023-24 Database Reports*, available at: <https://www.dit.sa.gov.au/local-government/grants-commission/publications#database>

²⁵ Refer to Australian Bureau of Statistics, *Data by region*, available at <https://dbr.abs.gov.au/region.html?lga&rgn=40310>

²⁶ Refer to Australian Bureau of Statistics, *Data by region*, available at <https://dbr.abs.gov.au/region.html?lga&rgn=40310>

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4 Material plan amendments in 2025-26

Significant increases in Council financial estimates for 2025-26 to 2033-34 compared with the same period in the previous LTFP are due to borrowing for new capital projects. Capital expenditure on new and upgraded assets has increased markedly. The Council maintains transparent forecasting and indexation practices, with rate rises tied to CPI and property growth. The changes partially reflect the impact of 'The Big Project' and are explained further in the Council's LTFP.

The material amendments to some of its main financial forecasts are listed in the table below (in nominal terms).²⁷ To ensure a comparable analysis of forward estimates between the 2024-25 and 2025-26 LTFPs, the Commission has reviewed the nine overlapping years' statistics: 2025-26 to 2033-34 and identified material amendments accordingly.

4.1 Key points

 The Council's methodology for indexation is transparent and published.

Table 2: Historical and forecast financial items

Selected Financial Item	Sum of 2025-26 to 2033-34 estimates in 2024-25 LTFP (\$ million)	Sum of 2025-26 to 2033-34 estimates in 2025-26 LTFP (\$ million)	Change in 2025-26 estimates (\$ million)	Change in 2025-26 estimates (percent)
Capital expenditure on new and upgraded assets	\$5.9	\$33.7	\$27.8	+470.0

4.2 Changes to capital expenditure estimates

Capital expenditure on new infrastructure has increased by 470.0 percent due to ongoing expenditure for 'The Big Project' and other capital projects. Assets, the AMPs, and the Council's capital expenditure outlook are discussed further in Section 5.3.

4.3 Indexation adjustments

The Council has a structured approach to forecasting and has clear and comprehensive information for ratepayers about its revenue and expenditure estimates and assumptions underlying its forecasts for rate increases and the LTFP. Its general rates increase for 2025-26 is based on the RBA's May 2025 trimmed CPI,²⁸ plus anticipated rateable property growth together with a component for funding capital programs (further discussed in section 6.)

²⁷ Table 2 shows only selected financial items to demonstrate the material amendments made by the Council in its 2025-26 estimates.
²⁸ Annual Business Plan and Budget 2025/26, p. 49.

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5 Financial sustainability

5.1 Operating performance

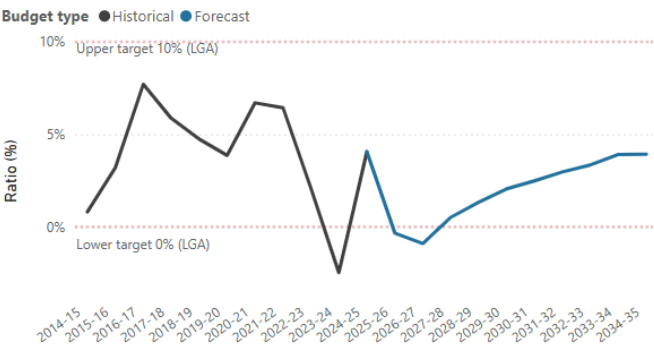
5.1.1 Key points

- ✓ The Council has achieved an average OSR of 3.8 percent indicating sustainability in operating performance during the Historical Period.
- ✓ In the Historical Period, expense growth per property was equal to inflation.
- ⚠ In the Forecast Period, the Council expects an annual average surplus less than its historical average performance but is likely to remain sustainable.
- ✓ The Council's ongoing reviews of expenditure and consultation with the community demonstrate good practice.

The Council remains financially sustainable, maintaining an average historical OSR of 3.8 percent, with forecasts slightly lower at 2.1 percent due to planned capital expenditure. Income and expenses have grown at rates matching or exceeding inflation. Expenditure and debt remain well-managed, supporting continued service delivery and capital investment.

5.1.2 Operating Surplus Ratio

Figure 2: Operating surplus ratio – historical and forecast



In the Historical Period, the Council achieved an average OSR of 3.8 percent incurring one deficit in the period due to a decrease in grants revenue and higher employee and materials costs. The average operating surplus was \$1.5 million. The Council projects an average OSR of 2.1 percent in the Forecast Period. The Council forecasts small deficits in 2025-26 and 2026-27 followed by a return to surplus. The Council's forecast addresses cash flow impacts and budget constraints related to projected capital project expenditures (as discussed in section 5.3).²⁹ If the forecast is achieved, it will provide an

²⁹ Meeting with the Council, 27 May 2025.

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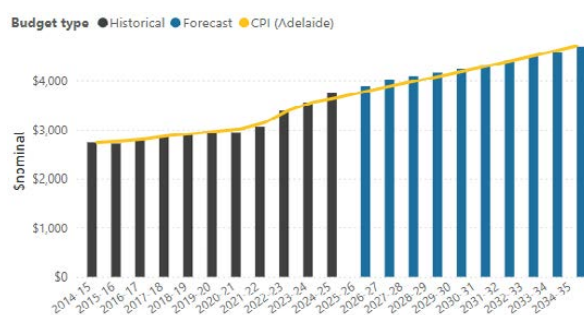
average OSR of 2.1 percent, below its historical average but commensurate with the impact of planned capital expenditure.

Total income and expenses were closely aligned between 2014-15 and 2023-24 and are forecast to continue similarly.

Average income growth per annum (CAGR) was 3.3 percent in the Historical Period but was equivalent to average inflation of 2.9 percent when accounting for rateable property growth of 0.7 percent for the period.³⁰ The Council forecasts income growth per annum (CAGR) of 3.5 percent (compared with forecast average inflation of 2.5 percent), driven by growth in rates and other charges but the difference is due to growth in rateable properties - expected to be 0.8 percent per annum. The Council noted that their forecast rate increases per property are higher than inflation but are aligned with their cost increases.³¹

Historical average expenditure growth per annum (CAGR) of 3.7 percent was higher than both inflation and the Council's income growth in the Historical Period but the difference can be attributed to growth in rateable properties. The average annual growth in expenses per property (CAGR) was 2.9 percent, equal to inflation for the period.

Figure 3: Expense by rated property - historical and forecast



The Council expects average expenditure per annum (CAGR) growth of 3.0 percent in the Forecast Period, above the RBA forecast inflation of 2.5 percent, the difference being mainly due to growth in rateable properties. However, operating expenses per rated property are forecast to be lower than CPI with average growth (CAGR) of 2.1 percent per annum (see Figure 3).

In the Historical Period, 'material, contracts and other' expenses averaged 39.8 percent of total costs, with employee costs at 36.0 percent. The Council projects these will shift to 36.5 percent and 39.4 percent respectively, while depreciation remains steady at 22.1 percent.

The Council has an ongoing reform agenda of increasing transparency and probity with rolling service reviews of all expense drivers.³² It has a strong focus on both expenditure and function review.³³ It is focused on agile service delivery and changes its procurement models in response to market conditions in addition to utilising shared procurement with neighbouring councils as appropriate. The Council also consults extensively with its towns on expectations for service provision and has

³⁰ The assumed CPI for the Historical Period is 2.9 percent, being the compound annual growth rate in the CPI (Adelaide) series from 2014-15 to 2023-24. Source: <https://www.abs.gov.au/statistics/economy/price-indexes-and-inflation/consumer-price-index-australia/jun-quarter-2024>

³¹ See Note 29.

³² See Note 29.

³³ See Note 29.

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developed a master plan to look forward and determine priorities for all communities within the geographic footprint of the Council.³⁴

5.1.3 Commission's recommendations on operating performance

The Commission notes the Council's good practices of reviewing expenditure regularly and consulting the community on priorities.

5.2 Net financial liabilities

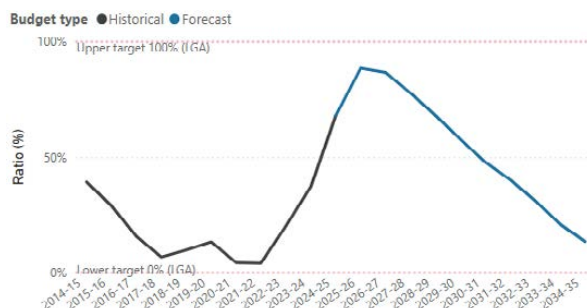
5.2.1 Key points

- ✓ The Council has a structured approach to debt management.
- ⚠ The Council has forecast high debt for a period of five consecutive years however could reconsider its proposed repayment pace.
- ✓ The Council's historical and forecast income always exceed its debt.

The Council maintains strong financial management and transparency, with historical and forecast income consistently exceeding net financial liabilities, even as debt rises to fund 'The Big Project'. Although finance costs and debt levels temporarily increase, prudent planning, published reports, and ongoing community support contribute to long-term sustainability. The Council could consider adjusting its rapid loan repayment strategy to better balance financial costs and intergenerational equity, as cash reserves will be low during peak capital expenditure.

The NFLR³⁵ is a measure of a council's indebtedness and indicates whether a council can cover its net financial liabilities over a period.

Figure 4: Net financial liabilities ratio – historical and forecast



The NFLR averaged 17.9 percent in the Historical Period remaining within the LGA recommended range. The Council forecasts an increase in the ratio to an average of 50.8 percent in the Forecast

³⁴ See Note 29.

³⁵ The net financial liabilities ratio is defined as: Net financial liabilities ÷ Total operating income. This ratio measures the extent to which a council's total operating income covers, or otherwise, its net financial liabilities. The LGA target range is between zero and 100 percent of total operating income but could be higher in some circumstances (see LGA SA *Financial Indicators Paper*, pp. 7–8).

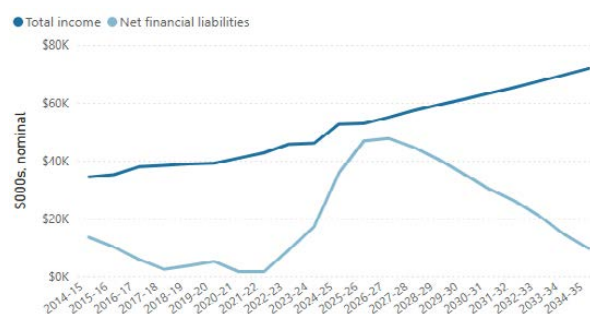
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Period (with a peak of 88.6 percent in 2025-26) as it borrows to fund 'The Big Project' (Phase 1) – an intergenerational community infrastructure project.

The Commission notes the Council's diligent and transparent approach to this project with comprehensive, published, prudential reports.³⁶ Following extensive consultation, community support for the project is widespread. As noted above (see Figure 2), the Council forecasts deficit budgets from 2025-26 to 2026-27 reflecting cash flow impacts associated with this project.

Finance costs are forecast to increase in the near-term to support infrastructure development and return to average levels consistent with historical expenditure by June 2033. The Council proposes to repay loans rapidly (within seven years) and utilise CADs as required,³⁷ however the Commission suggests that the Council consider a slower repayment pace to support intergenerational equity.

Figure 5: Total income and net financial liabilities – historical and forecast



Both historically, and in its forecast, the Council's annual income exceeds its net financial liabilities, noting some pressure in the early years of 'The Big Project' between 2024-25 and 2029-30 (see Figure 5). 'The Big Project' commenced in 2016 and most of the expenditure in Phase 1 will conclude by 2024-25. It is a long-term project with a 35-year time frame that is master-planned to deliver economic growth, community infrastructure, and social and environmental outcomes. \$17.0 million is committed to this project in 2025-26 capital investment.³⁸

³⁶ UHY Haines Norton, The Big Project – Priority 1 Projects – 2023 Update, Prudential Review February 2024.

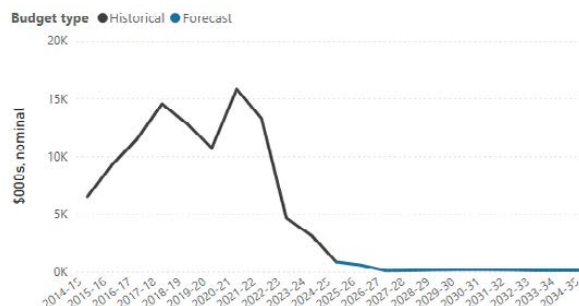
³⁷ CADs – Cash Advance Debentures, Meeting with the Council, 27 May 2025.

³⁸ Annual Business Plan and Budget, 2025/26, p. 22.

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Figure 6: Cash and cash equivalents at year end – historical and forecast



Cash held at the end of the financial year averaged \$10.2 million in the Historical Period. In the Forecast Period, the Council anticipates that cash held will decline to an average of \$0.2 million, as it repays borrowings and funds capital projects (see Figure 6).

5.2.2 The Commission's recommendations on financial liabilities

The Commission recommends that the Council:

1. **Consider** its pace of repayment of debt for 'The Big Project' to balance financial costs and intergenerational equity.

5.3 Asset renewals expenditure

5.3.1 Key points

- ✓ The Council has a comprehensive IAMP that is aligned with budgets and the LTFP.
- ⚠ The Council could improve transparency in its IAMP by including more information on current asset condition.
- ✓ The Council's historical and forecast ARFR ratios indicate that the Council has and is likely to renew its assets in a timely manner.
- ✓ The Council has strong governance processes around new asset infrastructure projects that include community consultation.

The Council maintains strong governance and prudent financial management of assets, with renewal and replacement aligned to budgets and long-term plans. Asset renewal funding is projected to stay within recommended ranges, despite variability and some reliance on younger assets due to recent major investments. The Council could further enhance transparency by updating and summarising asset condition data in its IAMP, especially as it undertakes significant projects like 'The Big Project'.

The Council has a comprehensive IAMP including all assets, that is reviewed every four years and updated as necessary. It promotes a systematic approach to managing assets however does not specify whether the figures presented are in real or nominal terms, nor any assumptions about its asset

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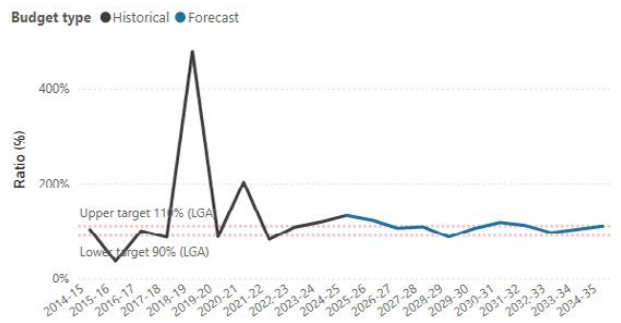
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values. It aligns its asset expenditure forecasts with annual budgets and the LTFP³⁹ (which does provide more detail about assumptions). Asset condition assessment and assessment of remaining useful life of the Council's assets is undertaken on a rolling basis depending on the asset class.⁴⁰ It is not clear from the Council strategic documents whether the remaining useful lives of assets are reviewed annually as required under Local Government Regulations and accounting standards.

The Council's IAMP notes that asset expenditure details and condition data are kept in a management information system and that system is integral to the IAMP and asset strategy. It could be helpful to report users to see a summary of condition data for each asset class within the IAMP. The Commission encourages the Council to continue to update condition data for all asset classes noting bridges and stormwater⁴¹ assessments are outdated.

The Council advises it is working with State Government and developers on a possible major residential expansion project (Concordia growth area). The Commission notes that the Local Government Boundaries Commission has recommended that the Concordia growth area move to Gawler Council however, the Minister requested that the Commission amend its Report and recommendations.⁴² Due to uncertainty, this project was not included in the current IAMP or LTFP. It is now more likely that the project will proceed and will therefore have a major impact on the LTFP and other strategic documents. The Commission recommends that all strategic plans are redeveloped to include the impact of the Concordia development as soon as a decision has been made.

Figure 7: Asset renewal funding ratio (renewal expenditure net) – historical and forecast



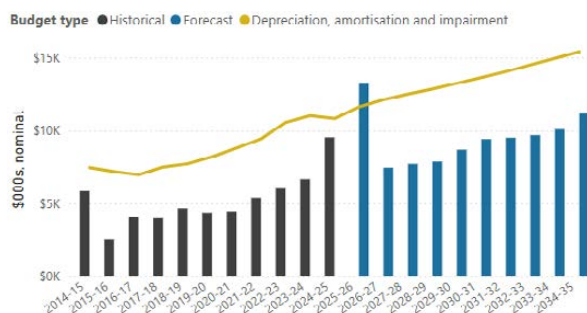
The Council's net investment in infrastructure renewal averaged 101.4 percent in the Historical Period with some variability, however, indicates that on average, the Council is likely to have renewed its assets in a timely manner.⁴³ It advises that variability in historical renewal was a result of deficient information in its earlier IAMP and that it has since made a significant investment in updating the information.⁴⁴ In the Forecast Period, the Council anticipates that the ARFR (net) will average 106.7 percent, remaining within the LGA recommended range if achieved.

³⁹ The Barossa Council Infrastructure Asset Management Plan 2024-2034 (adopted 19 November 2024), p. 21.
⁴⁰ The Council response to ESCOSA questions, 30 April 2025.
⁴¹ The IAMP notes condition assessment for bridges in 2017 and Stormwater assets in 2009 and no condition profile for fleet plant and equipment.
⁴² Local Government Boundaries Commission, Boundary Proposal reform status available at: <https://www.dit.sa.gov.au/local-government/boundaries-commission/current-proposals/town-of-gawler>.
⁴³ LGA SA Financial Indicators paper, p9, available at: https://dit.sa.gov.au/local-government/documents/office-of-local-government/financial_sustainability_information_paper_9.pdf
⁴⁴ Correspondence with the Council, 9 September 2025.

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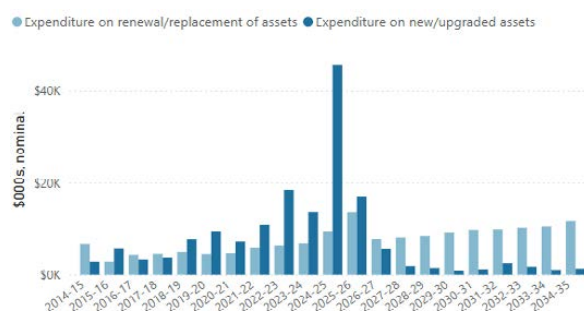
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Figure 8: Net asset renewal expenditure and depreciation – historical and forecast



In the Historical Period, the Council's ARFR on a depreciation basis averaged 56.5 percent, indicating that depreciation was high relative to the expenditure requirements set out in the IAMP. For the Forecast Period, this ratio is expected to be 70.3 percent, indicating that the depreciation expense continues to be higher than planned capital renewal expenditure. This may be due to the significant proportion of young long-life assets within the Council's asset portfolio based on its historical and forecast new capital investments (further discussed below). The challenge for the Council will be to provide for future capital renewal, beyond the Forecast Period, ensuring that all Big Project renewals are not required simultaneously.

Figure 9: Total capital expenditure by category – historical and forecast



The Council expended an average of \$5.2 million annually on renewal and replacement of assets in the Historical Period, and \$8.3 million annually on average for new or upgraded assets in the same period. New/upgraded expenditure included \$20.0 million expenditure over 2022-23 and 2023-24 on building infrastructure and recreation assets.⁴⁵

The Council forecasts capital renewal and replacement expenditure of approximately \$9.9 million per annum to maintain its existing assets.

'The Big Project' is a major infrastructure project (currently in progress) to uplift community infrastructure over the next 35 years. The Council is continuing to work on phase one of this project over the next few years.⁴⁶ This project is largely responsible for the average forecast of \$3.5 million

⁴⁵ The Barossa Council General Purpose Financial Statements for 2022-23 and 2023-24 (Note 7).

⁴⁶ See Note 29

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expenditure per annum on new and upgraded assets. The Council consults extensively with ratepayers, including on infrastructure development and priorities, to ensure that community expectations are managed and met.⁴⁷

The Council’s practice is to embed new asset projects within its LTFP when funding is certain, to enable assessment of the project in the broader context of the Council business. It also undertakes independent feasibility studies and business case development before project approval, for example the prudential reports obtained in relation to ‘The Big Project’.⁴⁸ All reports are available on the Council’s website in line with its governance principle of transparency.

5.3.2 The Commission’s recommendations on asset renewals expenditure

The Commission notes the Council’s good practice of maintaining a comprehensive IAMP and asset system that is aligned with budgets and the LTFP. The Commission also notes the rigorous process for approval of new infrastructure projects.

The Commission recommends that the Council:

2.

Update the condition data for all asset classes and ensure that asset useful lives are reviewed annually.
3.

Clarify underlying assumptions and include summary information on asset condition within the IAMP to improve transparency.
4.

Update all strategic plans to reflect the impact of the Concordia Development at the earliest opportunity.

⁴⁷ The Barossa Council Infrastructure Asset Management Plan 2024-2034 adopted 19 November 2024, p. 12.

⁴⁸ See Note 36.

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6 Advice on current and projected rate levels

6.1 Key points

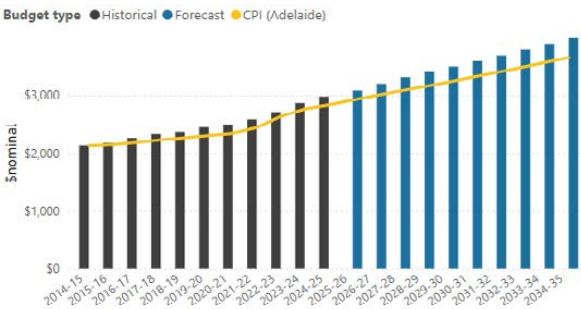


Rates per property are forecast to increase by higher than inflation between 2025-26 and 2034-35.



Rates affordability issues are unlikely.

Figure 10: Average rates revenue per property – historical and forecast



The Council had average rates income growth per annum (CAGR) of 4.1 percent in the Historical Period which was above CPI but incorporates 0.7 percent of growth in rateable properties. Rates per property average growth per annum for the historical period was 3.3 percent, also marginally above CPI of 2.9 percent. The Council's primary source of income was rates, averaging 78.3 percent of total income in the Historical Period and expected to be 80.9 percent of total income in the Forecast Period. The Council anticipates average rate income growth per annum (CAGR) to be 3.8 percent in the Forecast Period which includes growth in rateable properties at an average of 0.8 percent.

The proposed rate increase for 2025-26 is 3.4 percent for existing ratepayers,⁴⁹ which is above the forecast inflation for the year (3.1 percent⁵⁰) but meets the Council's requirement for revenue to renew current infrastructure and provide service delivery at current standards.⁵¹ It is unlikely that rates affordability will be an issue in the current, nor the Forecast Period, given the Council's SEIFA score.⁵²

The Commission notes the Council's transparency demonstrated by its routine publication of detailed information including assumptions behind its decision-making.

⁴⁹ The Barossa Council Annual Business Plan and Budget 2025/26, p. 33.
⁵⁰ RBA data -forecast time series, available at: <https://www.rba.gov.au/publications/smp/2025/aug/>
⁵¹ The Barossa Council Annual Business Plan and Budget 2025/26, p. 28.
⁵² The Barossa area is ranked 62 among 71 South Australian 'local government areas' (including Anangu Pitjantjatjara and Maralinga Tjarutja Aboriginal community areas and 'unincorporated SA') on the Australian Bureau of Statistics SEIFA Index of Economic Resources (2021), where a lower score (eg, 1) denotes relatively lower access to economic resources in general, compared with other areas, available at <https://www.abs.gov.au/statistics/people/people-and-communities/socio-economic-indexes-areas-seifa-australia/latest-release>

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7 The Commission's next advice and focus areas

In the next cycle of the scheme, the Commission will review and report upon the Council's:

- ▶ achievement of plans to manage financial liabilities
- ▶ achievement of asset management plans
- ▶ implementation progress of 'The Big Project', and
- ▶ planning for the impact of the possible Concordia Growth area development, if the project is approved and proceeds.

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8 Appendix: Glossary of terms

Term	Explanation
ABS	Australian Bureau of Statistics
AMP	Asset management plan (also called an IAMP)
ARFR	Asset Renewal Funding Ratio: renewal expenditure based (gross): $\text{Asset Renewal Expenditure} / \text{IAMP Renewal Expenditure}$ (where IAMP expenditure includes sale of replaced assets) Asset Renewal Funding Ratio - renewal expenditure based (net) - if IAMP excludes sale of replaced assets: $\text{Asset Renewal Expenditure} / \text{IAMP Renewal Expenditure}$ (where IAMP expenditure excludes sale of replaced assets) Asset Renewal Funding Ratio (depreciation based): $\text{Asset Renewal Expenditure} / \text{Depreciation}$ (IAMP Renewal Expenditure is that required according to the IAMP.)
CAGR	Compound Annual Growth Rate: $\text{CAGR} = (\text{V}_{\text{final}} / \text{V}_{\text{begin}})^{1/t} - 1$ CAGR represents the mean annualized growth rate for compounding values over a given time period. CAGR smoothes the effect of volatility of periodic values that can render arithmetic means less meaningful. (Source: Wikipedia)
Commission	Essential Services Commission, established under the <i>Essential Services Commission Act 2002</i>
CPI	Consumer Price Index (Adelaide, All Groups)
Council	The Barossa Council
CWMS	Community Wastewater Management System
ESC Act	<i>Essential Services Commission Act 2002</i>
F&A	Local Government Advice: Framework and Approach – Final Report
FA Grants	Financial Assistance Grants (Commonwealth Government)
Forecast Period	10 years from 2025-26 to 2034-35
FTE	Full Time Equivalent
Historical Period	10 years from 2014-15 to 2023-24
IAMP	Infrastructure and asset management plan (also called an AMP)
LG Act	<i>Local Government Act 1999</i>

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Term	Explanation
LGA SA Financial Indicators Paper	Local Government Association of South Australia, Financial Sustainability Information Paper 9 - Financial Indicators Revised May 2019
LGGC	Local Government Grants Commission
LGPI	Local Government Price Index
LTFP	Long-term financial plan
NFLR	Net Financial Liabilities Ratio Net Financial Liabilities are defined as: Total Liabilities LESS Current Assets (Cash and Cash Equivalents) LESS Current Assets (Trade and Other Receivables) LESS Current Assets (Other Financial Assets) LESS Non-Current Assets (Financial Assets - excluding equity accounted investments in council businesses) The net financial liabilities ratio is: Net financial liabilities ÷ Total Operating Income
OSR	Operating Surplus Ratio The Operating Surplus (Deficit) is defined as: Total Operating Income LESS Total Operating Expenses The Operating Surplus Ratio is defined as: Operating Surplus (Deficit) ÷ Total Operating Income
Regulations	<i>Local Government (Financial Management) Regulations 2011</i>
RBA	Reserve Bank of Australia
SACES	The South Australian Centre for Economic Studies
SEIFA	Socio-Economic Indexes for Areas
SMP	Strategic management plan
SG	Superannuation Guarantee
The scheme or advice	Local Government Advice Scheme

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Budgeted FINANCIAL STATEMENTS

The following pages contain Council's budgeted financial statements, including the Nuriootpa Centennial Park Authority (NCPA), in a format consistent with the requirements of Regulation 5B of the *Local Government (Financial Management) Regulations*, comprising for the year ending 30 June 2027:

- Statement of Comprehensive Income
- Statement of Financial Position
- Statement of Changes in Equity
- Statement of Cash Flows
- Uniform Presentation of Finances

Statement of Comprehensive Income

For the year ending 30 June 2027

	2025-26 Original Budget \$'000	2025-26 Forecast* \$'000	2026-27 Budget \$'000
Income			
Rates	42,019	42,163	44,353
Statutory Charges	907	906	972
User Charges	4,178	4,197	4,481
Grants, subsidies and contributions - Operating	4,853	2,923	4,195
Grants, subsidies and contributions - Capital	-	1,603	2,512
Investment Income	166	89	93
Reimbursements	155	204	177
Other Income	622	838	623
Net Gain – Joint Ventures and Associates	-	-	-
Total Revenues	52,900	52,923	57,406
Expenses			
Employee Costs	20,211	20,316	21,659
Materials, Contracts and Other Expenses	19,354	20,431	21,660
Depreciation, Amortisation and Impairment	11,615	12,450	12,718
Finance Costs	1,898	1,807	2,111
Net Loss – Joint Ventures and Associations	-	-	-
Total Expenses	53,078	55,004	58,148
Operating Surplus / (Deficit)	(178)	(2,081)	(742)
Asset Disposal & Fair Value Adjustments	(915)	(445)	(3,391)
Amounts Received Specifically for New or Upgraded Assets	5,673	1,410	3,956
Physical Resources Received Free of Charge	2,400	2,400	2,716
Net Surplus / (Deficit)	6,980	1,284	2,539
Transferred to Equity Statement	-	-	-
Other Comprehensive Income	-	-	-
Changes in revaluation surplus - infrastructure, property, plant & equipment	-	11,683	13,536
Total Other Comprehensive Income	-	11,683	13,536
Total Comprehensive Income	6,980	12,967	16,075

* Forecast uses the quarter 3 revised budget as at 31 March 2026.

Statement of Financial Position

For the year ending 30 June 2027

	2025-26 Original Budget \$'000	2025-26 Forecast* \$'000	2026-27 Budget \$'000
Assets			
Current Assets			
Cash and Cash Equivalents	559	2,695	496
Trade and Other Receivables	3,237	2,963	2,952
Other Financial Assets	-	-	-
Inventories	125	239	245
Subtotal	3,921	5,897	3,693
Non-Current Assets Held for Sale	-	-	-
Total Current Assets	3,921	5,897	3,693
Non-current Assets			
Financial Assets	1,935	2,040	2,010
Equity Accounted Investments in Council Businesses	4,518	4,738	4,866
Infrastructure, Property, Plant and Equipment	501,518	524,741	558,319
Other Non-Current Assets	-	-	-
Total Non-current Assets	507,971	531,519	565,195
Total Assets	511,892	537,416	568,888
Liabilities			
Current Liabilities			
Trade and Other payables	5,382	4,482	4,522
Borrowings - Council	531	297	306
Borrowings - Community Organisations	306	207	207
Provisions	3,158	3,479	3,633
Total Current Liabilities	9,377	8,465	8,668
Non-Current Liabilities			
Trade and Other payables	-	1,636	1,597
Borrowings	40,460	30,813	42,385
Borrowings - Community Organisations	2,024	1,956	1,748
Provisions	722	815	850
Total Non-current Liabilities	43,206	35,220	46,580
Total Liabilities	52,583	43,685	55,248
Net Assets	459,309	493,731	513,640
Equity			
Accumulated Surplus	159,130	162,464	169,497
Asset Revaluation Reserve	287,098	314,112	327,648
Other Reserves	13,081	17,155	16,495
Total Equity	459,309	493,731	513,640

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* Forecast uses the quarter 2 revised budget as at 31 March 2026.

Statement of Changes in Equity

For the year ending 30 June 2027

	Accumulated Surplus \$'000	Asset Revaluation Reserve \$'000	Other Reserves \$'000	Total Equity \$'000
Budgeted balance at end of previous reporting period - as at 30 June 2026	163,242	314,112	15,301	492,655
Restated opening balance	166,191	314,112	15,301	495,604
Net Surplus / (Deficit) for year	(742)			(742)
Other Comprehensive Income	3,281	-	-	3,281
Gain on revaluation of infrastructure, property, plant and equipment	-	13,536	-	13,536
Transfer to accumulated surplus on sale of infrastructure, property, plant and equipment	3,834	-	-	3,834
Transfer between reserves and adjustments	(1,213)	-	(660)	(1,873)
Balance at the End of Period	171,351	327,648	14,641	513,640



Statement of Cash Flows

For the year ending 30 June 2027

	2025-26 Original Budget \$'000	2025-26 Forecast* \$'000	2026-27 Budget \$'000
Cash Flows from Operating Activities			
Receipts			
Operating Receipts	52,734	52,835	57,314
Investment Receipts	166	89	93
Payments			
Operating payments to Suppliers and Employees	(39,556)	(39,584)	(43,312)
Finance Payments	(1,813)	(1,715)	(2,005)
Net Cash Provided by (or Used in) Operating Activities	11,531	11,625	12,090
Cash Flows from Investing Activities			
Receipts			
Amounts Specifically for New or Upgraded Assets	5,673	1,410	3,956
Sale of Replaced Assets	344	265	571
Repayments of Loans by Community Groups	118	108	101
Payments			
Expenditure on Renewal / Replacement of Assets	(13,623)	(6,821)	(14,480)
Expenditure on New / Upgraded Assets	(16,970)	(4,947)	(15,430)
Loans made to Community Groups	-	-	-
Net Cash Provided by (or Used in) Investing Activities	(24,458)	(9,985)	(25,282)
Cash Flows from Financing Activities			
Receipts			
Loans Received	10,000	1,000	11,600
Proceeds from Loans made to Community Groups	-	-	-
Receipt of Funds from Leases	-	-	-
Proceeds from Bonds and Deposits	-	-	-
Proceeds from Internal Borrowings	-	-	-
Payments			
Repayments of Borrowings	(787)	(787)	(607)
Repayment Lease Liabilities	(7)	(7)	-
Repayment of Bonds and Deposits	-	-	-
Repayment of Internal Borrowings	-	-	-
Net Cash Provided by (or Used in) Financing Activities	9,206	206	10,993
Net Increase / (Decrease) in Cash Held	(3,721)	1,846	(2,199)
Cash and Cash Equivalents at Beginning of Period	4,280	849	2,695
Cash and Cash Equivalents at End of Period	559	2,695	496

* Forecast uses the quarter 2 revised budget as at 31 March 2026.



Uniform Presentation of Finances

For the year ending 30 June 2027

The following is a high-level summary of both operating and capital investment activities of the Council prepared in a uniform and consistent basis.

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

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

	2025-26 Original Budget \$'000	2025-26 Forecast* \$'000	2026-27 Budget \$'000
Income			
Income	52,900	52,923	57,406
Less Expenses			
Less Expenses	(53,078)	(55,004)	(58,148)
Operating Surplus / (Deficit)	(178)	(2,081)	(742)
Less Net Outlays on Existing Assets			
Capital Expenditure on Renewal and Replacement of Existing Assets	(13,623)	(6,821)	(14,480)
Less Depreciation, Amortisation and Impairment	11,615	12,450	12,718
Less Proceeds from Sale of Replaced Assets	344	265	571
	(1,664)	5,894	(1,191)
Less Net Outlays on New and Upgraded Assets			
Capital Expenditure on New and Upgraded Assets	(16,970)	(4,947)	(15,430)
Less Amounts Received Specifically for New and Upgraded Assets	5,673	1,410	3,956
Less Proceeds from Sale of Surplus Assets	-	-	-
	(11,297)	(3,537)	(11,474)
Net Lending / (Borrowing) for Financial Year	(13,139)	276	(13,407)

* Forecast uses the quarter 2 revised budget as at 31 March 2026.

2026-27 - 2036-37 LONG TERM FINANCIAL PLAN

84 2026-2027 Annual Business Plan and Budget



Assumptions and Financial Indicators

Under the *Local Government Act 1999*, Councils are required to have a Long-Term Financial Plan (LTFP) for a minimum period of 10 years. This Long-Term Financial Plan (LTFP) has been declared by The Barossa Council as a Strategic Management Plan pursuant to Section 122(8) of the *Local Government Act 1999*. This document reflects the annual review of Council's LTFP and acts as a starting reference point in the formulation of Council's Annual Business Plan and Budget 2026-27.

The LTFP is designed as a high-level document that summarises the future planning of Council's financial operations – particularly in relation to key components such as rate movements, service levels to our community, major infrastructure asset replacement/renewal, loan indebtedness and internal cash reserves.

On this basis and given the high-level nature of the document, the LTFP has been developed based on a number of key assumptions previously discussed and endorsed by Council. Further, Council has also previously endorsed a number of strategic financial policies which have driven the formulation of the LTFP.

Section 122 of the *Local Government Act 1999* also prescribes that Councils must have a Long-Term Infrastructure and Asset Management Plan to guide the future replacement, renewal and maintenance of our significant fixed asset base. Council's Infrastructure and Asset Management Plan (IAMP) was adopted by Council in November 2024, with an ongoing review process to provide improved asset data and information.

Consequently, in recognition of this, it is appropriate that a cautious and conservative approach be undertaken with financial modelling as part of the update to the LTFP.

With a significant fixed asset base being predominantly comprised of major community infrastructure such as roads, footpaths, stormwater drainage and community wastewater management systems, it is imperative that there is an appropriate link and consistency between the IAMP and the LTFP, to ensure the LTFP provides for the necessary capital outlays (as identified in the IAMP) for the renewal and replacement of existing community assets – herein referred to as 'non-discretionary' capital expenditure.

GENERAL ASSUMPTIONS

- The LTFP has been prepared to measure and check financial sustainability for Council and its component operations.
- The LTFP reflects existing recurrent service levels to our community being maintained. Council's budget process considers on-going service delivery and commitments and new expenditure items or initiatives.
- The LTFP has now been updated to include the Concordia growth area development financial estimates with revenue and expenses directly related to on-ground activity to commence in 2027-28, there is a risk this could now be 2028-29.
- 92% of the capital program is achieved and the remaining 8% is carried forward as works in progress or not commenced. The cash flow estimates align to the 92% capital program spend. Historically this is the upper performance outcome.
- The LTFP makes provision for ongoing Financial Assistance Grants and indexation at the trimmed RBA indexation rate.
- The LTFP investment in new infrastructure under The Big Project (Councils intergeneration community infrastructure strategy) assumes a 60% Council and 40% third party funding split for capital development costs.



OPERATIONS

- General rate revenue and service charge increments have been reviewed to ensure funding and service level provision is maintained in line with sustainability requirements.
- Operating costs for employees, contractors and materials have been based on a recalculation of budgets based on current expenditure trends, contractual arrangements and estimates for inflation and other cost growth.
- Depreciation has been calculated on existing asset classes, structures, valuation, and condition rating; asset componentisation has been included as appropriate to selected asset types. A review of useful lives, asset condition and replacement cost of all assets and components is an ongoing task refining the data.
- The Federal Government budget for 2026-27 indicates the continuation of the South Australia supplementary road program payment, it is estimated that Council will receive funding of \$235,000 per annum for the next 10 year. When actual allocations at Council level are determined the will be amended in the budget.
- The Roads to Recovery (RTR) grant funded program will continue for the forward estimates.
- Full Cost Attribution - an allocation of internal services to relevant charge areas has been allocated in the LTFP. This allocation from internal to external service areas does not affect the overall net result.
- Provisions have been estimated for the forward years of salary and wage growth due to increased population and support costs for growth infrastructure that is being or planned to be built.
- An efficiency and saving dividend of 1% has been applied to those expenses not linked to a contract indexed annually for the 2026-2027 financial year.

CAPITAL

- Asset renewal and/or replacement expenditure is provided for on various buildings, recreation, transport, stormwater, bridge, CWMS and plant & equipment assets providing for future needs. The estimates are based upon the November 2024 adopted IAMP.
- Infrastructure programs for upgrading existing assets including roads, recreation and open space, bike path, bridges, carparks, footpath program, stormwater and the continuous improvement program is budgeted at \$17.343m in 2026-27 including carried forward projects from the 2025-26 year.
- Infrastructure programs for new assets (not gifted assets) including roads, recreation and open space, bike path, bridges, carparks, footpath program, stormwater and the continuous improvement program is budgeted at \$14.144m in 2026-27 including carried forward projects from the 2025-26 year.
- Capital estimates have an escalation rate applied where applicable that is 10% greater than that applied to operating costs based on the RBA trimmed inflation index.

LOAN PRINCIPAL AND INTEREST REPAYMENTS

- Council's related borrowings and loan debt is predicted to peak at \$47.969m in 2033-34 with revenue forecast in this year at \$79.252m.
- Council is budgeted to be guarantor to an additional \$1.955m in loans to community groups in 2026-27.
- Total outstanding loans at the end of the 10-year long term financial plan period as at 30 June 2037 is \$40.728m, of which \$0.104m is for loans Council acts as guarantor on for community groups based on the current assumptions and service level policy settings of Council.
- Financing cost will increase in 2026-27 from the current interest cover percentage of 3.41% of revenue in 2025-26 to 3.68% of revenue in 2026-27 in support of growth infrastructure development and will reduce to 1.79% by 30 June 2037.



FINANCIAL SUSTAINABILITY PERFORMANCE CHIEF EXECUTIVE OFFICER REPORT – BASED ON CURRENT POLICY AND SERVICE LEVEL SETTINGS OF COUNCIL

KPI 1: Operating surplus

- A operating deficit is budgeted for two years of the LTFP 2026-27 and 2027-28 with a combined total of \$0.908m against revenue over the same period of \$118.101m.
- The LTFP returns to an operating surplus in 2028-29 based on the assumptions, with a surplus of \$38,000 budgeted.
- All future years are budgeting an operating surplus, with an accumulated surplus over 10 years as at the end of the 2036-37 financial year totalling \$15.483m.
- The general rate increase for 2026-27 is outlined in the business plan and budget above, 2027-28 and 2028-29 is 4.25%, 3.00% for 2029-30 and 2030-31, 2.50% for the remainder of the plan. Growth in future revenues from new property development is estimated at between 1.5% and 0.5% excluding Concordia growth.
- Concordia growth area revenues over the life of the 10-year plan commence in the 2027-28 financial year and total \$50.727m.

KPI 2: Operating surplus ratio average over 3 years

- Council's forecast retrospective operating result ranges from (1.8%) deficit to 3.4% surplus during this plan.
- Annual surplus ratios range from (1.3%) deficit to 3.9% surplus.

KPI 3: Net financial liabilities

- The forecast is 86.7% in 2026-27 and is budgeted to be 52.1% by 2036-37.

KPI 4: Asset Renewal Funding Ratio

- The average being 112.1% over the budget year and forward ten-year plan when measured against the adopted Infrastructure and Asset Management Plans.

Council has reviewed its financial parameters for the LTFP including the indexation used for forward projections on income and expenditure.

In line with Council Policy a regular review of Council's treasury management is undertaken to ensure a positive cash position is maintained.

This year's annual business plan and long-term financial plan has incorporated the best estimates available at the conclusion of the March 2026 quarter 3 period for the Concordia Development Area. The Concordia Growth Area is a significant property development of 12,000 allotments with the first properties estimated to be released in 2027-28.

The key performance indicators are all within the target ranges indicating a financially sustainable position over the 10-year period of the LTFP based on the current policy and service levels set by the elected body. Council has the capacity to undertake growth asset construction, operational costs and other minor additional projects along with consideration of other major works in future years.



Financial Sustainability

The Barossa Council is committed to the principles of financial sustainability. The importance of this is to ensure that each generation 'pays their way', rather than any generation 'living off their assets' and leaving it to future generations to address the issue of repairing worn out infrastructure. Such issues are frequently referred to as 'intergenerational equity'.

With community infrastructure such as recreation and sporting facilities, roads, footpaths and stormwater drainage comprising a major proportion of Council's balance sheet, it is important that Council implements appropriate strategies for the effective maintenance and renewal of such assets to ensure it is fairly and equitably funded from current ratepayers (general rate income) and future ratepayers (long-term loan borrowings).

Given the importance of ensuring financial sustainability of operations in the longer term, it is a legislative requirement that Council adopt a LTFP and IAMP (minimum 10 years) as part of future planning.

The LTFP is designed as a high-level summarised document for the future planning of Council's financial operations, particularly in relation to key components such as rate movements, service levels to our community, major infrastructure asset replacement/renewal, loan financing and internal cash reserves. Council conducts an annual review of its LTFP each year.

The financial sustainability of Council is measured by the surplus/deficit (before capital revenues) disclosed in the Statement of Comprehensive Income, with a consistent breakeven or operating surplus result indicative of a Council that is financially sustainable in the long-term. Other financial sustainability indicators are separately included within this report.



FUNDING PLAN

Council uses a mix of service, user and statutory charges, grants, commercial, other income and loan financing as a means of funding both operating and capital expenditure. Refer to the appendix for funding the long-term indexation, financial assumptions and estimates and the review of financial indicators.

All key financial performance indicators are met in each year of the financial plan and on totality of the ten-year plan.

To assist in keeping rates affordable whilst delivering current service levels and consulted upon and adopted growth and new assets Council plans to generate general rates income and predicts the following increases over the ten-year plan:

- For year 2026-27, as outlined in the Annual Business Plan and Budget above.
- For year 2027-28 at 4.25%
- For the year 2028-29 at 4.25%.
- For the year 2029-30 at 3.00%.
- For the year 2030-31 at 3.00%
- For the years 2031-31 to 2036-37 at 2.50%
- The above estimates do not include new properties - the growth estimates for additional income are 1% with this decreasing to 0.5% from 2035-36.

Selected service areas use services charges and service rates to recover the cost, including - Waste services for Refuse, Recycling and Green Organic future years range from 4% to 3.5%; and CWMS service charges will increase in future years ranging from 3.5% to 2.75%.

Other income changes funding the expenditure of Council are:

- General income from commercial activities and user charges such as caravan park, development fees and the like are estimated to increase at an average of 2.56% per annum.
- Recurrent grants are based on known factors. Where the grant is subject to indexation an average of 2.56% per annum.

Council is planning to spend an average of \$20.621m per annum (including indexation) on capital expenditure and projects and an average of \$54.161m per annum on day-to-day services (operational expenditure, excluding interest and depreciation but including indexation) over the next 10 years from 2027-28 to 2036-37.

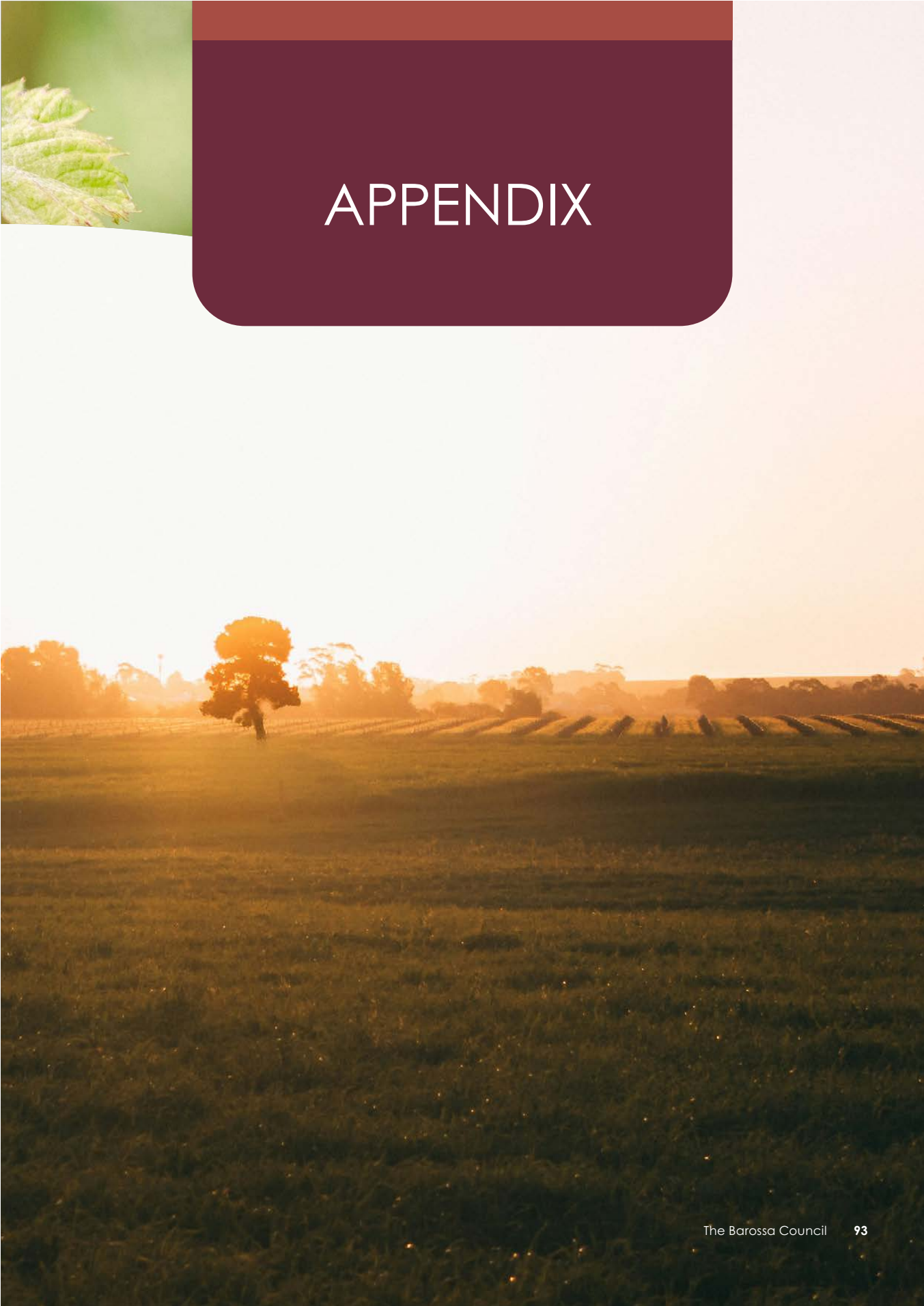




OUR FINANCIAL PRINCIPLES

As part of its commitment to financial sustainability, Council operates under the following key financial principles in preparing the Annual Business Plan:

- Ongoing education and training such that all Elected Members and staff understand and fulfil their financial governance responsibilities.
- Policies and practices that support decision making and assessment of performance.
- Budget and financial information is presented at a strategic level, succinct and easy to follow.
- Budget and financial information is based on the LTFP.
- The Asset Management Plans are maintained and reflect whole of life costs.
- The rating strategy is equitable and generates sufficient revenue to meet financial needs.
- Financial performance is managed using suitable financial indicators and targets.
- A robust audit and internal control process is in place to ensure effective financial and governance compliance.
- Information provided to the community is open, transparent and relevant.



Appendix 1: Key Performance Indicators and Financial Parameters 2026-27 to 2036-37

		2025-26 Q3 Review \$'000 or %	2026-27 Budget \$'000 or %	2027-28 LTFP \$'000 or %	2028-29 LTFP \$'000 or %	2029-30 LTFP \$'000 or %	2030-31 LTFP \$'000 or %	2031-32 LTFP \$'000 or %	2032-33 LTFP \$'000 or %	2033-34 LTFP \$'000 or %	2034-35 LTFP \$'000 or %	2035-36 LTFP \$'000 or %	2036-37 LTFP \$'000 or %
Key Performance Indicators (KPI's) - Summary		Adopted target											
KPI 1 - Operating Surplus cumulative forward 10 year period	Surplus year 10	(2,081)	(742)	(908)	(870)	(13)	1,225	2,887	4,489	6,611	8,792	11,959	15,483
KPI 1 - Operating Surplus cumulative forward 10 year period - removing unawarded capital grants to be applied to renewal of assets	Surplus year 10	(2,896)	(2,449)	(4,053)	(4,023)	(3,174)	(1,937)	(274)	1,328	3,450	5,631	8,798	12,322
KPI 2 - Operating Surplus Ratio - Rolling 3 year - retrospective average	(2%) to 10%	(1.8%)	(1.4%)	(1.8%)	(0.5%)	0.4%	1.0%	1.8%	2.1%	2.4%	2.5%	3.0%	3.4%
KPI 2 - Operating Surplus Ratio - Rolling 5 year - retrospective average	(2%) to 10%	2.9%	(0.9%)	(1.4%)	(0.9%)	(0.8%)	0.3%	1.0%	1.5%	2.0%	2.3%	2.7%	3.0%
KPI 2 - Operating Surplus Ratio - Annual	(4%) to 10%	(3.9%)	(1.3%)	(0.3%)	0.1%	1.3%	1.8%	2.3%	2.1%	2.7%	2.6%	3.7%	3.9%
KPI 3 - Net Financial Liabilities ratio	0-100%	68.0%	86.7%	83.4%	83.7%	74.7%	75.6%	76.0%	72.3%	65.5%	61.7%	52.9%	52.1%
KPI 4 - Asset Renewal Funding Ratio - Annual - Using Asset Management Plan Forecast	80% to 110%	97.0%	138.5%	136.8%	113.3%	127.8%	131.8%	120.3%	93.8%	96.7%	89.1%	86.0%	98.8%
Financial parameters - Indexation													
Rate Revenue Increases													
General - Rate Revenue Net Increase (excl growth)	Not Applicable	Included in Adopted Budget	4.25%	4.25%	3.00%	3.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Growth - Development - General rates			1.50%	1.50%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	0.50%	0.50%	0.50%
CWMS - Service Charge & Rates Increase (incl of growth)			3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	2.75%	2.75%	2.75%
Refuse, Recycling and Green Organic Services Charge Net Increase (incl growth)			4.00%	4.00%	4.00%	4.00%	4.00%	3.50%	3.50%	3.50%	4.00%	3.50%	3.50%

	2025-26 Q3 Review \$'000 or %	2026-27 Budget \$'000 or %	2027-28 LTFP \$'000 or %	2028-29 LTFP \$'000 or %	2029-30 LTFP \$'000 or %	2030-31 LTFP \$'000 or %	2031-32 LTFP \$'000 or %	2032-33 LTFP \$'000 or %	2033-34 LTFP \$'000 or %	2034-35 LTFP \$'000 or %	2035-36 LTFP \$'000 or %	2036-37 LTFP \$'000 or %
Operating Revenue												
Operating Grants			3.1%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%
Statutory Charges			3.1%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%
User Charges			3.1%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%
Investment Income			1.8%	1.8%	1.8%	1.8%	1.8%	1.8%	1.8%	1.8%	1.8%	1.8%
Reimbursements			3.1%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%
Other Revenue			3.1%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%
Operating Expenses												
Service Cost Natural Growth			0.2%	0.2%	0.2%	0.3%	0.4%	0.5%	0.5%	0.5%	0.5%	0.5%
Employee Costs			4.5%	3.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%
Contracts, Materials & Other - General Budget			3.1%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%
Contracts, Materials & Other - Waste Services			3.2%	3.0%	3.0%	3.2%	3.2%	3.2%	4.0%	4.0%	3.3%	3.3%
Energy Costs			3.6%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Water Costs			3.6%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Debenture & Cash Advance Loan interest rate			6.2%	6.0%	5.7%	5.5%	5.2%	5.0%	5.0%	5.0%	5.0%	5.0%
Insurance			3.4%	2.8%	2.8%	2.8%	2.8%	2.8%	2.8%	2.8%	2.8%	2.8%
Asset Revaluation												
Land Assets			3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Building Assets			3.1%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%
Recreation Assets			3.1%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%
Infrastructure Assets			3.1%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%
CWMS			3.1%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%
Stormwater Assets			3.1%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%
Equipment Assets			3.1%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%
Asset Renewal Expenditure												
Infrastructure renewal increments			2.9%	2.9%	2.9%	2.9%	2.9%	2.9%	2.9%	2.9%	2.9%	2.9%
Office fleet vehicles			2.9%	2.9%	2.9%	2.9%	2.9%	2.9%	2.9%	2.9%	2.9%	2.9%

Not Applicable

Included in Adopted Budget



Appendix 2: Long Term Plan Financial Statements 2026-27 to 2036-37 Budgeted Statement of Comprehensive Income

	2025-26 Q3 Review \$'000	2026-27 Budget \$'000	2027-28 LTFP \$'000	2028-29 LTFP \$'000	2029-30 LTFP \$'000	2030-31 LTFP \$'000	2031-32 LTFP \$'000	2032-33 LTFP \$'000	2033-34 LTFP \$'000	2034-35 LTFP \$'000	2035-36 LTFP \$'000	2036-37 LTFP \$'000
Revenues												
Rates	42,163	44,353	47,335	50,623	53,381	56,253	59,017	61,869	64,836	67,781	71,431	75,296
Statutory Charges	906	972	1,122	1,347	1,568	1,626	1,645	1,690	1,740	1,772	1,969	2,285
User Charges	4,197	4,481	4,685	4,804	4,926	5,051	5,179	5,310	5,445	5,583	5,725	5,870
Grants, subsidies and contributions - Operating	2,923	4,195	4,324	4,523	4,681	4,838	5,001	5,168	5,341	5,474	5,612	5,438
Grants, subsidies and contributions - Capital	1,603	2,512	2,404	974	974	966	966	966	966	966	966	966
Investment Income	89	93	96	98	100	102	105	107	110	113	115	118
Reimbursements	204	177	90	79	68	58	47	35	24	14	7	5
Other Income	838	623	639	663	687	712	737	763	790	817	855	894
Net Gain - Joint Venture	0	0	0	0	0	0	0	0	0	0	0	0
Total Income	52,923	57,406	60,695	63,111	66,385	69,606	72,697	75,908	79,252	82,520	86,680	90,872
Expenses												
Employee Costs	20,316	21,659	22,700	23,853	24,788	25,712	26,672	27,691	28,744	29,781	31,262	32,855
Materials, Contracts & Other expenses	20,431	21,660	22,434	22,779	23,726	25,004	25,910	27,008	28,170	29,552	30,725	32,249
Depreciation, Amortisation & Impairment	12,450	12,718	13,084	13,834	14,474	15,505	16,294	17,307	17,922	18,876	19,608	20,616
Finance Costs	1,807	2,111	2,643	2,607	2,540	2,148	2,159	2,300	2,294	2,131	1,918	1,628
Net loss - Joint Venture	0	0	0	0	0	0	0	0	0	0	0	0
Total Expenses	55,004	58,148	60,861	63,073	65,528	68,369	71,035	74,306	77,130	80,340	83,513	87,348
Operating Surplus / (Deficit)	(2,081)	(742)	(166)	38	857	1,237	1,662	1,602	2,122	2,181	3,167	3,524
Asset disposal and fair value adjustments	(445)	(3,391)	(4,004)	(3,384)	(3,528)	(5,109)	(5,355)	(4,347)	(4,684)	(4,711)	(4,786)	(5,062)
Amounts specifically for new or upgraded assets	1,410	3,956	501	21	3,771	4,043	6,289	3,068	2,998	2,766	3,363	20
Physical Resources received free of charge	2,400	2,716	10,680	11,871	9,923	10,205	10,475	10,841	11,152	10,228	18,766	19,263
Net Surplus / (Deficit)	1,284	2,539	7,012	8,546	11,023	10,376	13,071	11,164	11,588	10,464	20,510	17,745
Transfer to Equity Statement / Adjustment	-	-	-	-	-	-	-	-	-	-	-	-
Other Comprehensive Income	-	-	-	-	-	-	-	-	-	-	-	-
Changes in revaluation surplus - infrastructure, property, plant & equipment	11,683	13,536	16,292	14,035	14,563	15,082	15,514	16,417	17,003	17,691	18,267	18,898
Total Other Comprehensive Income	11,683	13,536	16,292	14,035	14,563	15,082	15,514	16,417	17,003	17,691	18,267	18,898
Total Comprehensive Income	12,967	16,075	23,304	22,581	25,586	25,458	28,585	27,581	28,591	28,155	38,777	36,643

Budgeted Statement of Financial Position

	2025-26 Q3 Review \$'000	2026-27 Budget \$'000	2027-28 LTFF \$'000	2028-29 LTFF \$'000	2029-30 LTFF \$'000	2030-31 LTFF \$'000	2031-32 LTFF \$'000	2032-33 LTFF \$'000	2033-34 LTFF \$'000	2034-35 LTFF \$'000	2035-36 LTFF \$'000	2036-37 LTFF \$'000
Assets												
Current Assets												
Cash and cash equivalents	2,695	496	84	169	48	269	142	360	105	133	119	429
Trade & other receivables	2,963	2,952	2,941	2,930	2,920	2,909	2,897	2,886	2,876	2,869	2,867	2,866
Inventories	239	245	253	259	265	272	278	285	292	300	307	315
Subtotal	5,897	3,693	3,278	3,358	3,233	3,450	3,317	3,531	3,273	3,302	3,293	3,610
Non-Current Assets held for Sale	-	-	-	-	-	-	-	-	-	-	-	-
Total Current Assets	5,897	3,693	3,278	3,358	3,233	3,450	3,317	3,531	3,273	3,302	3,293	3,610
Non-current Assets												
Financial Assets	2,040	2,010	1,979	1,958	1,947	1,947	1,958	1,981	2,014	2,055	2,099	2,145
Equity accounted investments in Council businesses	4,738	4,866	5,017	5,142	5,271	5,403	5,538	5,676	5,818	5,964	6,113	6,266
Infrastructure, Property, Plant & Equipment	524,741	558,319	576,047	595,992	614,877	630,282	664,092	685,895	710,946	732,264	755,583	773,582
Other Non-Current Assets and Works In Progress	0	0	0	0	0	0	0	0	0	0	0	0
Total Non-Current Assets	531,519	565,195	583,043	603,092	622,095	637,632	671,588	693,552	718,778	740,283	763,795	781,993
Total Assets	537,416	568,888	586,321	606,450	625,328	641,082	674,905	697,083	722,051	743,585	767,088	785,603
Liabilities												
Current Liabilities												
Trade & Other Payables	4,482	4,522	4,561	4,599	4,637	4,674	4,711	4,746	4,781	4,816	4,850	4,883
Borrowings - Council	297	306	210	109	1,900	5,200	-	-	-	3,500	4,400	6,100
Borrowings - Community Organisations	207	207	196	201	206	217	212	205	150	52	48	49
Provisions	3,479	3,633	3,793	3,922	4,019	4,118	4,219	4,323	4,430	4,539	4,651	4,766
Total Current Liabilities	8,465	8,668	8,760	8,831	10,762	14,209	9,142	9,274	9,361	12,907	13,949	15,798
Non-Current Liabilities												
Trade & Other Payables	1,636	1,597	1,559	1,522	1,486	1,451	1,416	1,382	1,349	1,317	1,286	1,255
Borrowings - Council	30,813	42,385	42,882	45,269	40,170	40,157	47,961	47,969	44,874	40,571	34,476	34,524
Borrowings - Community Organisations	1,956	1,748	1,541	1,345	1,144	938	722	509	305	155	103	55
Provisions	815	850	888	917	940	963	986	1,010	1,035	1,061	1,087	1,113
Total Non-Current Liabilities	35,220	46,580	46,870	49,053	43,740	43,509	51,085	50,870	47,563	43,104	36,952	36,947
Total Liabilities	43,685	55,248	55,630	57,884	54,502	57,718	60,227	60,144	56,924	56,011	50,901	52,745
Net Assets	493,731	513,640	530,691	548,566	570,826	583,364	614,678	636,939	665,127	687,574	716,187	732,858
Equity												
Accumulated Surplus	162,464	169,497	170,214	173,448	179,482	177,648	194,615	200,116	209,690	212,912	220,985	217,118
Asset Revaluation Reserve	314,112	327,648	343,939	357,975	372,538	387,619	403,133	419,550	436,554	454,244	472,511	491,410
Other Reserves	17,155	16,495	16,538	17,143	18,806	18,097	16,930	17,273	18,883	20,418	22,691	24,330
Total Equity	493,731	513,640	530,691	548,566	570,826	583,364	614,678	636,939	665,127	687,574	716,187	732,858

Budgeted Statement of Cash Flows

	2025-26 Q3 Review \$'000	2026-27 Budget \$'000	2027-28 LTFP \$'000	2028-29 LTFP \$'000	2029-30 LTFP \$'000	2030-31 LTFP \$'000	2031-32 LTFP \$'000	2032-33 LTFP \$'000	2033-34 LTFP \$'000	2034-35 LTFP \$'000	2035-36 LTFP \$'000	2036-37 LTFP \$'000
Cash Flows from Operating Activities												
Receipts												
Operating receipts	52,835	57,314	60,598	63,013	66,285	69,504	72,591	75,801	79,142	82,407	86,564	90,755
Investment receipts	89	93	96	98	100	102	105	107	110	113	115	118
Payments												
Operating payments to suppliers & employees	(39,584)	(43,312)	(45,123)	(46,622)	(48,508)	(50,710)	(52,574)	(54,692)	(56,905)	(59,326)	(61,980)	(65,097)
Finance payments	(1,715)	(2,005)	(2,458)	(2,620)	(2,563)	(2,284)	(2,155)	(2,251)	(2,296)	(2,188)	(1,992)	(1,729)
Net cash provided by (or used in) Operating Activities	11,625	12,090	13,113	13,869	15,314	16,612	17,967	18,965	20,051	21,006	22,707	24,047
Cash Flows from Investing Activities												
Receipts												
Amounts specifically for new or upgraded assets	1,410	3,956	501	21	3,771	4,043	6,289	3,068	2,998	2,766	3,363	20
Sale of replaced assets	265	571	721	873	830	678	593	760	624	639	655	840
Repayment of loans by community organisations	108	101	90	79	68	58	47	35	24	14	7	5
Payments												
Expenditure on renewal/ replacement of assets	(6,821)	(14,480)	(11,623)	(11,280)	(10,946)	(11,153)	(11,740)	(10,916)	(11,172)	(11,497)	(11,445)	(13,358)
Expenditure on new/ upgraded assets	(4,947)	(15,430)	(2,996)	(7,163)	(6,838)	(4,611)	(20,866)	(11,482)	(12,925)	(9,250)	(10,849)	(5,096)
Loans made to community organisations	0	0	0	0	0	0	0	0	0	0	0	0
Net cash provided by (or used in) Investment Activities	(9,985)	(25,282)	(13,307)	(17,470)	(13,115)	(10,985)	(25,677)	(18,535)	(20,451)	(17,328)	(18,269)	(17,589)
Cash Flows from Financing Activities												
Receipts												
Proceeds from borrowings for Council	1,000	11,600	400	4,200	0	0	7,800	0	350	0	0	0
Proceeds from borrowings for Community Organisations	0	0	0	0	0	0	0	0	0	0	0	0
Receipt of Funds from Leases	0	0	0	0	0	0	0	0	0	0	0	0
Proceeds from Bonds and Deposits	0	0	0	0	0	0	0	0	0	0	0	0
Payment												
Repayment of borrowings	(787)	(607)	(618)	(514)	(2,320)	(5,406)	(217)	(212)	(205)	(3,650)	(4,452)	(6,148)
Repayment of Lease	(7)	0	0	0	0	0	0	0	0	0	0	0
Repayment of Bonds and Deposits	0	0	0	0	0	0	0	0	0	0	0	0
Net cash provided by (or used in) Financing Activities	206	10,993	(218)	3,686	(2,320)	(5,406)	7,583	(212)	145	(3,650)	(4,452)	(6,148)
Net Increase/(Decrease) in Cash held	1,846	(2,199)	(412)	85	(121)	221	(127)	218	(255)	28	(14)	310
Cash at Beginning of Period	849	2,695	496	84	169	48	269	142	360	105	133	119
Cash at End of Period	2,695	496	84	169	48	269	142	360	105	133	119	429

Budgeted Statement of Changes in Equity

	2025-26 Q3 Review \$'000	2026-27 Budget \$'000	2027-28 LTFP \$'000	2028-29 LTFP \$'000	2029-30 LTFP \$'000	2030-31 LTFP \$'000	2031-32 LTFP \$'000	2032-33 LTFP \$'000	2033-34 LTFP \$'000	2034-35 LTFP \$'000	2035-36 LTFP \$'000	2036-37 LTFP \$'000
Accumulated Surpluses												
Opening Balance	137,829	162,464	169,497	170,214	173,448	179,482	177,648	194,615	200,116	209,690	212,912	220,985
Net Surplus / (Deficit) for the Financial Year	1,284	2,539	7,012	8,546	11,023	10,376	13,071	11,164	11,588	10,464	20,510	17,745
Net Transfers In/(Out) of Reserve and Adjustments	23,351	4,494	(6,295)	(5,312)	(4,989)	(12,210)	3,896	(5,663)	(2,014)	(7,242)	(12,437)	(21,612)
Closing Balance	162,464	169,497	170,214	173,448	179,482	177,648	194,615	200,116	209,690	212,912	220,985	217,118
Asset Revaluation Reserve												
Opening Balance	302,429	314,112	327,648	343,939	357,975	372,538	387,619	403,133	419,550	436,554	454,244	472,511
Net Changes in Asset Valuations Increase / (Decrease)	11,683	13,536	16,292	14,036	14,563	15,082	15,514	16,417	17,003	17,691	18,268	18,898
Closing Balance	314,112	327,648	343,939	357,975	372,538	387,619	403,133	419,550	436,554	454,244	472,511	491,410
Other Reserves												
Opening Balance	17,042	17,155	16,495	16,538	17,143	18,806	18,097	16,930	17,273	18,883	20,418	22,691
Net Transfers In/(Out) of Reserve	113	(660)	43	605	1,663	(709)	(1,167)	343	1,610	1,535	2,273	1,639
Closing Balance	17,155	16,495	16,538	17,143	18,806	18,097	16,930	17,273	18,883	20,418	22,691	24,330
Total Equity at the End of the Financial Year	493,731	513,640	530,691	548,566	570,826	583,364	614,678	636,939	665,127	687,574	716,187	732,858



Budgeted Uniform Presentation of Finances

	2025-26 Q3 Review \$'000	2026-27 Budget \$'000	2027-28 LTFP \$'000	2028-29 LTFP \$'000	2029-30 LTFP \$'000	2030-31 LTFP \$'000	2031-32 LTFP \$'000	2032-33 LTFP \$'000	2033-34 LTFP \$'000	2034-35 LTFP \$'000	2035-36 LTFP \$'000	2036-37 LTFP \$'000
Operating Revenues	52,923	57,406	60,695	63,111	66,385	69,606	72,697	75,908	79,252	82,520	86,680	90,872
less Operating Expenses	(55,004)	(58,148)	(60,861)	(63,073)	(65,528)	(68,369)	(71,035)	(74,306)	(77,130)	(80,340)	(83,513)	(87,348)
Operating Surplus / (Deficit)	(2,081)	(742)	(166)	38	857	1,237	1,662	1,602	2,122	2,181	3,167	3,524
less Net outlays on existing Assets												
Capital expenditure on renewal and replacement of existing assets	(6,821)	(14,480)	(11,623)	(11,280)	(10,946)	(11,153)	(11,740)	(10,916)	(11,172)	(11,497)	(11,445)	(13,358)
less Depreciation, Amortisation and Impairment	12,450	12,718	13,084	13,834	14,474	15,505	16,294	17,307	17,922	18,876	19,608	20,616
less Proceeds from Sale of Replaced Assets	265	571	721	873	830	678	593	760	624	639	655	840
	5,894	(1,191)	2,182	3,427	4,358	5,030	5,147	7,151	7,374	8,018	8,818	8,098
less Net outlays on New and Upgraded Assets												
Capital expenditure on New and Upgraded Assets	(4,947)	(15,430)	(2,996)	(7,163)	(6,838)	(4,611)	(20,866)	(11,482)	(12,925)	(9,250)	(10,849)	(5,096)
less Amounts received specifically for New and Upgraded Assets	1,410	3,956	501	21	3,771	4,043	6,289	3,068	2,998	2,766	3,363	20
less Proceeds from Sale of Surplus Assets	0	0	0	0	0	0	0	0	0	0	0	0
	(3,537)	(11,474)	(2,495)	(7,142)	(3,067)	(568)	(14,577)	(8,414)	(9,927)	(6,484)	(7,486)	(5,076)
Net Lending / (Borrowing) for Financial Year	276	(13,407)	(479)	(3,677)	2,148	5,699	(7,768)	339	(431)	3,715	4,499	6,546

Appendix 3: Capital Expenditure 2026-27 to 2036-37

	2025-26 Q3 Review \$'000	2026-27 Budget \$'000	2027-28 LTFF \$'000	2028-29 LTFF \$'000	2029-30 LTFF \$'000	2030-31 LTFF \$'000	2031-32 LTFF \$'000	2032-33 LTFF \$'000	2033-34 LTFF \$'000	2034-35 LTFF \$'000	2035-36 LTFF \$'000	2036-37 LTFF \$'000
Renewal/Replacement Capital summary: Non-Discretionary												
Land	0	0	0	0	0	0	0	0	0	0	0	0
Buildings	2,003	5,230	2,628	3,222	3,088	1,379	1,407	1,431	1,456	1,704	1,784	2,041
Recreation	463	273	452	469	485	502	527	550	574	598	627	853
Transport - Roads & Footpaths	3,674	4,234	5,456	4,799	4,989	6,879	7,153	5,992	6,231	6,306	6,535	7,154
Stormwater, Bridges & Floodplain	499	1,646	2	96	359	373	395	414	434	455	480	702
CWMS	372	1,472	949	743	298	303	833	939	836	860	367	882
Equipment - Plant & Vehicles	403	2,291	1,886	1,921	1,697	1,733	1,473	1,513	1,656	1,594	1,637	1,680
Other Assets	0	0	0	1	1	2	4	5	7	8	10	212
	7,414	15,146	11,373	11,251	10,917	11,171	11,792	10,844	11,194	11,525	11,440	13,524
New/Upgrade Capital summary: Discretionary												
Land	0	0	0	0	0	0	3,475	0	3,658	0	578	0
Buildings (includes TBP program)	1,123	13,323	0	5,625	5,625	682	0	0	2,432	2,242	3,900	0
Recreation (includes TBP program)	1,056	496	65	66	68	70	14,550	7,187	2,236	2,078	2,112	367
Transport - Roads & Footpaths	705	946	784	291	299	308	300	308	3,174	3,010	2,744	1,178
Stormwater, Bridges & Floodplain	122	322	257	265	404	415	426	438	450	462	474	687
CWMS	1,358	831	784	533	35	2,531	2,581	1,081	81	81	81	350
Equipment - Plant & Vehicles	301	254	0	0	250	280	811	844	877	912	949	987
Other	711	170	26	745	128	132	135	809	142	146	150	1,028
	5,376	16,342	1,916	7,525	6,809	4,418	22,278	10,667	13,050	8,931	10,988	4,597
Total Capital Expenditure	12,790	31,487	13,289	18,776	17,726	15,589	34,070	21,511	24,244	20,456	22,428	18,121

Note: includes internal allocation



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Appendix 4: Reconciliation of Capital Investment with Infrastructure and Asset Management Plan 2026-27 to 2036-37

	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000	2029-30 \$'000	2030-31 \$'000	2031-32 \$'000	2032-33 \$'000	2033-34 \$'000	2034-35 \$'000	2035-36 \$'000	2036-37 \$'000	10 Year Forecast + Budget \$'000
Long Term Financial Plan Settings													
Renewal/Replacement Capital summary													
Land	0	0	0	0	0	0	0	0	0	0	0	0	0
Buildings	2,003	5,230	2,628	3,222	3,088	1,379	1,407	1,431	1,456	1,704	1,784	2,041	25,370
Recreation	463	273	452	469	485	502	527	550	574	598	627	853	5,910
Transport - Roads & Footpaths	3,674	4,234	5,456	4,799	4,989	6,879	7,153	5,992	6,231	6,306	6,535	7,154	65,728
Stormwater, Bridges & Floodplain	499	1,646	2	96	359	373	395	414	434	455	480	702	5,356
CWMS	372	1,472	949	743	298	303	833	939	836	860	367	882	8,482
Equipment - Plant & Vehicles	403	2,291	1,886	1,921	1,697	1,733	1,473	1,513	1,656	1,594	1,637	1,680	19,081
Other Assets including Technology and Carports	0	0	0	1	1	2	4	5	7	8	10	212	250
Sub-total Renewal and Replacement	7,414	15,146	11,373	11,251	10,917	11,171	11,792	10,844	11,194	11,525	11,440	13,524	130,177
Upgrade Capital summary													
Land	0	0	0	0	0	0	0	0	0	0	0	0	0
Buildings (includes TBP program)	0	90	0	0	0	0	0	0	0	0	0	0	90
Recreation (includes TBP program)	0	0	0	0	0	0	0	0	0	0	0	0	0
Transport - Roads & Footpaths	705	784	598	100	103	106	109	111	115	118	121	324	2,589
Stormwater, Bridges & Floodplain	122	322	257	265	404	415	426	438	450	462	474	687	4,600
CWMS	1,358	831	784	533	35	31	81	81	81	81	81	350	2,969
Equipment - Plant & Vehicles	90	0	0	0	250	280	811	844	877	912	949	987	5,910
Other Assets including Technology and Carports	711	170	26	745	128	132	135	809	142	146	150	1,028	3,611
Sub-total Upgrade	2,986	2,197	1,665	1,643	920	964	1,562	2,283	1,665	1,719	1,775	3,376	19,769
Total Capital Expenditure on Existing Assets	10,400	17,343	13,038	12,894	11,837	12,135	13,354	13,127	12,859	13,244	13,215	16,900	149,946
New Capital summary													
Land	0	0	0	0	0	0	3,475	0	3,658	0	578	0	7,712
Buildings (includes TBP program)	1,123	13,233	0	5,625	5,625	682	0	0	2,432	2,242	3,900	0	33,741
Recreation (includes TBP program)	1,056	496	65	66	68	70	14,550	7,187	2,236	2,078	2,112	367	29,294
Transport - Roads & Footpaths	0	161	186	191	196	202	191	197	3,059	2,892	2,623	854	10,753
Stormwater, Bridges & Floodplain	0	0	0	0	0	0	0	0	0	0	0	0	0
CWMS	0	0	0	0	0	2,500	2,500	1,000	0	0	0	0	6,000
Equipment - Plant & Vehicles	211	254	0	0	0	0	0	0	0	0	0	0	254
Other Assets - Including IT Renewal	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Capital Expenditure on New Assets	2,390	14,144	251	5,883	5,890	3,454	20,717	8,383	11,386	7,212	9,213	1,220	87,754
Total Capital Expenditure provisioned in Long Term Financial Plan	12,790	31,487	13,289	18,777	17,727	15,589	34,071	21,510	24,245	20,456	22,428	18,120	237,699

	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36	2036-37	10 Year Forecast + Budget \$'000
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Infrastructure and Asset Management Plan Settings													
Land	0	0	0	0	0	0	0	0	0	0	0	0	0
Buildings	710	690	865	823	846	870	896	921	947	1,218	1,253	1,289	10,618
Carparks	0	0	0	150	38	0	0	0	282	0	0	0	470
Footpaths	679	680	699	719	353	0	190	805	829	849	874	899	6,897
Kerbing	118	188	58	0	0	0	0	0	0	563	579	596	1,984
Transport - Sealed Roads	1,030	1,092	1,189	2,291	2,441	2,598	2,766	2,945	3,135	3,712	3,818	3,927	29,916
Transport - Unsealed Roads	1,555	1,555	1,600	1,644	1,694	1,740	1,792	1,841	1,896	2,072	2,131	2,192	20,156
Stormwater and Bridges*	621	1,968	259	361	763	788	821	852	884	917	943	970	9,526
CWMS*	1,730	2,303	1,733	1,276	333	334	914	1,020	917	941	968	996	11,734
Equipment - Plant & Vehicles*	493	2,291	1,886	1,921	1,947	2,013	2,284	2,357	2,533	2,506	2,578	2,651	24,967
Other Assets - Including IT Renewal	711	170	26	746	129	134	139	814	149	154	158	163	2,782
Total Capital Expenditure requirement forecast in Infrastructure and Asset Management Plan	7,647	10,938	8,315	9,931	8,544	8,478	9,801	11,555	11,572	12,932	13,302	13,682	119,051
Net Capital Expenditure Against IAMP (Surplus)/ Deficit - Existing Assets	(2,753)	(6,404)	(4,723)	(2,963)	(3,293)	(3,657)	(3,553)	(1,572)	(1,287)	(312)	87	(3,218)	(30,894)
Net Capital Expenditure Against IAMP (Surplus)/ Deficit - Renew and Replacement only of Existing Assets	233	(4,207)	(3,058)	(1,320)	(2,373)	(2,693)	(1,991)	711	378	1,407	1,862	158	(11,125)
Net Capital Expenditure Against IAMP (Surplus)/ Deficit - All Assets	(5,143)	(20,549)	(4,974)	(8,845)	(9,183)	(7,111)	(24,270)	(9,955)	(12,673)	(7,524)	(9,126)	(4,438)	(118,648)
KPI 4 - Existing Assets - All	136.0%	158.6%	156.8%	129.8%	138.5%	143.1%	136.3%	113.6%	111.1%	102.4%	99.3%	123.5%	126.0%
KPI 4 - Existing Assets - Renewal and Replacement Only	97.0%	138.5%	136.8%	113.3%	127.8%	131.8%	120.3%	93.8%	96.7%	89.1%	86.0%	98.8%	109.3%
KPI 4 - Total Assets	167.3%	287.9%	159.8%	189.1%	207.5%	183.9%	347.6%	186.2%	209.5%	158.2%	168.6%	132.4%	199.7%

* Based on current projections these are currently under new modelling in 2025-26





How to contact us

43-51 Tanunda Road, Nuriootpa, 5355

PO Box 867, Nuriootpa

Website: barossa.sa.gov.au

Phone: 8563 8444

Email: barossa@barossa.sa.gov.au

Image credit: The Barossa Council, Tourism Australia, South Australian Tourism Commission, Barossa Australia, Atze's Corner Wines, Lambert Estate Wines, Tom Overall, Trail Scapes.





**Public Meeting for the Purposes of Hearing Public Submissions
on the 2026-2027 Annual Business Plan and Budget**

**Meeting of 9 June 2026 5.00pm.
Held at the Council Chamber
43-51 Tanunda Road, Nuriootpa**

RECORD OF MEETING

1. OPENING

Mayor Lange declared the meeting open at 5.00pm

Present:

Mayor Lange and Councillors Schilling, Thompson, de Vries, Troup, Angas, Evans, Hurn.

Apologies:

Nil

Absent:

Councillors Preece, Greatwich and Lane

2. PUBLIC SUBMISSIONS

The Mayor outlined the process and purpose to hear submissions and answer questions in relation to the draft Annual Business Plan and Budget for the 2026-27 financial year and advised that no decision are made at this forum.

Presentation 1 – Barossa Hockey Association

Please see presentation following.

Seeking funding to undertake master planning/design work and advised the club is willing to offer \$10,000 of funds in support.

Presentation 2 – Tanunda Bowling Club

Requesting sealing of the bowling club car park. See photo presented.

Presentation 3 – Mr Malcolm Linke

Posing the following general questions from his perspective of conversations in the community, when he is volunteering in Council transport services.

1. Why do Council rates keep going up?
2. How many buildings and properties have been built that should be offsetting rate increases?
3. What do we get for rates.

He also raised issues of:

1. Too much spent on sport and recreation.
2. General affordability of costs not just limited to Council rates.
3. Public transport services are expensive and difficult to access.

Various Councillors and the Mayor responded as follows:

1. Cost rise due to service level costs through CPI and the Local Government Price Index.
2. Not increasing budgets will result in service reductions that is not generally wanted.
3. Council continues to work on programs of efficiency and savings.
4. Council is protecting the Barossa and its brand and that means not housing everything.
5. Growth in housing has been regular in the past years but with additional population comes additional service needs such as roads, footpaths, sport and recreation needs, wastewater management, use of community services such as libraries.
6. Empathise and understand and have proposed increase which is below CPI.
7. Apart from services we get to live in the Barossa an iconic area of Australia, if not the world.
8. We can lobby for things like transport services, but we are not the provider.

Presentation 4 – Mr Daryl Mattschoss

Posing the following general statements from his perspective.

1. Lots spent on sport.
2. Go back to rates and rubbish.
3. Cost of living continues to rise.
4. Employee costs have increased further.
5. Multiple properties and comparison with Mid Murry Council and service levels.
6. Email all ratepayers with survey.
7. Approval of ethanol tower at Beckwith Park.
8. Explanation of sport and spending generally.
9. Road freight and road condition of transport assets specifically Siegersdorf Road and road in Light Regional Council.

The Mayor outlined that various issues raised were answered as part of the last presentation which was acknowledged.

Siegersdorf Road condition has provided strong performance and is monitored as part of Council asset plans.

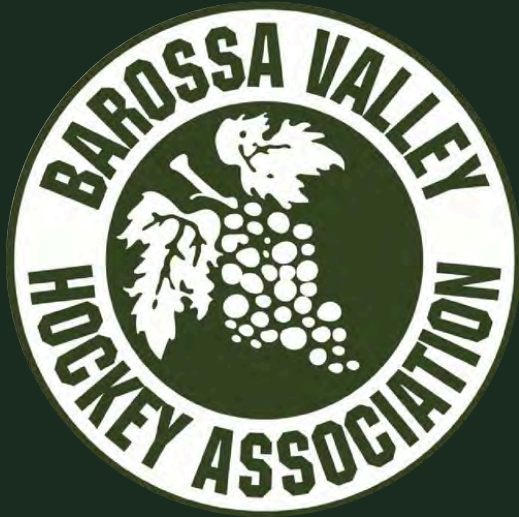
Council is not simply just about rates and rubbish it provides much wider and extensive services that meet community needs and demand for services continues to grow.

It was outlined that 16.5% of the budget is allocated to sport and recreation.

3. PUBLIC SUBMISSIONS

There being no other presenters the Mayor closed the meeting at 6.00 pm.

Presentation 1



Stockwell Recreation Park

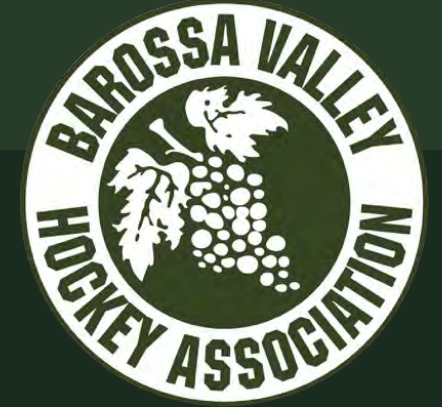
Concerns/ Issues & Upgrade Ideas

*Prepared by the Facilities Working Group of the Barossa Valley Hockey Association
President Lian Sutton and Facilities Director Craig Johnson*

barossahockey@gmail.com

www.barossahockey.com

Barossa Valley Hockey Association | Who We Are



Our Vision

To be the leading regional hockey association in South Australia, enabling individuals to achieve their personal best in a caring community where hockey is enjoyed by all.



Our Mission

Promote and grow hockey in the Barossa Valley and surrounding districts

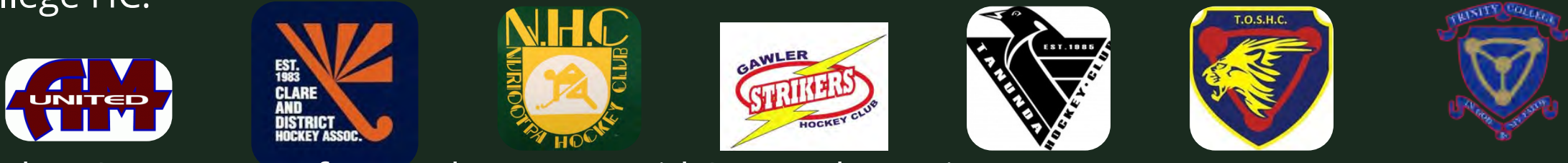
Provide opportunities for all participants to reach their full potential

Enhance enjoyment and participation for all ages and abilities

BVHA is a volunteer-driven association working with Barossa Valley Council to upgrade facilities.

Barossa Valley Hockey Association | Hockey in the Barossa

Our Association has 700+ members, with the following clubs:
AM United HC, Clare and Districts HA, Nuriootpa HC, Gawler HC, Tanunda HC, Trinity Old Scholars HC, & Trinity College HC.



Hockey Season runs from February to mid-September (winter sport).
Our turf pitch is located at Stockwell Recreation Park. Majority of games are played at Stockwell, with some at Trinity College and Clare High School.

Other opportunities:
Junior Regional/Zones Carnivals | Summer Hockey | Development/skills workshops



Barossa Valley Hockey Association | Use of Facilities

During the Hockey Season

Training nights

Tuesday-Thursday, between March-mid September, clubs start preseason training early February
60+ children participating in training each night, not including other siblings and parents stay for training.
30+ adults attend senior training each night.

Game Day

Juniors play on Saturdays between 8:15am-12 noon from May to mid-August with 200+ children and 150+ adults during this time including players, siblings and spectators.

Senior matches are played Friday nights, Saturdays from late morning through until 9:30pm, then Sunday afternoons and early evenings, with 50+ people at each match and 600+ people throughout the senior matches over a weekend.

A weekend would usually see about **1000** people at the pitch, with approximately **20,000** people playing, training, umpiring, volunteering and spectating over a season.

Lack of appropriate facilities is a major impediment to retaining players

With increasing competition from other sporting codes offering modern facilities, it becomes challenging to attract and retain families when we have to explain that the nearest toilets are located over 100 metres from the playing field.

The lack of convenient amenities creates a significant obstacle to retaining children in our sport.

Barossa Valley Hockey Association | Facilities

Current Facility Distances

Distance to closest toilet:

110m - Stockwell Public Toilets by Duck Ponds Road

Distance to closest changeroom:

150m - located in the building at the Clubrooms/cricket club

BVHA, Nuriootpa and AM United Club Sheds:

180m - small with limited room to store gear





Barossa Valley Hockey Association | Our Facilities Vision

Facility Upgrades We Are Working Towards

- Updated Pitch - accommodate State and possibly National level competitions
- Toilet and changeroom facilities at the pitch
- Canteen/spectator viewing area, indoors out of the weather
- Dugout facilities appropriate for players & their gear
- Safe area to watch games outside
- Car parking facilities
- Storage facilities at the pitch
- Disability access to the pitch and facilities
- Improved lighting to the site
- Suitable training/warm up area



Barossa Valley Hockey Association | Toilet Facilities

These amenities do not meet the expectation for a sporting facility in the Barossa Council Area.

Not Direct

- Both the public toilets and cricket clubrooms are over 100m from the main facility.

Not Safe

- Children have to cross the road to access the toilets and change room.
- There have been reports of 'strangers' hanging around the public toilets and clubrooms during games and training nights.

Gender neutral facilities

- Change rooms and toilet facilities are not female or gender neutral/diverse friendly. Female and gender neutral/diverse players need walk 150m to the closest change rooms if they wish to change.

Poor to No Lighting

- Hockey is a winter sport and during winter from about 5pm it becomes dark. Limited lighting across the facility presents an additional safety concern, particularly during evening training sessions and matches.

Not Accessible

- There are no wheelchair accessible pathways and wheelchair access to the pitch is not to Australian Standards.

Barossa Valley Hockey Association | Reports

There is no way to manage public access to toilet facilities leading to issues such as:

Submission Date: 23/03/2026 at 02:01 pm

Report details

Issue type	Other issue (please specify)
Describe the issue	Unhygienic toilets- soiled underwear hanging on the door. To scared to look inside and see what other surprises were in there. We start hockey training tomorrow night with juniors and parents and this is the closest toilet, so would appreciate that this is attended to.
Location of issue	Stockwell Recreation Park
Attachments	IMG 0018

Barossa Valley Hockey Association | Changeroom Issues

Clubrooms / Booking

The clubrooms are often booked by council for private functions during the playing season, limiting hockey access to the facilities. In some cases we are advised of events being held and that we are unable to access the clubrooms, changerooms and toilets at all during game days.

During training, clubs do not have access to the clubrooms which means the only option is the public toilets. Occasionally, these are out of order, meaning we don't have access to any toilet facilities on site.

When the weather is wet, players are walking a significant distance from the changerooms to the pitch, getting very wet before commencing their game.

Hockey is a family friendly activity, there are many babies/young children who attend training and game days. There are no facilities/change table close by to change young children.

General Issues

Children in particular are missing significant parts of training and games because of the time it takes to walk over to the toilets and back again.

There have been instances of young players urinating in their pants on their way to the toilet because they 'held on' during a game.

With limited time between quarters, players are off the field when the game recommences if they need to urgently go to the toilet.

Barossa Valley Hockey Association | Lighting

- Bright when the lights on the pitch are on, but as soon as they are turned off, minimal lighting throughout the park area.
- Kids are reluctant to go to the toilet as it's dark. Lots of dark patches across the area.
- There is no easy way to turn on or off lights - have to walk through the dark to turn them on.



Heading down from the pitch towards the car park - can't even really see the car park



Looking from the clubrooms, back towards the pitch - car parking area nearly in total darkness

Barossa Valley Hockey Association | Lighting – Training Night

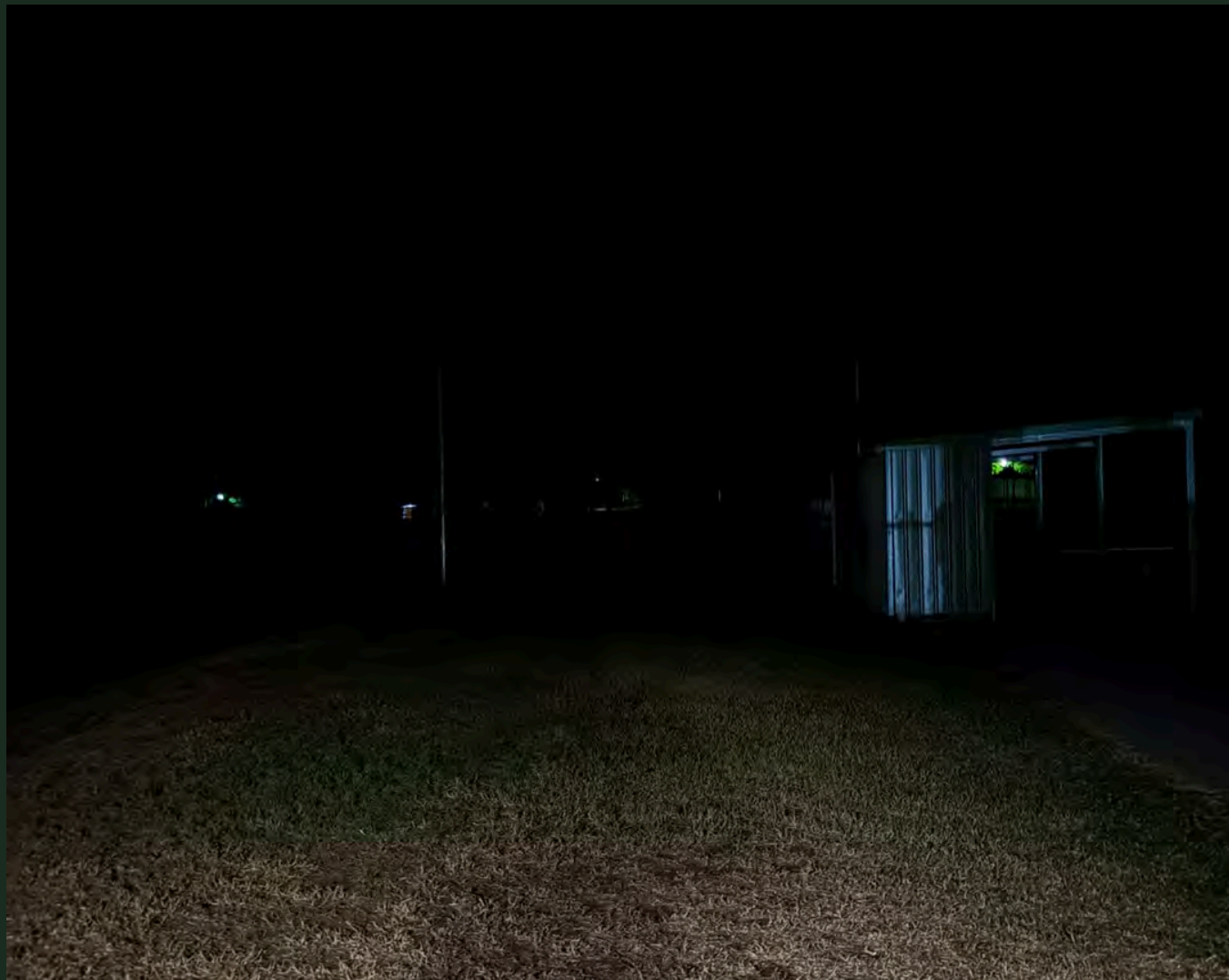


Pitch lights on, looking from path to the car parking area



Pitch lights off, looking from path to the car parking area

Barossa Valley Hockey Association | Lighting – Training Night



Pitch lights off, looking from path to paved area, LHS dugout towards skate park



Daylight view of the same area

Barossa Valley Hockey Association | Lighting – Training Night



Pitch lights off, under the undercover area, possible headlights



Same area with no lighting at all

Barossa Valley Hockey Association | Lighting – Training Night



Pitch lights off, from the parking area looking up towards the pitch, moon



From the pitch to the playground/ oval



From the car parking area, looking up to the pitch, gazebo, path

Barossa Valley Hockey Association | The Big Project (2020–2026)

The Barossa Council has invested over \$38 million (rising toward \$60m+ with recent projects) into sporting facilities.

The strategy focuses on:

Gender Equity: Modernizing changerooms for female and junior participation.

Event Tourism: Upgrading ovals to AFL/SANFL standards to attract national visitors.

Regional Hubs: Creating multi-use precincts that serve football, netball, soccer, and cricket simultaneously.

Australian Country Hockey Championships

BVHA submitted an EOI to host the Australian Country Championships in 2027. The Board thought it would be a great opportunity for local players to host the event on our home grounds.

The Country Championships attracts teams from around the nation to participate in high level hockey competition, bringing both men's and women's teams to the location, along with all the support personnel and spectators.

The selection committee provided the following feedback (see letter):

- Presents very strong location to host the event, local support, accommodation, township facilities
- Professional and commitment to host event of this size
- Playing surface is below national level standard
- Pitch dimensions and runoff area would need to be measured, possibly not enough space around the pitch
- Team dugouts don't provide enough protection to players/officials
- One undercover area, no separate space for officials, teams and spectators
- Limited infrastructure to support games viewing or spectators
- Facilities poor condition, public toilet/changerooms and no canteen facilities

Barossa Valley Hockey Association | Stockwell Recreation Park

BV Council Investment

- Build the skate park, BBQ facilities, outdoor exercise equipment

From the pitch it is:

- 100m walk to toilet facilities
- 150m walk to changerooms
- 180m walk to storage sheds - which is a long way to transport a BBQ, Tech Bench chairs/table, corner flags

The BVHA has:

- Small canteen, which currently stores gear including BBQ, chairs, table, tech bench items - applied for a shipping container to store items up at the pitch, haven't heard anything back from the council yet
- Undercover area, not large enough when it rains to protect players, officials and spectators
- 3 metal bench seats out in the weather, 3 out the front of the undercover
- No area to warm up properly, as the declared weed caltrop is located around the pitch. Appears to be spreading, possibly through seeds being carried on peoples shoes and machinery. BVHA are trying to remove it and asking people to stay away from the area, to help stop the spread

Onsite:

- Lighting minimal to areas outside of the pitch
- Car parking for about 10 cars with all other parking on the dirt and random parking
- Playground area which the kids use all the time, just crossing the road to access it

Barossa Valley Hockey Association | Upgrade Ideas

- Upgraded pitch - with runoff room around the outside
- Warm up area
- Facility: changerooms, toilets, canteen, commercial kitchen, inside viewing area
- Officials/team dugouts
- Grandstand type seating outdoors
- Lighting & improved car parking
- 2nd pitch for training, warm up & games
- Manage declared weed - caltrop





Presentation 2

Darryl Gear

From: Darryl Gear <tanundagears@gmail.com>
Sent: Tuesday, 9 June 2026 2:19 PM
To: Darryl Gear
Subject: P2

CAUTION: This is an EXTERNAL email. Make sure it is authentic before acting. Check the sender's address. Be alert to signs of phishing eg. an abnormal request for urgent action.



Sent from my iPhone



BAROSSA GAWLER LIGHT ADELAIDE PLAINS

Mr Martin McCarthy, CEO – The Barossa Council
Mr James Miller, CEO – Adelaide Plains Council
Mr Darryl Whicker, CEO – Light Regional Council
Mr Chris Cowley, CEO – Town of Gawler

Email:

Martin McCarthy mmccarthy@barossa.sa.gov.au;

Chris Cowley chris.cowley@gawler.sa.gov.au;

Darryl Whicker dwhicker@light.sa.gov.au;

James Miller jcmiller@apc.sa.gov.au

21 May 2026

Dear Council CEOs,

RE: FY27 Council Budget Setting – request for B2B Support Program contribution

Regional Development Australia Barossa Gawler Light Adelaide Plains (RDABGLAP) is an Australian Government economic development initiative, representing \$4 billion in Gross Regional Product to South Australia (SA) and more than 6,300 regional businesses across the Barossa, Gawler, Light and Adelaide Plains areas.

RDABGLAP's purpose is to actively grow our regional economy to create liveable communities. We achieve this through core functions of Regional Business Development, Economic Development, Program Delivery and Advocacy and Consultation to help drive the local economy, attract business opportunities and seek place-based solutions that make our regions better places to live, work and thrive for generations.

On behalf of our Board and Team, I write to each of your organisations to seek Council consideration of a modest additional contribution towards the ongoing delivery and sustainability of the B2B Support Program as part of your organisational FY27 budget deliberations.

Upper Level 2, Beckwith Business Park, 30 – 38 Tanunda Road, Nuriootpa SA 5355

Phone: (08) 8563 3603 | Email: contact@barossa.org.au

Local people creating local solutions barossa.org.au

The B2B Support Program is one of RDABGLAP's cornerstone regional business capability initiatives, directly supporting approximately 100 businesses annually across Barossa, Gawler, Light and Adelaide Plains through subsidised access to trusted local professional advisors. The Program delivers tailored business advisory support across strategic planning, financial management, marketing and digital capability, legal and compliance, operational systems, workforce planning and cyber resilience.

The Program is strongly aligned to RDABGLAP's regional economic development mandate and complements — rather than duplicates — individual Council economic development functions.

Importantly, the Program provides:

- regional-scale coordination and triage
- access to a multidisciplinary panel of specialist providers
- cross-boundary business support
- capability building for early-stage and growth businesses
- regional workshops, peer learning and business connection opportunities; and
- a scalable platform that leverages local, State and Federal investment.

The recently completed independent B2B Program Review (November 2025) confirmed the Program delivers strong local value, is highly regarded by businesses and providers, and remains under-resourced relative to demand and program complexity. The review identified that current delivery requires 1.2 FTE to sustainably maintain *current* service delivery and workshops, with the Program currently operating below cost recovery.

While the client participation fee will increase from \$50 ex GST to \$60 ex GST from 1 July 2026, and provider reimbursement rates will remain fixed at \$160 ex GST per engagement, the Program is forecast to operate at an annual deficit of \$12,000 ex GST (this assumes 120 business referrals in FY27 – status quo). This excludes RDABGLAP's substantial existing Program investments through staffing, management, administration, systems and overheads (funded through core operations).

RDABGLAP already contributes significant operational investment into the Program through:

- approximately 1.2 FTE dedicated Program staffing and program management
- administration, finance and reporting functions
- regional business triage and referral coordination
- provider engagement and quality management
- systems, governance, communications and oversight; and
- workshop and stakeholder coordination.

This contribution is funded through RDABGLAP's existing core operational funding provided collectively by Councils and leveraged against approximately \$700,000 per annum in State and Federal funding support.

Importantly, RDABGLAP does not consider the ongoing use of organisational cash reserves to subsidise operational program deficits to be financially prudent or strategically sustainable. Cash reserves exist to:

- manage organisational risk and cashflow variability
- provide operational continuity during grant timing fluctuations
- support co-contribution requirements for strategic projects

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Phone: (08) 8563 3603 | Email: contact@barossa.org.au

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- manage unforeseen economic or funding disruptions; and
- maintain long-term financial sustainability and organisational resilience.

Utilising reserves to fund recurring operational deficits would progressively weaken RDABGLAP's financial position and reduce the organisation's ability to respond to future regional opportunities, emergencies or co-investment requirements.

Accordingly, RDABGLAP respectfully seeks Council support to collectively address the FY27 operational shortfall associated with maintaining this regionally significant business support initiative.

Further:

- The requested contribution represents only approximately 6.3% of the existing combined Council operational investment into RDABGLAP (~\$190K)
- RDABGLAP already absorbs the substantial hidden costs of program coordination and governance through existing operational funding
- The Program acts as a regional economic multiplier by strengthening local businesses and retaining expenditure within the region through use of local advisors
- The review identified that the Program's true cost per client is approximately \$1,498, demonstrating the extent of subsidisation already being provided by RDABGLAP
- The Program directly fills gaps that individual Councils would struggle to deliver independently at scale, particularly specialist advisory access, regional triage, provider management and cross-sector coordination; and
- Using cash reserves for recurring operational deficits creates structural financial risk and weakens RDABGLAP's ability to leverage future State and Federal opportunities.

Several potential contribution methodologies are proposed for Council consideration; these Options assume the 'status quo' for delivery in FY27 – that is, no increases to delivery and or number of referrals in FY27 (anticipate 120 business referrals).

RDABGLAP's preferred and recommended Option is Option 3.

RDABGLAP remains open to discussing the most equitable and practical funding approach collectively with Councils.

The B2B Program continues to deliver measurable regional value, including:

- improved business capability and confidence
- stronger digital and operational maturity
- improved financial literacy and planning
- enhanced workforce readiness
- increased business resilience and sustainability
- improved local provider engagement and economic circulation; and
- stronger regional business networks and collaboration.

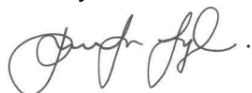
The Program also serves as an important early intervention and business retention mechanism, helping local businesses address challenges before they escalate into larger economic issues impacting employment, investment and community confidence.

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Phone: (08) 8563 3603 | Email: contact@barossa.org.au

Local people creating local solutions barossa.org.au

We thank Councils for their longstanding partnership and ongoing investment in regional economic development outcomes, and would welcome the opportunity to discuss this request further.

Sincerely,



Jennifer Lynch

CEO and Director of Regional Development

Regional Development Australia – Barossa Gawler Light Adelaide Plains

E: ceo@barossa.org.au

M: +61 475 434 359

Option 0 – ‘As Is’ – no additional contribution

- \$0 ex GST per Council
- This will result in FY27 budgeted resources being directed away from other regional and economic development activities for the BGLAP region.

Option 1 – Equal Contribution Model

- \$3,000 ex GST per Council

Option 2 – Usage-Based Contribution Model

Based on current Program utilisation by LGA (2025 referrals; 2026 referral numbers yet to be finalised):

- The Barossa Council (52%) = \$6,277 ex GST
- Town of Gawler (25%) = \$2,954 ex GST
- Light Regional Council (18%) = \$2,215 ex GST
- Adelaide Plains Council (5%) = \$554 ex GST

Option 3 – Number of Businesses per LGA-Based Contribution Model

Contribution apportioned according to resident population proportions across the BGLAP region (based on ABS data for EOFY25):

- The Barossa Council: 2,411 (38%) = \$4,589 ex GST
- Town of Gawler: 1,434 (23%) = \$2,730 ex GST
- Light Regional Council: 1509 (24%) = \$2,872 ex GST
- Adelaide Palins Council: 950 (15%) = \$1,808 ex GST

Option 4 – Gross Regional Product (GRP)-Based Model

Contribution apportioned according to each LGA's share of regional economic output (based on economy.id and or Remplan data for EOFY25):

- The Barossa Council: \$1.255b (28%) = \$3,411 ex GST
- Town of Gawler: \$1.070b (25%) = \$2,908 ex GST
- Light Regional Council: \$1.120b (24%) = \$3,044 ex GST
- Adelaide Plains Council: \$970m (22%) = \$2,636 ex GST

Upper Level 2, Beckwith Business Park, 30 – 38 Tanunda Road, Nuriootpa SA 5355

Phone: (08) 8563 3603 | Email: contact@barossa.org.au

Local people creating local solutions barossa.org.au

From: [Stephen Nicholson](#)
To: [MBX Barossa](#)
Subject: [EXTERNAL] Feedback on Draft Annual Business and Budget Plan
Date: Thursday, 28 May 2026 1:41:49 PM

CAUTION: This Message originated outside your organization. Treat all attachments and hyperlinks with suspicion.

Overall, an easy to read yet comprehensive document with a clear strategy and goals.

Comments and feedback as follows:

1. Why is Council funding equestrian upgrades to Talunga Park? There are private facilities available for equestrian use in the region and equestrian users of Talunga Park are largely non-ratepayers with high incomes and high asset resources. Ratepayers should not be subsidising equestrian users; the equestrian club using the facilities should be paying for any upgrades and paying a user fee to cover after events repairs to the oval and clean up horse manure and rubbish.
2. Why doesn't Stage 2 of the Mt Pleasant Main Street Upgrade from the Hall to Glen Devon Road feature in the 10 year plan? A report was prepared by Council in the early 2000's identifying the benefits in Stage 2 Main Street Upgrade and had a timeframe of 15-20 years to complete. The under grounding of Powerlines and Street Lighting upgrades through PLEC was included in Stage 2 and remains outstanding. Significant private investment has been made in the Totness Hotel upgrade and the Lovells Bakery Historical Area and under grounding of powerlines and improving street lighting would highlight these new improved Main Street investments for the community and tourists.
3. What capital improvement allocation has been made to the Historic Park on the corner of Glen Devon Road and Melrose Street in Mount Pleasant? The signage is in need of replacement soon and some seating and shelter and possibly a BBQ would greatly benefit the community and tourists using the park. Consideration to connecting recycled water and better maintaining the grass areas would also benefit the community and tourists.
4. The budget included \$100,000 for the extension of the Amy Gillet bikeway from Birdwood to Mt Pleasant which is a great initiative. Is this for planing, design and funding grant submissions? Has Council also made a provision for a Capital contribution or is expecting State and Federal Governments to fund the project? The rail corridor terminates at Talunga Park; will Council advocate for a bikeway through to the Hall? Will carparks and bike repair facilities be available at Talunga Park of the Hall for visits to use?
5. Birdwood is in relatively close proximity to Mt Pleasant in the context of the wider Council area. It also has the National Motor Museum as a tourist draw card and would fit nicely into the Barossa Council. Has any consideration been given to seeking an amendment to the council boundaries with adjacent councils such as the Adelaide Hills Council?
6. It would be useful to ratepayers to have a revenue and expenditure breakdown of townships and surrounding areas.
7. Will feedback submissions and Council's consideration be included in the final Plan?

I hope this feedback is useful and can be considered when finalising the Plan.

Kind regards,

Stephen Nicholson

a: 166 Melrose Street, Mount Pleasant SA 5244

m: +60 16 9413 329 (Malaysia)

m: +61 402 413 329 (Australia & WhatsApp)

e: stephen.nicholson.1971@gmail.com

From: [N Anderson](#)
To: [MBX Barossa](#)
Cc: [Lisa Anderson](#)
Subject: [EXTERNAL] Feedback - Draft Annual Business and Budget Plan
Date: Friday, 29 May 2026 10:31:39 AM

CAUTION: This Message originated outside your organization. Treat all attachments and hyperlinks with suspicion.

To Whom It May Concern,

Thank you for the opportunity to provide feedback on the Draft Annual Business Plan and Budget.

I acknowledge the Council's ongoing commitment to the maintenance and improvement of road, footpath and stormwater infrastructure projects across the region. However, I am concerned that the draft budget once again contains no meaningful allocation to address the long-standing and well-known infrastructure deficiencies on Kokoda Road, Nuriootpa.

The key issues affecting residents and the broader community include:

- The absence of adequate stormwater infrastructure and street guttering, preventing many properties from effectively discharging stormwater to the roadway.
- Existing drainage infrastructure that appears insufficient to cope with surface water flows during rainfall events, resulting in stormwater flowing from the road into private properties.
- The continued lack of safe, compliant and continuous footpaths despite the high level of pedestrian activity in the area.
- Increased safety risks for pedestrians who are frequently forced to walk on or dangerously close to the roadway.
- The growing impact on elderly residents and visitors associated with the nearby Barossa Village facilities, many of whom have little option but to use unsafe or incomplete footpath sections.
- Traffic safety concerns associated with vehicle speeds, limited visibility, and vehicles reversing onto Kokoda Road near a blind corner.

Kokoda Road services a significant number of community facilities, including:

- The local swimming pool
- Bowling club
- Caravan park
- Sporting facilities
- Primary school
- High school
- Barossa Village residential facilities

Given the concentration of community infrastructure and pedestrian movement within this area, it is difficult to understand why these issues continue to be excluded from meaningful consideration within Council's infrastructure planning and budget allocation.

In particular, I strongly encourage Council to prioritise:

- A review and upgrade of stormwater management infrastructure along Kokoda Road.

- The installation of safe, continuous and fit-for-purpose footpaths.
- The introduction of traffic-calming measures, such as a speed hump or raised traffic-calming platform, to reduce vehicle speeds and improve safety near the blind corner and high pedestrian-use areas.

The current situation presents avoidable risks to motorists, pedestrians and nearby residents. These are not cosmetic improvements; they are essential public safety and infrastructure matters that warrant urgent attention.

While Council continues to invest in infrastructure improvements elsewhere, the repeated exclusion of Kokoda Road gives the impression that these known issues are being deprioritised despite their ongoing impact on the community.

I respectfully request that Council reconsider its priorities and allocate appropriate funding within this budget cycle to address these long-standing concerns.

Kind Regards

Nick Anderson
M 0412169075

From: [Daryl Mattschoss](#)
To: [MBX Barossa](#)
Subject: [EXTERNAL] Draft 2026/27 Annual Business Plan
Date: Wednesday, 10 June 2026 6:03:46 AM

CAUTION: This Message originated outside your organization. Treat all attachments and hyperlinks with suspicion.

Hi

I am emailing you about the Draft 2026/27 Annual Business Plan and Budget. Here we go again, up goes council rates to pay the debt off, for the Lyndoch oval and Creative Industries Centre. Our State and Local government obsession with sport, makes me wonder if it almost "sport washing" to sidetrack tax and rate payers from the cost-of-living crisis. With this obsession with sport even with children playing competitive sport, Specialists say there will be a spike in sport injuries. The "win at all costs" mentality in sport degrades social equity. The major football codes are heavily bankrolled by ultra-processed junk food & alcohol brands. The AFL is facing \$100 million+ compensation claim from former players with long term concussion injuries. Australia disproportionately prioritizes sport funding at the expense of other vital sectors, look of the state of some of State Government roads. Some Ratepayers like myself don't play sport; we find other ways to keep fit. We are all responsible to look after our own health.

With the cost-of-living crisis, many ratepayers have to cut back in spending even in essential items, Is the Barossa Council cutting spending on non-essential items, how about reducing staff? Barossa Council employee costs 2022/23 \$15,897,000 to 2025/26 \$20,164,000, up 26% in 3 years; nearly 1/2 of our council rates are spent on employee costs. Ashton Hurn has spoken out about our State Government "exponential growth in the 100,000-strong public sector. Big Federal, State & Local Government and growing.

When The Barossa Council approved Tarac Tank Farm storing 2,000,000+ litres of highly flammable ethanol 93% ABV along Tolley Road Nuriootpa, 200 metres from my residence, I lost all respect for the Council.

The Barossa Council should send out survey forms (email) to all of its 13,000+ ratepayers, to find out what the ratepayer's opinions really are or are you scared of what ratepayers actually think. Ratepayers should have an option how their rates are spent or wasted on non-essential services. My Mother inlaw who is a widow pays 10% her annual single age pension to Barossa council rates.

Daryl Mattschoss

Annual Business Plan and Budget Consultation 2026

Your Feedback

- Please provide any comments on the draft 2026 27 Annual...



Response	Count
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Yettie rd, This a very dangerous road due to no footpaths , lack of speed signs and no School bus signs. The sides of the roads for walking are washing away, used for school children, local walkers and bike riders. The average speed on Yettie road is 80 to 90 km. Trucks and cars included people have to step away from the walking edge to avoid motorists. School children have to walk through mud and road sides that aren't safe to get to their school bus. Overall it is one of the most dangerous and unsafe roads I have ever seen in my 40 years of driving for my employment. This needs to be fast tracked before there is a horrible accident. I hope this is reviewed , or taken to Road Safety Council.or Stare Government.

Would love to see some of the budget put into more playground and recreation spaces for young families. In particular in Lyndoch, we have this fantastic new sporting facility and lots of new housing going up yet we have a bare and under-used space on the Main Street. This could be utilised by creating a playground (one that is actually appealing to children of all ages unlike the nature play space at the oval), a bike track, more bbq's and shelter areas. With the local shops across the road this could be a fantastic pit stop for families visiting the Barossa and also for the locals to enjoy their own community. There are also many roads that still would benefit from footpaths including Jollytown road which is a high traffic road making it unsafe for families to be walking on the road during peak times.

1

When will the final toilet block be completed at lyndoch oval. Currently only one toilet block at the other end of the oval. Leaving young children wetting themselves or having to wee on the lawn where the toilet block was meant to be. It was on the plans so why still not completed? Also still not footpaths only one of lyndoch a major roads, jollytown road. Will it take a child to die for the council to take this seriously? Many children use this road for buses to school and to get to school

1

We thought that there would be a public toilet installed on the side of Barossa park that the cricket nets are on. From what I understand this is not happening now. My partner take my son to training and this has caused strain on her as she had a disability from a bowel condition. Previous there were toilets on this side of the facility making this comfortable for her. Recent years she has not been able to take my son to cricket because he has developmental issues and needs her by but this puts too much stress on her not having appropriate facilities and in the end my son misses out

1

We need toilet facilities closer to the cricket training nets at Barossa park. Training with 50-60 people and no toilets available (especially for women and children)

1

Very disappointed to see no funding was allocated to a toilet facility at the cricket training nets end of the Barossa park facility. Where there once was, this lack of toilet facilities impacts the entire community utilising these facilities.

1

There are several omissions where there has been initial planning undertaken: 1

1. The Big Project - Queen Victoria Jubilee Park. What is the status of the funding and planning to install accommodations in the clubroom and expansion of camping grounds/facilities? 2. Connections to reservoir recreational spaces - What is the status of funding to connect our community to the outdoors by constructing safe walk/cycle routes from Williamstown CBD to South Para Reservoir and Warren Reservoir? 3. Providing for our youth - What budget provision is being made to provide activities and a youth space in all our Barossa towns?

Refer to separate email. 1

Reducing council rates should be the first priority Reduce spending drastically 1

Money is heading in the wrong departments. The Arboriculture department needs increasing. Equipment and team members. 1

I would like to see the addition of budget for a toilet block at Barossa Park near the cricket nets. I understand this was in the original proposal but was cut because of costs. I believe the Lyndoch Cricket Club has also communicated the need for a toilet near the cricket nets to the Council in 2025. The cricket nets are used 3 times weekly during the season. It is a long walk around to the nearest toilet. A smaller toilet like the one near little aths shed would be great and could also be used by members of the public using the oval when the sporting clubs have not opened facilities. Out of sporting hours with everything closed where are people meant to go to the toilet? All the way over to the second oval? Without a toilet near the cricket nets, I have seen men urinate where ever they can. This is not only discusting but also something I dont want my children to see!! We have a fabulous facility that we are so greatful to use, but this small improvement is really needed. 1

I sent a reply earlier re Yettie Rd. I forgot to say the problem area is the 50 K zone. Thanks 1

I feel we need toilets on the cricket net side of the park. It is a long way to go. 1

We have small children all at the Lyndoch cricket club. As we all know, children leave it to the last minute to go to the toilet. I have lost count of the number of times the didn't make it to the other side of the park. They always feel so embarrassed. Not good.

Hi. As a parent of young children I would like to see a decent playground 1

reinstated in Lyndoch. Prior to Barossa park redevelopment there was a fantastic playground at Lyndoch oval that my children loved using. In the playground were 4 swing sets, numerous slides and other fun play equipment. At the new playground at Barossa park there is 1 swing set and a very short slide amongst some rocks... more than 3 children and the equipment is full!! This is also inaccessible during setup and pack up for Gather Round. I would love to see a new play area put in Lyndoch on the village green area or behind the library carpark to allow all year access and more play equipment allowing more kids to get outside and play. I believe it important to provide opportunity for children to play outside as much as possible. Appreciate the opportunity to give feedback. Regards Micah

Hi, please see feedback below: - Please reconsider funding within this budget 1

for a second public toilet at the south-eastern end of Barossa Park, as previously raised through stakeholder and community feedback submitted in a proposal to Council in July 2025. Stakeholders were advised in late July 2025 that the matter had been escalated to the Mayor and Executive team, however no further updates have been received. The issue remains a priority. A smaller, single-cubicle ambulant facility could be a cost-efficient option rather than matching the existing amenities block. - Will a DDA compliant access ramp at the Barossa Park access gate off Bevilaqua Terrace be included in next year's works program? This is a key active transport route through the town. - Jollytown Road, Lyndoch, is widely regarded within the community as a priority location for a township footpath due to increasing traffic and unsafe pedestrian conditions. Thank you for the opportunity to provide feedback.

Footpaths on Greenock road are in a terrible state and need re-doing. Should be moving to mains sewage in Nuriootpa There needs to be more work done to include people who move to the Barossa in the community. First question people ask when you meet then us "did you grow up here?" 1

Footpaths are badly needed in the southern end of town. It is a hazard at the moment for any pedestrian but especially elderly or children. Walking in slippery mud and clay is hazardous. This end of town has the highest volume of traffic in the town. Maybe it could be incorporated with the Amy Gillett bike/ walkway. 1

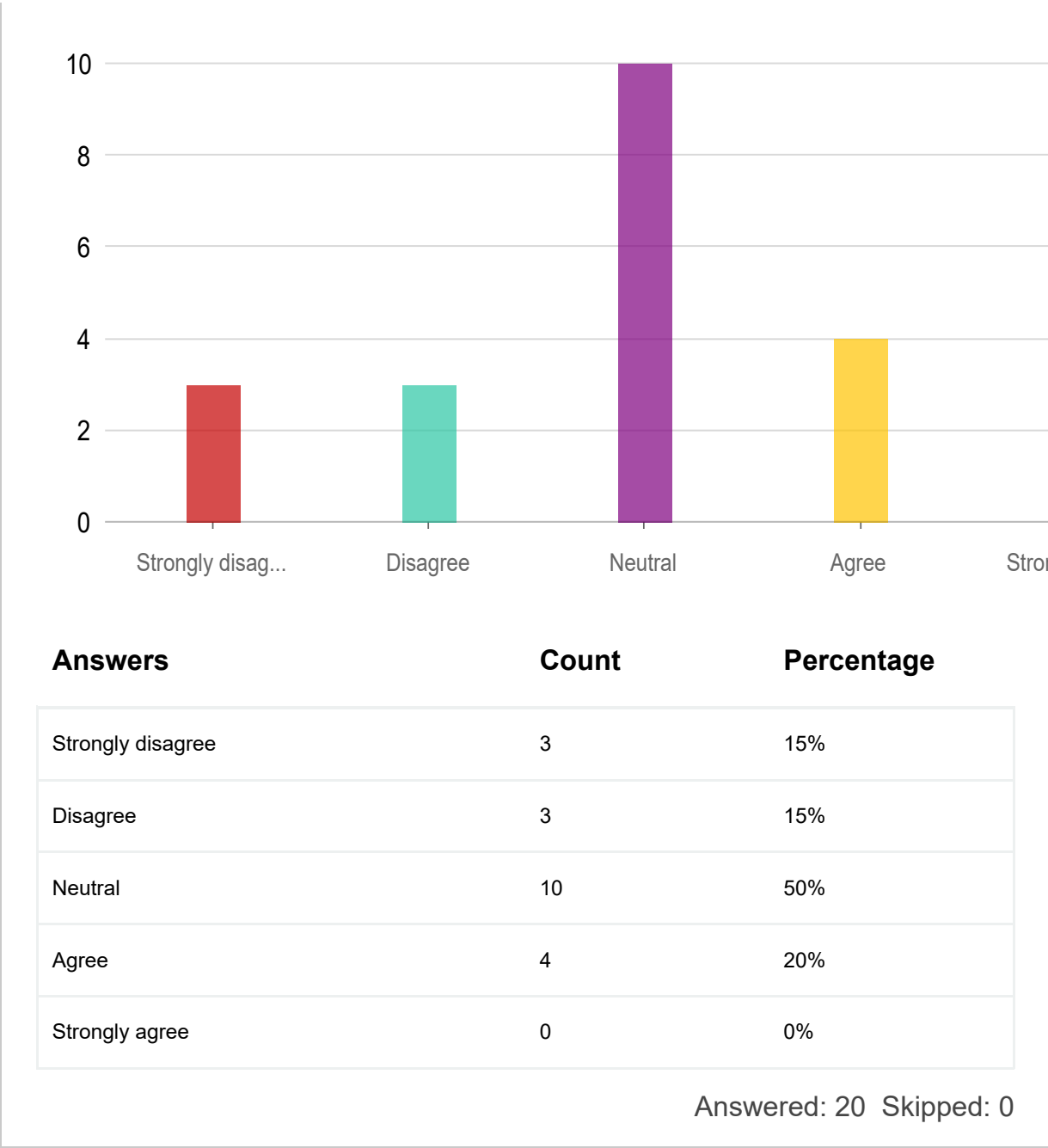
Extend footpath budget to cover Jollytown Road, Lyndoch. Dangerous main thoroughfare especially with growing Gods Hill Estate. Put new playground in Village Green, Lyndoch is crying out for a decent playground, with the redevelopment of the oval the playground was removed and young families have no where local for children to play. The village green would be perfect and draw business to the local day traders. 1

A toilet block is needed at barossa park to service the cricket training area and picnic space. Currently have to walk over 300m to the closest one 1

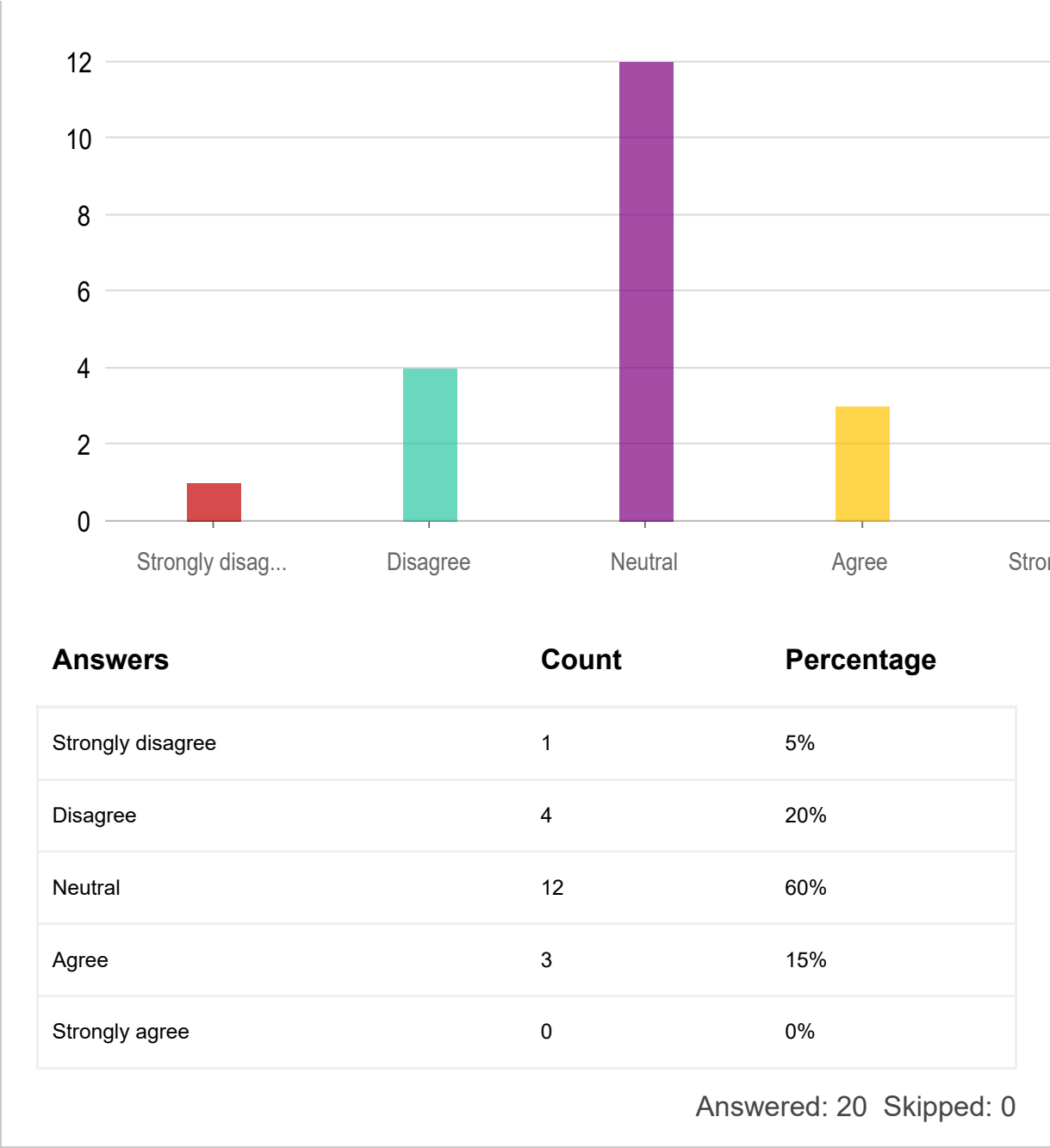
A footpath is badly needed in the southern end of Mount Pleasant as this end of town has the highest volume of traffic . Locals walk on the road to avoid walking in the mud and clay .Access to Talunga park is hazardous if any precipitation has occurred. Lots funding for Tanunda but the southern Barossa is forgotten again . 1

Answered: 20 Skipped: 0

o **Different voices and groups in my community are...** *

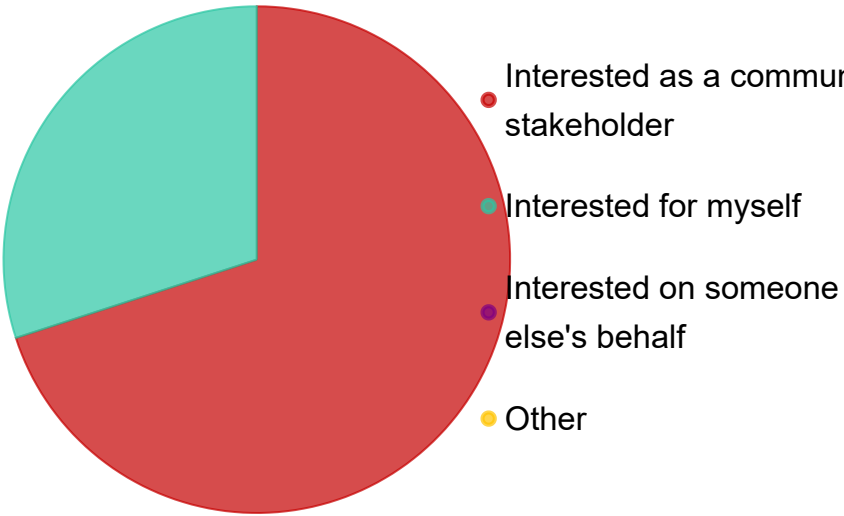


o Council decisions are clear, easy to understand an... *



About you

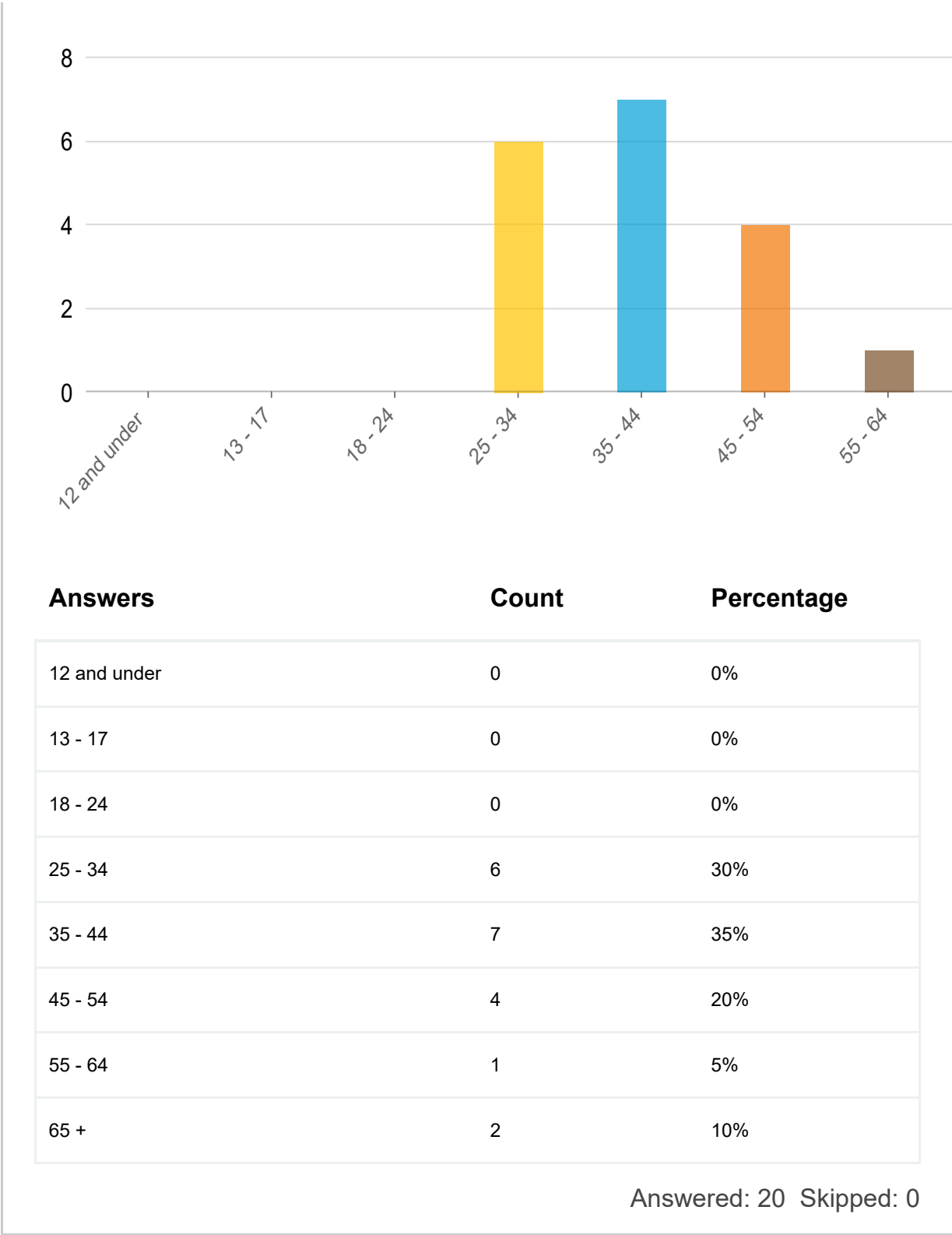
☐ Interest in consultation *



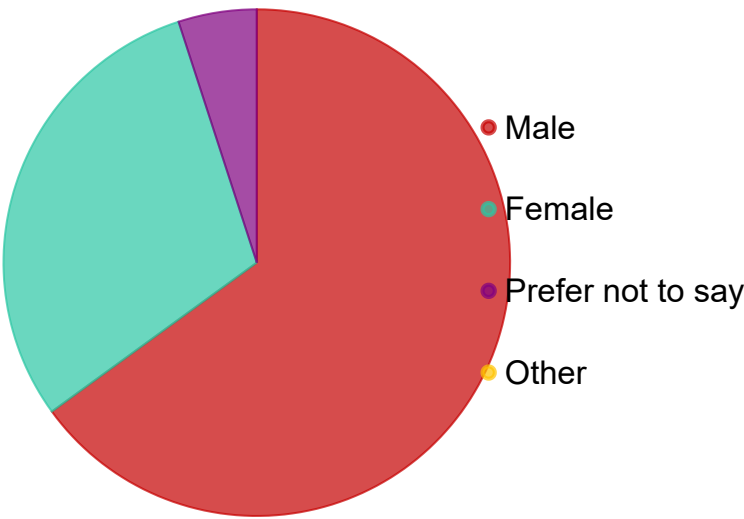
Answers	Count	Percentage
Interested as a community stakeholder	14	70%
Interested for myself	6	30%
Interested on someone else's behalf	0	0%
Other	0	0%

Answered: 20 Skipped: 0

○ Age *



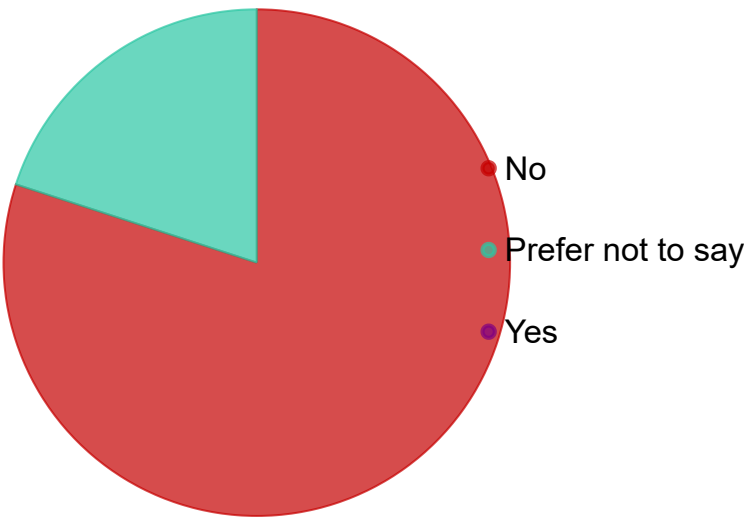
☐ How do you describe your gender? *



Answers	Count	Percentage
Male	13	65%
Female	6	30%
Prefer not to say	1	5%
Other	0	0%

Answered: 20 Skipped: 0

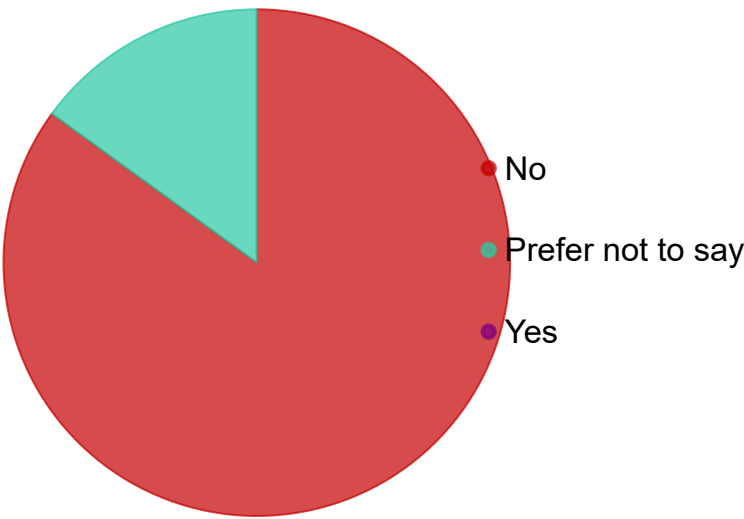
○ Do you identify as Aboriginal or Torres Strait... *



Answers	Count	Percentage
No	16	80%
Prefer not to say	4	20%
Yes	0	0%

Answered: 20 Skipped: 0

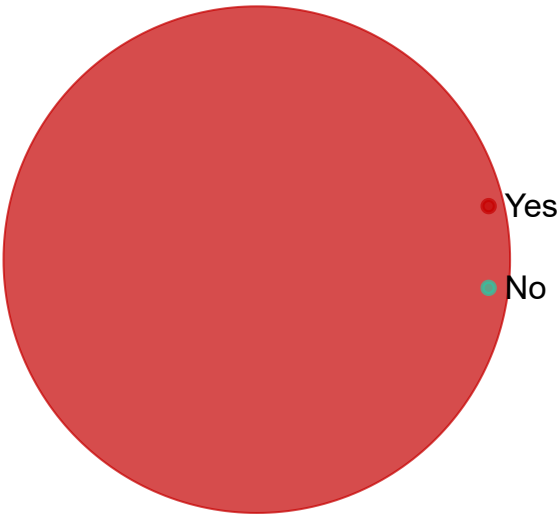
Do you identify as living with a disability? *



Answers	Count	Percentage
No	17	85%
Prefer not to say	3	15%
Yes	0	0%

Answered: 20 Skipped: 0

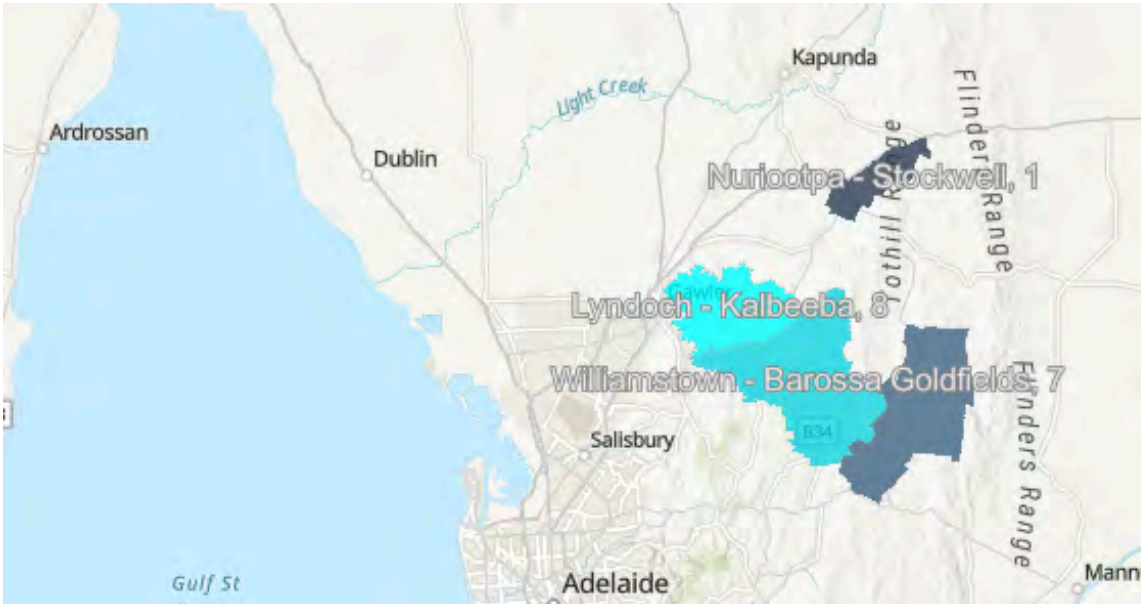
Do you live in The Barossa Council area? *



Answers	Count	Percentage
Yes	20	100%
No	0	0%

Answered: 20 Skipped: 0

○ Which district do you live in? *



Esri, CGIAR | Esri, TomTom, Garmin, FAO, METI/NASA, USGS

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Answers	Count	Percentage
Lyndoch - Kalbeeba	8	40%
Mount Pleasant - Springton	4	20%
Nuriootpa - Stockwell	1	5%
Williamstown - Barossa Goldfields	7	35%

Answered: 20 Skipped: 0

○ What suburb do you live in?

There are no answers to this question yet.

Summary of Public Consultation Submissions - Budget 2026/27

From	Subject	ELT Recommendation	\$
RDA Barossa	Growth in Business to Business program and has funding shortfalls request to support increased funding of \$4,589 indexed per annum.	Support the Business to Business is a critical program to support start ups, grow existing business, and support businesses in trouble with a range of business expertise at very low cost.	\$4,589
Stephen Nicholson	1. Why is Council funding equestrian upgrades to Talunga Park? There are private facilities available for equestrian use in the region and equestrian users of Talunga Park are largely non ratepayers with high incomes and high asset resources. Ratepayers should not be subsidising equestrian users; the equestrian club using the facilities should be paying for any upgrades and paying a user fee to cover after events repairs to the oval and clean up horse manure and rubbish.	This is explored in the Business Case recently released to the community and submission sort. Is for Council to determine the level of service taking into account the feedback and business case, at this time no change to the budget and business plan is recommended.	\$0
	2. Why doesn't Stage 2 of the Mt Pleasant Main Street Upgrade from the Hall to Glen Devon Road feature in the 10 year plan? A report was prepared by Council in the early 2000's identifying the benefits in Stage 2 Main Street Upgrade and had a timeframe of 15-20 years to complete. The under grounding of Powerlines and Street Lighting upgrades through PLEC was included in Stage 2 and remains outstanding. Significant private investment has been made in the Totness Hotel upgrade and the Lovells Bakery Historical Area and under grounding of powerlines and improving street lighting would highlight these new improved Main Street investments for the community and tourists.	This is not a supported priority at this time with works at the northern end the approved priority. At this time no change to the budget and business plan is recommended however it is recognised as another project requiring consideration, it is recommended works be undertaken to scope the working in 2026-27 and consider for funding in a future budget and will require alignment with the State as it is a State road.	\$0
	3. What capital improvement allocation has been made to the Historic Park on the corner of Glen Devon Road and Melrose Street in Mount Pleasant? The signage is in need of replacement soon and some seating and shelter and possibly a BBQ would greatly benefit the community and tourists using the park. Consideration to connecting recycled water and better maintaining the grass areas would also benefit the community and tourists.	There are no plans priorities for this location, matters of signage, BBQ and open service levels are operating matters and have been raised as customer requests.	\$0
	4. The budget included \$100,000 for the extension of the Amy Gillet bikeway from Birdwood to Mt Pleasant which is a great initiative. Is this for planning, design and funding grant submissions? Has Council also made a provision for a Capital contribution or is expecting State and Federal Governments to fund the project? The rail corridor terminates at Talunga Park; will Council advocate for a bikeway through to the Hall? Will carparks and bike repair facilities be available at Talunga Park of the Hall for visits to use?	This is for delivery, with \$100K already secured in funding and a further \$100K being sought for a total project of \$400K. There is no intent to bring it to the hall at this time nor implement further facilities but could be pursued through a private partnership. At this time no change to the budget and business plan is recommended.	\$0
	5. Birdwood is in relatively close proximity to Mt Pleasant in the context of the wider Council area. It also has the National Motor Museum as a tourist draw card and would fit nicely into the Barossa Council. Has any consideration been given to seeking an amendment to the council boundaries with adjacent councils such as the Adelaide Hills Council?	There was some conversation many years ago, Council currently policy is to work on the Barossa GI being in the Barossa Council, Birdwood falls out of this area. At this time no change to the budget and business plan is recommended.	\$0
	6. It would be useful to ratepayers to have a revenue and expenditure breakdown of townships and surrounding areas.	We can provide that information if required, however it has been the policy practice of Council not to do that as investment is services is spread not based on location and capital investment is aligned to asset plans and replacement timeframes from useful life and condition estimates it therefore will be very mis representative from year to year. at this time no change to the budget and business plan is recommended.	\$0
	7. Will feedback submissions and Council's consideration be included in the final Plan?	No they do not form part of the final plan but they are incorporated into the public report for Council assessment. At this time no change to the budget and business plan is recommended.	\$0
Nick Anderson	Kokoda Road drainage. See attached document.	There is no priority plans for Kokoda Road at this time with high priority stormwater work prioritised. Kokoda Road works are not scheduled at this time it was assessed as a project in 2022-23 and not supported by Council. At this time no change to the budget and business plan is recommended however it is recommended it be reassessed for funding consideration in 2027-28 budget or a future budget period.	\$0
Daryl Mattschoss	Same matters raised at public meeting see those notes.	Noted and no changes recommended.	\$0

From	Subject	ELT Recommendation	\$
Survey's x 20 - Summary	Request for additional public toilet at Barossa Park - eastern side	This was not initially envisaged in the final approved design however utilisation of the site on balance justifies assessing the request and designing options with stakeholders. It is recommend this work be done by asap and option brought to Council during the year, there are unallocated and contingency provisions for buildings and recreational budgets that can be used to sport this project	Proceed with design and bring options back to Council
	Yettie Road safety, footpath, speed signs.	Undertake road safety audit, upgrade of Yettie Road is scheduled pending achieving a grant application.	\$0
	Additional Playgrounds funding especially Lyndoch / Village Green	Current program splits annual budgeting of between replacement needs and upgrades unless Council wish to increase the service level the funding is set to address long term needs. There is a masterplan for the Village Green however is unfunded.	\$0
	Status of Queen Victoria Jubilee Park upgrades	This project was the last of the phase 1 priorities and is not currently budgeted within the Long Term Financial Plan - it will be recommended that the new Council review The Big Project and consider future investments, however at this time unless other LTFP budgets are reduced or services reduced elsewhere the LTFP does not have capacity to fund this work.	For Council to determine in due course
	Connections to reservoir recreation spaces	This had not ever been budgeted or proposed to be, it was to form part of the long term strategy for the Great Australian Wine Trail.	\$0
	Provision of service for youth.	This is a generic question and youth services are extensive in the Barossa from sporting and recreation, footpaths, bike tracks, playgrounds, libraries, support for school programs, halls, and creative facilities and programs.	\$0
	Reducing council rates - reduce spending drastically.	Noted - Council has work on a budget that is below inflation and continues to work of efficiencies to achieve CPI based or near to increase annually. Should Council wish to "drastically" reduce spending it will need to identify which services will be reduced or discontinued including rationalisation of assets which require long term funding to maintain them.	\$0
	Addition funding for arboriculture	Significant increases to this service have occurred over the past 10 years and equipment is upgraded and replaced as determined through the plant and equipment schedule with significant increases in plant and equipment in the LTFP for the next 10 years already made. If Council wishes to raise service levels for arboriculture officers will undertake an assessment of options outcomes and costs if instructed.	\$0
	DDA access from Bevilacqua Tce to Barossa Park be available	No - it was never designed that way and cannot be achieved in any case because of the train line.	\$0
	Footpaths on Greenock Road	Footpaths are renewed annually on a condition based assessment, officers will review Greenock Road and adjust the program if required.	\$0
	Mains sewer in Nuriootpa	Mains sewer is provided in Nuriootpa through a common wastewater management system.	\$0
	More to be done for new residents	Does not identify what, however we provided new resident packs which promote ways to assist new residents integrate into the raft of opportunities available.	\$0
	Jollytown Road upgrade	Will undertake a further road audit during 2026-27	\$0
	Southern end of Mount Pleasant footpath	Linked to prior commentary above under submission 2 and will also look to integrate with the Amy Gillet opportunities.	\$0

Summary of Public Consultation Submissions - Budget 2026/27 - From Public Hearing

From	Subject	ELT Recommendation	\$
Barossa Valley Hockey Club	Preplanning for future investment - see public meeting record of notes	Undertake further engagement with club before committing funds as to long term vision, the capacity to support such a build is no available within the LTFFP as it is currently set.	\$0
Tanunda Bowling Club - Sealing of Car Park	Undertake sealing of car park	Agree to scope the works and cost and bring back to Council for future consideration. Subsequent to the public meeting a plan and design has been done. It is recommended as this project will benefit a wide array of users and address safety concerns it meets the new initiatives tests set by Council at its meeting of 16 December 2025 and funding be transferred from the Kegel club upgrade until a grant or alternative option is developed for this project. The estimates of \$100,000 is reasonable and if offset from Kegel club allocations the impact is net zero to the 2026-27 budget.	\$0
Malcolm Linke	General commentary and questions - see public meeting record of notes	Nil	\$0
Daryl Mattschoss	General commentary and questions - see public meeting record of notes	Nil	\$0

Additional Requests from Nuriootpa Centennial Park Authority

From	Subject	ELT Recommendation	\$
Nil			

Total Budget Final Amendments for 2026-27
Annual Business Plan and Budget

	<u>2025-26</u>	<u>2026-27</u>
Operating - Amendments	0	22,244
Operating - Carry Overs	-73,593	73,593
Capital - Amendments	0	-177,000
Capital - Carry Overs - Already Approved	-673,616	673,616
Capital - Carry Overs - EOFY	-2,778,039	2,778,039
Total	-3,525,248	3,370,492
Net Change Cost / - Saving	-154,756	

Capital Budget Final Amendments for 2026-27 Annual Business Plan and Budget

Capital Budget Project Number	Item	Amount	Revised Budget	Adjustment Type	Comment	Cumulative	LTFP Impact
870004	Kegel Club Rebuild - Reallocation of Funding	- 277,000	-	Capital expense reduction	Rellocation of funds pending review of Kegel club works and grant funding requirements for 27-28 budget delivery	- 277,000	Once off
810011	Barossa Bushgardens Nursery Polytunnels	20,000	20,000	Capital expense increase	Replacement is necessary as they have reached end of useful life and out of space using unallocated recreation budgeted funds.	- 257,000	Once off
870001	Unallocated Recreation Budget	- 20,000	55,000	Capital expense reduction	See above - \$55,000 remains unallocated for contingency purposes	- 277,000	Once off
Various	See Q1-Q3 carry overs already approved	673,616	673,616	Capital expense transfer	Carry forwards approved by Council as part of quarterly reviewed for each quarter	- 277,000	Net zero carrying forward prior unspent project funds to complete works
Various	See Q4 carry overs proposed	2,778,039	2,778,039	Capital expense transfer	Carry forwards to be approved by Council as part of end of year budget processes for continuing works or works not yet commenced	- 277,000	Net zero carrying forward prior unspent project funds to complete works
To be allocated if approved	Sealing of Tanunda Bowling Club Carpark	100,000	100,000	Capital expense increase	Undertake works to seal car park	- 177,000	Once off
Total Capital		3,274,655					
Other Including Long Term Financial Impacts - Not Impacting Current Budget A/c		Amount	Revised Budget		Comment	Cumulative	LTFP Impact
870004	Kegel Club Rebuild - Reallocation of Funding	100,000	277,000	Capital expense increase	Replenish allocation in 2027-28	100,000	Once off

Capital Budget 2025-26 Estimated Carry Forward Projects to 2026-27

Project	Full Year Budget	Carry Over
200082 - CLUBROOMS, Moculta Recreation Park	9,000	8,871
200143 - New Dual Cab Truck for Openspaces	148,814	148,814
306360 - ROAD SEAL, FIFE ST, ANGASTON	38,786	17,000
312709 - Road Drain, Langmeil Road, Tanunda	35,000	27,965
313385 - FOOTPATH, BAROSSA VALLEY WAY, LYNDOK	40,000	38,642
313446 - Gooden Drive - Pumps Stn	256,516	254,415
313549 - MURRAY STREET, TANUNDA	0	-20,660
314359 - ROAD SEAL, KEYNETON ROAD, EDEN VALLEY	850,000	12,000
314832 - GOODEN DRIVE RISING MAIN EXTENSION, NURIOTPA	264,593	254,878
600500 - NCPA - Main Oval Lighting Upgrade	513,212	4,353
600547 - Springton WWTP	251,850	251,850
600582 - Network Pump Stations	400,000	358,045
600591 - Nuriotpa Site 2 - Reuse - Pump Stn	83,480	73,868
601059 - Springton Road Bridge	90,000	88,943
601214 - Stockwell WWTP - Pump Balance 1	240,000	240,000
601303 - Nuriotpa WWTP	1,407,793	254,616
601559 - Pool Car - IES B	28,650	28,650
601660 - Angaston Ovals Lighting Upgrades	337,479	4,353
601677 - Office Vehicle - Director Development & Community Services	28,650	28,650
601685 - 18 Seater Bus	297,800	297,800
601749 - Pool Car - DES A	28,650	28,650
601750 - Director Infrastructure and Environment Services	55,850	55,850
601751 - Pool Car - CS	34,400	34,400
601755 - Contingency	41,308	41,308
601791 - Manager Development Services	36,500	36,500
608845 - Manager Assets and Capital Delivery	37,050	37,050
608850 - Zero Turn Mower	45,000	45,000
608857 - Ride on front deck mower	60,000	60,000
650562 - CWMS Operation Capital renew	50,000	24,000
650564 - Water reuse infratstructure	42,300	42,228
Total	5,752,681	2,778,039

Operating Budget Final Amendments for 2026-27 Annual Business Plan and Budget

Operating Budget Account Number	Item	Amount	Adjustment Type	Comment	Cumulative	LTFP Impact
2025-63180	Contributions	4,589.00	Increase expense	Additional funding for RDA to conduct B2B (Business to business program)	4,589	Ongoing
1130-40001	Rate Revenue	-74,679.95	Increase revenue	Greater growth than that included in the consultation modelling net change is reduction in average rates (not including growth of 3.47% and all charges of 3.89%)	- 70,091	Ongoing
1140-63802	Landscape Levy	201.02	Increase expense	Calculation change for levy	- 69,890	Ongoing
4343-61164	Stockwell Oval Masterplan Review and Design Works	10,000.00	Increase expense	Provision for stockwell oval masterplan review, engagement and subsequent agreed design elements - matching club contribution	- 59,890	Once off
Various	See operating carry overs	73,593.00	Carry over expense	See operating carry overs sheet	- 59,890	Once off
2230-61223	Direct Purchases - Other	25,000.00	Increase expense	Sister city hosting costs	- 34,890	Every two years
4345-41582	Grants for Capital	150,000.00	Reduce revenue	Roll forward target Kegel club funding to 2027-28	115,110	Once off
Various	Depreciation	-92,866.51	Reduce expense	Recalculated depreciation now that program settled and carry overs calculated	22,244	Once off
Total Operating		95,836.56				

Operating Budget Carry Overs 2026-27 Annual Business Plan and Budget

Operating Budget Account Number	Item	Amount	Comment	Requesting Person
<i>Revenue Side</i>				
2025-41404	Grant	-22,161.00	2 x Grants (Tanunda Heritage Trail Markers & Hoffnungsthal Sign Replacement). Income received in 2025/26 FY. To carry over into 2026/27 as not expended in the 2025/26 FY.	Elaine Burrridge
3530-41404	Grant	-4,962.00	2x Grants (Inspiring SA and Words Grow Minds). Income received in 25/26, projects continue into 26/27	Melissa Whitrow
3725-41404	Grant	-15,000.00	Preventive Health Grant. Income received in 25/26, project continues into 26/27.	Courtney Dswonitzky
<i>Expenditure Side</i>				
2025-61223	Direct Purchases	22,161.00	Expenditure related to 2 x Grants (Tanunda Heritage Trail Markers & Hoffnungsthal Sign Replacement)	Elaine Burrridge
3530-61140	Contractors	2,750.00	Expenditure (Inspiring SA Grant)	Melissa Whitrow
3530-61223	Direct Purchases	800.00	Expenditure (Inspiring SA Grant)	Melissa Whitrow
3530-60020	Salary	1,412.00	Expenditure (Words Grow Minds Grant)	Melissa Whitrow
3725-60020	Salary	15,000.00	Expenditure (Preventive Health Grant)	Courtney Dswonitzky
Total Operating		0.00		

Operating Budget Account Number	Item	Amount	Comment	Requesting Person
1005-1001-61146	Contractor Expenses ERP System - Core System	73,593.00	Carry forward unspent funds on the three year ERP project to 2026-27 from year 1 to year 2	Already approved by Council in Q3
Total Operating		73,593.00		

DEBATE REPORT

4.9 AUDIT AND RISK COMMITTEE ANNUAL REPORT 2025/2026

**Author: Governance Officer
26/47855**

PURPOSE

To present the Audit and Risk Committee its annual report for endorsement and submission to The Barossa Council 2025/2026 Annual Report.

RECOMMENDATION

That Audit and Risk Committee endorse the Audit and Risk Committee Annual Report 2025/2026 as at Attachment 1 for inclusion in The Barossa Council Annual Report.

REPORT

Background

Pursuant to 126(9) of the Local Government Act 1999, Council must ensure that the annual report of its Audit and Risk Committee is included in its Annual Report.

Discussion

The Annual Report of the Audit and Risk Committee for the financial year 2025/2026 is included at Attachment 1.

Summary and Conclusion

Following the Committees endorsement, the report will be incorporated into Council's Annual Report.

ATTACHMENTS OR OTHER SUPPORTING REFERENCES

Attachment 1 Annual Report 2025/2026 [!\[\]\(56549452e01ca28bdf2500ced9653143_img.jpg\) !\[\]\(235f8f87c36d896db1ddff2848125c86_img.jpg\)](#)

Supporting references

Audit and Risk Committee Terms of Reference

COMMUNITY PLAN / CORPORATE PLAN / LEGISLATIVE REQUIREMENTS

Corporate Plan

- BS7 Governance - Provision of governance advice and support in the discharge of legislative responsibilities for policy development, delegations and authorisations, internal review of Council decisions, delegations and authorisations, Native Title claims
- BS13 Strategic/Legislative Planning and Reporting - Provision of organisational performance report (outcomes), activity report (outputs), a range of statutory reporting (e.g. public health, tax, superannuation), financial reporting.

Transparency and accountability regarding Council activity and expenditure provided

Legislative Requirements

Section 126(9) Local Government Act 1999

RISK MANAGEMENT CONSIDERATIONS

These statements are qualitative in nature and designed to provide an indication of Council's general position when deciding to take or retain risk in pursuit of its objectives.

1. SERVICE DELIVERY

Refers to the delivery of services to the community, which includes the systems and physical assets that enable provision of these services, including structures (such as roads, buildings and facilities) as well as IT infrastructure, plant, vehicles & other equipment.

This matter maintains Council's compliance with legislation.

2. SUSTAINABILITY & ENVIRONMENT

Relates to measures to preserve, protect and minimise impact on the natural environment, including sacred and indigenous lands, flora, fauna, heritage, water, waste, hazardous materials and pollution.

This matter has no impact on this risk measure.

3. FINANCIAL

Refers to planning and control of Council's budget to align with the sustainable achievement of the desired outcomes articulated in its Community Plan.

This matter maintains Council's compliance with legislation.

4. PEOPLE

Relates to recruitment, retention, wellbeing and safety of employees and volunteers and engagement and management of contractors as well as the wellbeing and safety of the community.

This matter has no impact on this risk measure.

5. REPUTATION

Relates to policy, decisions, actions and circumstances that may cause Council to lose credibility with the community, ratepayers, key stakeholders, other levels of government and its own employees and contractors.

This matter maintains Council's compliance with legislation.

COMMUNITY ENGAGEMENT

There is no requirement to consult with the community on this prescribed matter.



Annual Report Audit and Risk Committee 2025/26

Message from the Chair

It is my pleasure to present the Audit and Risk Committee's Annual Report for 2025/26. The past year has presented a range of challenges and opportunities for the Council, and the Audit and Risk Committee has worked diligently to ensure that financial sustainability, risk management and internal controls remain at the forefront of the Council's operations.

The Committee also plays a critical role in supporting the Council's commitment to providing a safe environment for our employees, residents, and stakeholders, while ensuring that all identified safety risks are effectively mitigated. Council's goal is to promote a culture of risk awareness and proactive safety management across all Council activities.

The Audit and Risk Committee consists of five independent members, all selected through a skills-based appointment process:

- Peter Brass (Chair)
- Ian Swan
- Wendy Haydon
- David Paprzycki
- Christine Hahn

Key areas of focus during 2025/26 included:

- Overseeing the effectiveness of Council's Internal Financial Control Framework, ensuring prudent stewardship of public funds.
- Overseeing the implementation of the Enterprise Resource Planning Project, ensuring the project is delivered within budget and timeline expectations.
- Maintaining attention on cybersecurity and digital resilience as an emerging risk area, recognising that further reporting and resourcing will be required in the coming year.
- Reviewing quarterly financial and risk reports to provide assurance that Council's financial position remains stable and emerging risks are actively managed.
- Supporting continuous improvement in Work Health and Safety and compliance with legislative requirements.
- Reviewing strategic initiatives (prudential review or a business case and supporting budget).

The strength of the Committee lies in the experience and expertise of its members. I extend my appreciation to my fellow Committee members for their commitment and valuable contributions. I also acknowledge the Executive Leadership Team, Council staff, and our external auditors for their professionalism and support throughout the year.

Looking ahead, the Committee remains committed to promoting a culture of integrity, accountability, and continuous improvement. We will continue to deliver strong oversight and independent advice to ensure Council is well positioned to manage risks, realise opportunities, and provide long-term value for the Barossa community.

Peter Brass

Chairperson Audit and Risk Committee

Purpose

The purpose of this report is to provide a summary of the activities of Council's Audit and Risk Committee for the 2025/26 financial year.

Membership and Meetings

Membership of the Committee currently comprises of five independent representatives, one of whom is Chair. The Committee meets at least once a quarter.

Membership for the 2025/26 financial year was as follows:

Name	Membership Type	Term Expiry Date
Mr Peter Brass	Independent Member (Chair)	27 January 2027
Ms Christine Hahn	Independent Member	28 January 2027
Ms Wendy Haydon	Independent Member	28 January 2027
Mr David Paprzycki	Independent Member	28 January 2027
Mr Ian Swan	Independent Member	27 January 2028

All appointments to the Committee are by Council Resolution for a term of two years.

The Chief Executive Officer, Deputy Chief Executive Officer & Director Corporate Services, Strategy and Innovation and Manager Financial Services attend meetings by invitation to assist the Committee, however they do not hold voting rights.

Five meetings were held between 1 July 2025 and 30 June 2026.
Attendance was as follows;

Member	Meeting 1 22 Sep 2025	Meeting 2 1 Dec 2025	Meeting 3 11 Dec 2025	Meeting 4 9 Feb 2026	Meeting 5 11 May 2026
Mr Peter Brass	✓	✓	✓	✓	✓
Ms Christine Hahn	✓	✓	✕	✓	✓
Ms Wendy Haydon	✓	✓	✓	✓	✓
Mr David Paprzycki	✓	✓	✓	✓	✓
Mr Ian Swan	✓	✓	✓	✓	✓

✓ = Attended

✕ = Apology received

Key Activities

The Audit and Risk Committee Annual Work Plan sets the framework for the reports to be considered by the Committee throughout the year.

In addition, the Executive Leadership Team include additional items of interest during the year to keep the Committee briefed of emerging issues or changes.

Financial Reports

The Committee considered the following finance reports between 1 July 2025 and 30 June 2026:

- The Barossa Council Annual Financial Statements
- Nuriootpa Centennial Park Annual Financial Statements
- Annual Business Plan and Budget
- Long Term Financial Plan
- Quarterly Budget Updates
- Credit Card Statement Review
- Corporate Purchase Cards Review
- Review of Procurement Thresholds
- 25-26 Audit Plan from External Auditors

Risk Management

At each of its meetings the Committee considered a report that provides an overview of developments in relation to Council's organisational risk management function.

The Committee considered the following risk management reports between 1 July 2025 and 30 June 2026:

- Work Health Safety Strategy 2026-2028
- Strategic and Operational Risk Registers
- Safety, Reliability, Maintenance and Technical Management Plan for Community Wastewater Management System
- Quarterly Risk Management Reports

Other Matters

The Committee also considered the following matters during the period 1 July 2025 and 30 June 2026.

- Concordia Land Development Prudential Management Report
- Cyber Security Review
- Workforce Planning Update
- Policy Governance Framework
- Quarterly Enterprise Resource Planning Project Progress Reports
- Audit and Risk Committee Action Register
- Audit and Risk Committee Work Plan

Committee Performance

The Committee is required to undertake a self-assessment of its performance measured against the Committee's obligations as detailed in the Audit and Risk Committee Terms of Reference. The results of the self-assessment were presented at the August 2026 Audit and Risk Committee Meeting.

The results of the self-assessment showed that members have rated the Audit and Risk Committee as being well run and operating efficiently with minor continuous improvement opportunities being successfully identified and implemented.

Committee meetings are open to the public and held in the Council Chambers and via electronic means to accommodate members unable to attend in person.

Committee meeting agendas and minutes are all publicly available via the Council's website, as are the Committee Terms of Reference.

The Committee adopted an annual work plan which is attached.

WORKPLAN FOR THE AUDIT AND RISK COMMITTEE YEAR 1 – 2026					
	Information Technology	Finance	Risk / Compliance	Governance	Executive
Each meeting	> ERP Progress Report (3.3)	> Quarterly Budget Review (4.5) > Credit Card Statement Review (4.7)	> Risk Management Quarterly Report (3.2)	> Policy Updates (3.5) > Action Register (3.7) > Workplan (3.8)	> CEO briefing (4.11)
February	Cyber security		2–4 year –Risk Management Framework – Update	Draft Policy Framework	Office of the Mayor and CEO strategic risk presentation (4.5)
May		> Annual Business Plan and Budget (4.10)	> 2 yearly Risk Appetite Review (4.2) > Audit Assessment Summary Report (CWMS) (3.1)	> Governance Update (3.6)	> Directorate of Infrastructure and Environment strategic risk presentation (4.4) > Annual review of Corporate Plan (SMT project May/June) > Concordia Update (4.11)
August			Strategic Risk Register Update	Committee self-assessment Committee annual report PID / s270 reporting	Directorate of Corporate Services Strategy and Innovation strategic risk presentation
November	Cyber security	Financial Statements Auditors Report Interim Financial Controls Review by Auditor		Council Annual Report	Directorate of Development and Community Services strategic risk presentation Concordia Update
Possible Presentations					

WORKPLAN FOR THE AUDIT AND RISK COMMITTEE YEAR 2 – 2027					
	Information Technology	Finance	Risk / Compliance	Governance	Executive
Each meeting	ERP / Business Transformation Risk Plan Update	Quarterly Budget Review Credit Card Statement Review	Risk Management and WHS Quarterly Report	Policy Updates Action Register Workplan	CEO emerging matters / trends
February	Cyber security		2–4 year –Risk Management Framework – Update	Draft Policy Framework	Office of the Mayor and CEO strategic risk presentation
May		Annual Business Plan and Budget	2 yearly Risk Appetite Review	Governance Registers Update FOI Reporting	Directorate of Infrastructure and Environment strategic risk presentation Annual review of Corporate Plan Concordia Update
August			Strategic Risk Register Update	Committee self-assessment Committee annual report PID / s270 reporting	Directorate of Corporate Services Strategy and Innovation strategic risk presentation
November	Cyber security	Financial Statements Auditors Report Interim Financial Controls Review by Auditor		Council Annual Report	Directorate of Development and Community Services strategic risk presentation Concordia Update
Future presentations	Aaron Curtis – Land use limitations Elaine Burridge – Economic Development Jake McVicar – Barossa Creative Industries Centre				

WORKPLAN FOR THE AUDIT AND RISK COMMITTEE YEAR 3 – 2028					
	Information Technology	Finance	Risk / Compliance	Governance	Executive
Each meeting	ERP / Business Transformation Risk Plan Update	Quarterly Budget Review Credit Card Statement Review	Risk Management and WHS Quarterly Report	Policy Updates Action Register Workplan	CEO emerging matters / trends
February	Cyber security		2–4 year –Risk Management Framework – Update	Draft Policy Framework	Office of the Mayor and CEO strategic risk presentation
May		Annual Business Plan and Budget	2 yearly Risk Appetite Review	Governance Registers Update FOI Reporting	Directorate of Infrastructure and Environment strategic risk presentation Annual review of Corporate Plan Concordia Update
August			Strategic Risk Register Update	Committee self-assessment Committee annual report PID / s270 reporting	Directorate of Corporate Services Strategy and Innovation strategic risk presentation Strategic Management Plans – Legislated Review (Community Plan and Asset Management Plan)
November	Cyber security	Financial Statements Auditors Report Interim Financial Controls Review by Auditor		Council Annual Report	Directorate of Development and Community Services strategic risk presentation Concordia Update
Future presentations	Ben Clark – Asset Management Plans				

WORKPLAN FOR THE AUDIT AND RISK COMMITTEE YEAR 4 – 2029					
	Information Technology	Finance	Risk / Compliance	Governance	Executive
Each meeting	ERP / Business Transformation Risk Plan Update	Quarterly Budget Review Credit Card Statement Review	Risk Management and WHS Quarterly Report	Policy Updates Action Register Workplan	CEO emerging matters / trends
February	Cyber security		2–4 year –Risk Management Framework – Update	Draft Policy Framework	Office of the Mayor and CEO strategic risk presentation
May		Annual Business Plan and Budget	2 yearly Risk Appetite Review	Governance Registers Update FOI Reporting	Directorate of Infrastructure and Environment strategic risk presentation Annual review of Corporate Plan Concordia Update
August			Strategic Risk Register Update	Committee self-assessment Committee annual report PID / s270 reporting	Directorate of Corporate Services Strategy and Innovation strategic risk presentation
November	Cyber security	Financial Statements Auditors Report Intrim Financial Controls Review by Auditor		Council Annual Report	Directorate of Development and Community Services strategic risk presentation Concordia Update
Future presentations					

DEBATE REPORT

4.10 CHIEF EXECUTIVE OFFICER VERBAL BRIEFING ON TOPICAL MATTERS

**Author: Chief Executive Officer
26/51163**

PURPOSE

To provide a verbal briefing as a standing item on topical or emerging matters.

RECOMMENDATION

That Audit and Risk Committee receive and note the briefing.

REPORT

Discussion on emerging matters within Council:

- a. Concordia update – status of social infrastructure deed, land deed, transfer of role, development activity.
- b. Barossa Creative Industry Centre update.
- c. Election Changes

ATTACHMENTS OR OTHER SUPPORTING REFERENCES

Nil

Supporting references

Nil

COMMUNITY PLAN / CORPORATE PLAN / LEGISLATIVE REQUIREMENTS

Corporate Plan

BS5 Enterprise Risk and Safety - The management of Council's Enterprise Risk profile including strategic and operational risk assessment, control and monitoring; internal control and audit; business continuity and disaster recovery planning; organisational emergency management; insurance portfolio management; and Work Health Safety system coordination

Legislative Requirements

Nil

RISK MANAGEMENT CONSIDERATIONS

These statements are qualitative in nature and designed to provide an indication of Council's general position when deciding to take or retain risk in pursuit of its objectives.

1. SERVICE DELIVERY

Refers to the delivery of services to the community, which includes the systems and physical assets that enable provision of these services, including structures (such as roads, buildings and facilities) as well as IT infrastructure, plant, vehicles & other equipment.

Nil

2. SUSTAINABILITY & ENVIRONMENT

Relates to measures to preserve, protect and minimise impact on the natural environment, including sacred and indigenous lands, flora, fauna, heritage, water, waste, hazardous materials and pollution.

Nil

3. FINANCIAL

Refers to planning and control of Council's budget to align with the sustainable achievement of the desired outcomes articulated in its Community Plan.

Nil

4. PEOPLE

Relates to recruitment, retention, wellbeing and safety of employees and volunteers and engagement and management of contractors as well as the wellbeing and safety of the community.

Nil

5. REPUTATION

Relates to policy, decisions, actions and circumstances that may cause Council to lose credibility with the community, ratepayers, key stakeholders, other levels of government and its own employees and contractors.

Nil

COMMUNITY ENGAGEMENT

Nil