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**Government  
of South Australia**

# Coast Protection Board 2022-23 Annual Report

## COAST PROTECTION BOARD

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2022-23 ANNUAL REPORT for the Coast Protection Board

To:

The Hon Susan Close MP

Deputy Premier

Minister for Climate, Environment and Water

Minister for Industry, Innovation and Science

Minister for Defence and Space Industries

This annual report will be presented to Parliament to meet the statutory reporting requirements of *Public Sector Act 2009 the Public Sector Regulations 2010, the Public Finance and Audit Act 1987, and section 35 of the Coast Protection Act 1972* and the requirements of Premier and Cabinet Circular *PC013 Annual Reporting*.

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

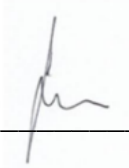
Submitted on behalf of the COAST PROTECTION BOARD by:

Jeff Tate

Presiding Member

Date 14 September 2023

Signature



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## From the Presiding Member

In accordance with the requirements of the *Public Sector Act 2009*, *Public Finance and Audit Act 1987*, and section 35 of the *Coast Protection Act 1972*, I have the pleasure in presenting the annual report of the Coast Protection Board for the year ended 30 June 2023. In 2022-23, the Board:

- Assessed 144 development applications.
- Provided guidance and direction to councils and other stakeholders on the sustainable use and development of the coast, most notably advice on protection from coastal hazards for popular regional coastal settlements including Marion Bay, Beachport, Robe, Port Pirie and Lucky Bay.
- Awarded \$1.11 million in grant funding to coastal councils across the state for Community Participation Grants and for Coast Protection Grants.

In accord with section 18 of the *Coast Protection Act 1972*, the Board also established a Climate Science Advisory Committee to provide independent advice based on the latest scientific information regarding the likely impacts and risks to the South Australian coast from climate change.

The Board also established several strategic priorities to guide its business over the financial year. Key priorities and achievements included:

- **Engagement and Communications** – the Board sought to improve engagement and communication with the coastal community through a number of initiatives, including the launch of a regular newsletter and facilitating opportunities to collaborate and learn with coastal management partners.
- **Regional Support** – the Board met with regional councils throughout the year to hear about the issues faced by coastal councils and will continue to develop options and mechanisms to engage with and support them accordingly.
- **Coastal Adaptation Planning** – the Board contributed to the Climate Ready Coasts Program in partnership with the LGA SA and DEW to further develop standards for adaptation plans and to support improvement of the evidence base for coastal hazards in a changing climate.
- **Coast Protection Board Grant Programs** – the Board continued to support coastal councils through funding the annual grant programs and will review the current programs in 2024 to determine if they are fit for purpose or need to change.
- **First Nations Engagement & Reconciliation** – the Board participated in cultural awareness training with Kuma Kaaru Cultural Services to further its understanding of First Nations culture and will continue its journey in reconciliation actions.

The Coast Protection Board recognises that the South Australian coast is one of the state's most valuable assets. Our goal is to provide strategic leadership to support relevant authorities and organisations to sustainably manage our coastline. The Board looks forward to continuing these efforts in partnership, to support the use and enjoyment of the coast for all South Australians now and into the future.



A handwritten signature in blue ink, appearing to read 'Jeff Tate', written over a light blue background.

Jeff Tate  
**Presiding Member**  
**Coast Protection Board**

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## Overview: about the agency

### Our strategic focus

<p><b>Our Purpose</b></p>	<ol style="list-style-type: none"> <li>1. Conserve and protect the beaches and coast of South Australia.</li> <li>2. In accord with section 14 of the <i>Coast Protection Act 1972</i>, the Board works to:             <ul style="list-style-type: none"> <li>• protect the coast from erosion, damage, deterioration, pollution and misuse; and</li> <li>• restore any part of the coast that has been subjected to erosion, damage, deterioration, pollution or misuse; and</li> <li>• develop any part of the coast for the purpose of aesthetic improvement, or for the purpose of rendering that part of the coast more appropriate for the use or enjoyment of those who may resort thereto; and</li> <li>• manage, maintain and, where appropriate, develop and improve coast facilities that are vested in, or are under the care, control and management of, the Board; and</li> <li>• report to the Minister upon any matters that the Minister may refer to the Board for advice; and</li> <li>• carry out research, to cause research to be carried out, or to contribute towards research, into matters relating to the protection, restoration or development of the coast; and</li> <li>• perform such other functions assigned to the Board by or under this or any other Act.</li> </ul> </li> </ol>
<p><b>Our Vision</b></p>	<ol style="list-style-type: none"> <li>1. Coastal ecosystems – to maintain the integrity and functioning of coastal ecosystems, for all the benefits that are derived from them.</li> <li>2. Coastal protection – to provide protection for human settlement across all of South Australia, particularly as sea levels rise and impacts of storm events are magnified, and climate change affects coastal waters and ecosystems.</li> <li>3. Planning and development control on the coast – planning approvals that recognise and balance the costs and benefits of development along the state’s coast and avoid passing costs on to the public or future generations.</li> </ol>
<p><b>Our Values</b></p>	<p>The Board values its relationships with the Minister and state government, its local government partners, government agencies, community and other stakeholders. The Board endeavours to work collaboratively with its partners and stakeholders to achieve its vision and fulfil its purpose.</p>

<p><b>Our functions, objectives and deliverables</b></p>	<p>Government priorities:</p> <ol style="list-style-type: none"> <li>1. Adelaide Beach Management Review</li> <li>2. Continue to replenish West Beach while the review is underway and considered by government.</li> <li>3. Setting directions for coastal management into the future.</li> <li>4. Effective integration of Board responsibilities, strategies and activities with the Green Adelaide and Landscape SA boards.</li> <li>5. Ensure coastal protection and management are reflected in the implementation of the <i>Planning, Development and Infrastructure Act 2016</i>.</li> </ol> <p>Statutory obligations:</p> <ol style="list-style-type: none"> <li>1. Implement the annual program of investigations, works and advice.</li> <li>2. Assess and provide direction on statutory and regulatory referrals, based on Board policies.</li> </ol> <p>Work in partnership with South Australia’s coastal councils and Landscape Boards, providing grants, advice and support to further development of sustainability strategies for regional coastal settlements and communities.</p>
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**Our organisational structure**

The Board is supported by Department for Environment and Water staff in accordance with section 13 of the *Coast Protection Act 1972*.

**Coast Protection Board Membership**

Section 8 - Membership of Board (1) The Board will consist of six members of whom:

(a) One will be the Chief Executive, or the nominee of the Chief Executive, of the administrative unit of the Public Service that is, under the Minister, responsible for the administration of this Act - **Presiding Member - Mr Jeff Tate appointed as Presiding Member from June 2020 to June 2024.**

(b) One will be the Chief Executive, or the nominee of the Chief Executive, of the administrative unit of the Public Service that is, under a Minister, responsible for the administration of the Harbors and Navigation Act 1993 (DPTI) - **Member Mr James Buder appointed in October 2020.**

(c) One will be the Chief Executive Officer, or the nominee of the Chief Executive Officer, of the South Australian Tourism Commission - **Member Ms Kathryn Galpin appointed in June 2022. Ms Galpin went on leave in December 2022 and this position was filled by Mr Adam Stanford from February to July 2023.**

Three will be persons appointed by the Minister:

(d)(i) One being a person who is qualified for membership of the Board by reason of extensive knowledge of and experience in local government - **Member Ms Amanda Wilson appointed from May 2020 to May 2024.**

(d)(ii) One being a person who is qualified for membership of the Board by reason of extensive knowledge of experience in the technical problems of coast protection - **Member Annabel Sandery appointed from May 2020 to May 2024.**

(d)(iii) One being a person who is qualified for membership of the Board by reason of extensive knowledge of, and experience in, biological sciences and environmental protection - **Member Ms Bronwyn Gillanders appointed August 2019 to August 2023.**

#### Section 18 - Advisory Committee

The appointment of a Climate Science Advisory Committee by the Coast Protection Board was approved by the Minister on 6 September 2022 in accord with section 18(3) of the *Coast Protection Act 1972*. The Committee members appointed are:

**Professor Bronwyn Gillanders (Chair) appointed 17 February 2023** – Marine Biologist University of Adelaide

**Professor Holger Maier appointed 31 March 2023** – Risk Modeller, University of Adelaide

**Associate Professor Graziela Miot da Silva appointed 31 March 2023** – Coastal Process Modeller, Flinders University

**Dr Jacqueline Balston appointed 31 March 2023** – Climate Scientist, Institute of Public Works Engineering Australia

**Mr Bill Mitchell appointed 31 March 2023** – Oceanographer/tidal specialist, Bureau of Meteorology (retired)

The Climate Science Advisory Committee was appointed to provide independent advice to the Coast Protection Board, at the request of the Board's Presiding Member, on:

- the latest scientific information relating to climate change relevant to the coast in South Australia; and
- information, methods and programs to determine likely impacts and risks resulting from projected climate change on the South Australian coast, to inform policy settings.

#### **Our Minister(s)**

The Board is a statutory authority supported by the Department for Environment and Water, which is a portfolio agency of the Deputy Premier, The Hon Susan Close MP.

#### **Legislation administered by the agency**

The Board is enabled and empowered under the *Coast Protection Act 1972*.

#### **Other related agencies (within the Minister's area/s of responsibility)**

Department for Environment and Water (DEW).

DEW provides administration and support to the Board, formalised in a Letter of Agreement with DEW agreed on 9 September 2017.

## **The agency's performance**

### **Performance at a glance**

The Board held eight meetings in the 2022-23 financial year.

### **Agency specific objectives and performance**

Agency objectives	Indicators	Performance
<p>Election commitment: A comprehensive review of all options available for managing Adelaide’s beaches so that a solution is found for beach replenishment that puts community and the environment at the core</p>	<p>A solution for beach replenishment that:</p> <ul style="list-style-type: none"> <li>• minimises community disruption</li> <li>• maintains sand on the beach</li> <li>• includes analysis of climate change impact</li> <li>• avoids environmental harm</li> </ul>	<p>The Board is supporting interim management of Adelaide’s beaches while the review is conducted by engaging contractors to replenish West Beach and erosion hot spots with quarry sand, or from areas of sand accumulation, and authorising these activities.</p>
<p>Operate in partnership with coastal councils and relevant bodies</p>	<ul style="list-style-type: none"> <li>• Develop and deliver a revised management strategy for Adelaide’s beaches (See 1, above).</li> <li>• Integrate Board policies and the <i>Coastal Conservation Assessment and Action Plans</i> into regional planning and activities.</li> <li>• Deliver strategic and on-ground outcomes.</li> </ul>	<p>Advice and support provided to coastal councils as required.</p> <p>Assisted regional Landscape Boards to continue working towards goals, objectives and actions of their Coastal Conservation Assessment and Action Plans.</p>

<p>Engage and influence <i>Planning, Development and Infrastructure Act 2016</i> implementation</p>	<ul style="list-style-type: none"> <li>• Work with DEW and DTI on the refinement of the Planning and Design Code and associated spatial mapping system to ensure State Planning Policy 13 (<i>Coastal Environment</i>) is advanced, Board policy is adopted and relevant development applications are referred.</li> <li>• Monitor and contribute to the development of Regional Plans to advance State Planning Policy 13 (<i>Coastal Environment</i>).</li> </ul>	<p>The Board made a submission to the Miscellaneous Technical Enhancement Code Amendment which resulted in refinement of coastal planning policies.</p> <p>The Board made a submission on the proposed Hydrogen and Renewable Energy Act Bill (HRE Bill), with recommendations to help ensure the HRE Bill retains important aspects of the current land use assessment system including referrals to the Board.</p> <p>The Board received as information, updates on the development of Regional Plans and DEW involvement to ensure Board interests are being incorporated.</p>
<p>Deliver the Board's annual programs</p>	<ul style="list-style-type: none"> <li>• Seek grant applications from councils.</li> <li>• Advise councils of the outcome of their applications and finalise grant agreements with successful councils within a month of the program's adoption.</li> <li>• Ensure funded activities are complete, the final reports delivered and the grants paid prior to the end of the financial year.</li> <li>• Provide advice to stakeholders as required on an ongoing basis.</li> </ul>	<p>Applications were received and the grants were awarded for 17 projects in 2022-23. Councils were assisted in planning and delivery of projects as required.</p> <p>Funding is provided up front and the projects are required to be completed within Grant Agreement timelines.</p>

<p>Provide direction on statutory and regulatory referrals</p>	<ul style="list-style-type: none"> <li>• DEW officers to provide responses to planning authorities on development applications referred to the Board, in accord with the conditions of that delegation.</li> <li>• The Board to provide responses to planning authorities on referred development applications when required or considered necessary, in accord with the conditions of the delegation to DEW officers.</li> </ul>	<p>A total 144 responses to development applications were provided. Of these, the Board directed that 9 (or 6%) be refused.</p> <p>The State Planning Commission will release a “Performance Indicators Report” for 2022-23 with further detail on referrals under the Planning, Infrastructure and Development Act 2016.</p>
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**Corporate performance summary**

Not applicable.

**Employment opportunity programs**

The Board has no staff of its own and utilises the services of DEW. Reporting on this matter is contained in the DEW Annual Report 2022-23.

Executive, administrative and project support were provided to the Board from existing DEW and Board resources.

**Agency performance management and development systems**

Not applicable.

The Board has no staff of its own and utilises the services of DEW.

**Work health, safety and return to work programs**

Not applicable.

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

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

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

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

\*\*before third party recovery

Data for previous years is available at: <https://data.sa.gov.au/data/dataset/coast-protection-board-annual-report-data>

### **Executive employment in the agency**

Not applicable.

Data for previous years is available at: <https://data.sa.gov.au/data/dataset/coast-protection-board-annual-report-data>

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



## Financial performance

### Financial performance at a glance

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

The Coast Protection Fund (the Fund), established by the *Coast Protection Act 1972*, consists of an annual allocation appropriated by Parliament monies paid into the Fund plus revenue from the processing of statutory referrals of development applications in accord with the *Planning, Development & Infrastructure Act 2016*.

Monies are allocated by the Board to the administration of the Coast Protection Board, administration and management of Board-owned land, support for long-term coastal monitoring projects and coastal research, and the provision of grants to coastal councils to undertake works and studies related to coastal protection, adaptation and conservation.

Statement of Comprehensive Income	2022-23 Budget \$000s	2022-23 Actual \$000s	Variation \$000s	2021-22 Actual \$000s
Total Income	1,657	1,659	2	1,644
Total Expenses	1,654	1,656	(2)	1,777
<b>Net Result</b>	<b>3</b>	<b>3</b>	<b>0</b>	<b>(133)</b>
<b>Total Comprehensive Result</b>	<b>3</b>	<b>3</b>	<b>0</b>	<b>(133)</b>

Statement of Financial Position	2022-23 Budget \$000s	2022-23 Actual \$000s	Variation \$000s	2021-22 Actual \$000s
Current assets	n/a	1,187	n/a	712
Non-current assets	n/a	6,918	n/a	6,917
<b>Total assets</b>	<b>n/a</b>	<b>8,105</b>	<b>n/a</b>	<b>7,629</b>
Current liabilities	n/a	834	n/a	362
Non-current liabilities	n/a	0	n/a	0
<b>Total liabilities</b>	<b>n/a</b>	<b>834</b>	<b>n/a</b>	<b>362</b>
<b>Net assets</b>	<b>n/a</b>	<b>7,271</b>	<b>n/a</b>	<b>7,267</b>
<b>Equity</b>	<b>n/a</b>	<b>7,271</b>	<b>n/a</b>	<b>7,267</b>

### Consultants disclosure

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

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

None to report.

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

None to report.

Data for previous years is available at: [Coast Protection Board Annual Report Data - Dataset - data.sa.gov.au](https://data.sa.gov.au)

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

**Contractors disclosure**

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

**Contractors with a contract value below \$10,000**

<b>Contractors</b>	<b>Purpose</b>	<b>\$ Actual payment (ex GST)</b>
Clearview Slashing Contractors	Land Management	\$4,930
Randstad Pty Ltd	Saltmarsh profile surveys Eyre Peninsula	\$2,784.07
G&T Traeger Earthmoving	Land Management	\$1,090
Randstad Pty Ltd	Saltmarsh profile surveys Eyre Peninsula	\$2,215.93
Kuma Kaaru Cultural Services	Aboriginal Engagement and Reconciliation	\$2,500
KSJ Consulting Service	Aboriginal Engagement and Reconciliation	\$2,500
	<b>Total</b>	<b>\$16,020</b>

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

<b>Contractors</b>	<b>Purpose</b>	<b>\$ Actual payment (ex GST)</b>
A Haros and Sons Earthmoving Pt Ltd*	Beach and dune replenishment on the Adelaide coast	\$8,872,280
Landgate	Aerial photography / LiDAR	\$10,000
Bureau of Meteorology	Cape du Couedic Wave Rider Buoy	\$10,000

<b>Contractors</b>	<b>Purpose</b>	<b>\$ Actual payment (ex GST)</b>
	Total	\$ 8,892,280

\* The funding for these contracts under a Panel Agreement was provided by DEW. The Board is the Principal of the Panel Agreement.

Data for previous years is available at: <https://data.sa.gov.au/data/dataset/coast-protection-board-annual-report-data>

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

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

**Other financial information**

The Coast Protection Board received \$65,174 in development application fees.

**Other information**

Not applicable.

## Risk management

### Risk and audit at a glance

Not applicable. Executive, administrative and project support were provided to the Board from existing DEW and Board resources, formalised in a Letter of Agreement with DEW on 9 September 2017.

### Fraud detected in the agency

Category/nature of fraud	Number of instances
It is declared that there were no instances of fraud detected in the activities undertaken by the Board in this reporting period.	0

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

### Strategies implemented to control and prevent fraud

Strategies to detect instances of fraud are reported in the DEW Annual Report 2022- 23.

Data for previous years is available at: <https://data.sa.gov.au/data/dataset/coast-protection-board-annual-report-data>

### Public interest disclosure

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

0

Data for previous years is available at: <https://data.sa.gov.au/data/dataset/coast-protection-board-annual-report-data>

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

### Reporting required under any other act or regulation

Not applicable.

### Reporting required under the *Carers' Recognition Act 2005*

Not Applicable.

## Public complaints

### Number of public complaints reported

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

<b>Complaint categories</b>	<b>Sub-categories</b>	<b>Example</b>	<b>Number of Complaints 2022-23</b>
Service quality	Timeliness	Lack of staff punctuality; excessive waiting times (outside of service standard); timelines not met	0
Service quality	Safety	Maintenance; personal or family safety; duty of care not shown; poor security service/ premises; poor cleanliness	0
Service quality	Service responsiveness	Service design doesn't meet customer needs; poor service fit with customer expectations	0
No case to answer	No case to answer	Third party; customer misunderstanding; redirected to another agency; insufficient information to investigate	1
		<b>Total</b>	<b>2</b>

<b>Additional Metrics</b>	<b>Total</b>
Number of positive feedback comments	0
Number of negative feedback comments	2
Total number of feedback comments	2
% complaints resolved within policy timeframes	100

Data for previous years is available at: <https://data.sa.gov.au/data/dataset/coast-protection-board-annual-report-data>

**Compliance Statement**

Coast Protection Board is compliant with Premier and Cabinet Circular 039 – complaint management in the South Australian public sector	Y
Coast Protection Board has communicated the content of PC 039 and the agency's related complaints policies and procedures to employees.	Y



## **Appendix: Audited financial statements 2022-23**



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## To the Presiding Member Coast Protection Board

### Opinion

I have audited the financial report of the Coast Protection Board for the financial year ended 30 June 2023.

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

The financial report comprises:

- a Statement of Comprehensive Income for the year ended 30 June 2023
- a Statement of Financial Position as at 30 June 2023
- a Statement of Changes in Equity for the year ended 30 June 2023
- a Statement of Cash Flows for the year ended 30 June 2023
- notes, comprising material accounting policy information and other explanatory information
- a Certificate from the Presiding Member of the Coast Protection Board, and the Acting Chief Executive and Chief Financial Officer of the Department for Environment and Water.

### Basis for opinion

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

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

### **Responsibilities of the Acting Chief Executive and Members of the Coast Protection Board for the financial report**

The Acting Chief Executive is responsible for the preparation of the financial report that gives a true and fair view in accordance with relevant Treasurer's Instructions issued under the provisions of the *Public Finance and Audit Act 1987* and the Australian Accounting Standards – Simplified Reporting Requirements, and for such internal control as management determines is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Acting Chief Executive is responsible for assessing the entity's ability to continue as a going concern, taking into account any policy or funding decisions the government has made which affect the continued existence of the entity. The Acting Chief Executive is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the assessment indicates that it is not appropriate.

The Members of the Coast Protection Board are responsible for overseeing the entity's financial reporting process.

### **Auditor's responsibilities for the audit of the financial report**

As required by section 31(1)(b) of the *Public Finance and Audit Act 1987* and section 31(2) of the *Coast Protection Act 1972*, I have audited the financial report of the Coast Protection Board for the financial year ended 30 June 2023.

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

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

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

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

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

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



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

26 October 2023

# **Coast Protection Board**

## **Financial Statements**

For the year ended 30 June 2023

**Coast Protection Board**  
**Certification of the Financial Statements**  
*for the year ended 30 June 2023*


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We certify that the:

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



Jeff Tate  
**Presiding Member**  
23 October 2023



Ben Bruce  
**Acting Chief Executive**  
Department for Environment and Water  
23 October 2023



Shaun O'Brien  
**Chief Financial Officer**  
Department for Environment and Water  
23 October 2023

**Coast Protection Board**  
**Statement of Comprehensive Income**  
*for the year ended 30 June 2023*

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	Note	2023 \$'000	2022 \$'000
<b>Income</b>			
Intra-government transfers	2.1	1 594	1 580
Fees and charges	2.2	65	64
<b>Total income</b>		<b>1 659</b>	<b>1 644</b>
<b>Expenses</b>			
Board member expenses	3.3	22	23
Supplies and services	4.1	171	383
Grants and subsidies	4.2	1 452	1 360
Other expenses	4.3	11	11
<b>Total expenses</b>		<b>1 656</b>	<b>1 777</b>
<b>Net result</b>		<b>3</b>	<b>(133)</b>
<b>Total comprehensive result</b>		<b>3</b>	<b>(133)</b>

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

**Coast Protection Board**  
**Statement of Financial Position**  
*as at 30 June 2023*

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	Note	2023 \$'000	2022 \$'000
<b>Current assets</b>			
Cash and cash equivalents	6.1	1 073	712
Receivables	6.2	114	36
<b>Total current assets</b>		<b>1 187</b>	<b>748</b>
<b>Non-current assets</b>			
Land	5.1	6 917	6 917
<b>Total non-current assets</b>		<b>6 917</b>	<b>6 917</b>
<b>Total assets</b>		<b>8 104</b>	<b>7 665</b>
<b>Current liabilities</b>			
Payables	7.1	834	398
<b>Total current liabilities</b>		<b>834</b>	<b>398</b>
<b>Total liabilities</b>		<b>834</b>	<b>398</b>
<b>Net assets</b>		<b>7 270</b>	<b>7 267</b>
<b>Equity</b>			
Asset revaluation surplus		6 950	6 950
Retained earnings		320	317
<b>Total equity</b>		<b>7 270</b>	<b>7 267</b>

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

**Coast Protection Board**  
**Statement of Changes in Equity**  
*for the year ended 30 June 2023*

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	Asset revaluation surplus \$'000	Retained earnings \$'000	Total equity \$'000
<b>Balance at 1 July 2021</b>	6 950	450	7 400
Net result for 2021-22	-	(133)	(133)
<b>Total comprehensive result for 2021-22</b>	-	(133)	(133)
<b>Balance at 30 June 2022</b>	6 950	317	7 267
Net result for 2022-23	-	3	3
<b>Total comprehensive result for 2022-23</b>	-	3	3
<b>Balance at 30 June 2023</b>	6 950	320	7 270

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

**Coast Protection Board**  
**Statement of Cash Flows**  
*for the year ended 30 June 2023*

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	Note	2023 \$'000	2022 \$'000
<b>Cash flows from operating activities</b>			
<i>Cash inflows</i>			
Intra-government transfers		1 594	1 580
GST recovered from DEW		123	175
Fees and charges		27	90
<b>Cash generated from operating activities</b>		<b>1 744</b>	<b>1 845</b>
<i>Cash outflows</i>			
Board member payments		(22)	(23)
Payments for supplies and services		(130)	(477)
Payments for grants and subsidies		(1 219)	(1 337)
GST paid to DEW		-	-
Other payments		(12)	(12)
<b>Cash used in operating activities</b>		<b>(1 383)</b>	<b>(1 849)</b>
<b>Net cash provided by / (used in) operating activities</b>		<b>361</b>	<b>(4)</b>
<b>Net increase / (decrease) in cash and cash equivalents</b>		<b>361</b>	<b>(4)</b>
Cash and cash equivalents at the beginning of the reporting period		712	716
<b>Cash and cash equivalents at the end of the reporting period</b>	6.1	<b>1 073</b>	<b>712</b>

The accompanying notes form part of these financial statements.

# Coast Protection Board

## Notes to and forming part of the financial statements

For the year ended 30 June 2023

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### 1. About the Coast Protection Board

The Coast Protection Board (CPB) is a reporting entity established pursuant to section 6 of the *Coast Protection Act 1972* (the Act).

#### 1.1. Basis of preparation

These financial statements are general purpose financial statements prepared in accordance with:

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

The financial statements have been prepared based on a 12 month period and presented in Australian currency. All amounts in the financial statements and accompanying notes have been rounded to the nearest thousand dollars (\$'000). The historical cost convention is used unless a different measurement basis is specifically disclosed in the note associated with the item measured.

Assets and liabilities that are to be sold, consumed or realised as part of the normal 12 month operating cycle have been classified as current assets or current liabilities. All other assets and liabilities are classified as non-current.

Income, expenses and assets are recognised net of the amount of GST except:

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

The CPB is grouped with the Department for Environment and Water (DEW) for GST purposes, and accordingly DEW prepares the Business Activity Statement on behalf of the CPB via the grouping provisions of the GST legislation. Notwithstanding the use of these grouping provisions, intercompany cash alignment occurs to ensure the CPB either recovers the net amount of GST recoverable from or disburses the amount payable to the ATO from DEW.

Cash flows are included in the Statement of Cash Flows on a gross basis. However, the GST components of cash flows arising from investing and financing activities are recoverable from, or payable to, the DEW are classified as operating cash flows.

#### 1.2. Objectives and programs

The CPB was established under the Act to protect the coast from erosion, damage, deterioration, pollution and misuse; restore any part of the coast that has been subjected to erosion, damage, deterioration, pollution or misuse; develop any part of the coast aesthetically, or to improve it for those who use and enjoy it; manage, maintain and develop those coast facilities that the Board is responsible for; report to the Minister where required; and carry out, or be involved in, research into the protection, restoration or development of the coast.

The major objectives of the CPB are to:

- Protect, conserve and, where necessary, restore the beaches and coast of the State. The CPB is concerned with understanding and mitigating coastal hazards, and conserving the biodiversity and integrity of the coast.
- Manage assets of the Board – the Board owns parcels of coastal land, purchased to further its duties under the Act.

**Coast Protection Board**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2023*

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**1.2. Objectives and programs (continued)**

- Advice and research:
  - a) The advisory role is a primary method to protect, conserve and restore the coast.
  - b) Research is directed towards understanding coastal ecosystem functioning, dynamics and processes in SA, and identifying and examining significant coastal protection and restoration issues.

In achieving its objectives, the CPB conducts its services through a single activity, Coast and Marine Conservation. The purpose of this activity is to ensure the conservation, protection and ongoing sustainable productivity of South Australia's coastal, estuarine and marine environments. As the CPB conducts its services through a single activity, a Statement of Income and Expenses by Program has not been prepared.

**Financial arrangements**

The financial activities of the CPB are administered through the Coast Protection Fund (the Fund) in accordance with the Act. The Fund is a non-interest-bearing Deposit Account pursuant to section 21(1) of the *Public Finance and Audit Act 1987*. The Fund's sources of revenue consist of revenue from SA Government together with income derived from development application fees and charges.

The CPB has no employees. The functions and activities required by the Act are performed by employees of DEW. These services are provided on a fee for service basis and are recognised in these financial statements.

**2. Income**

**2.1. Intra-government transfers**

	<b>2023</b>	<b>2022</b>
	<b>\$'000</b>	<b>\$'000</b>
Intra-government transfers	1 594	1 580
<b>Total intra-government transfers</b>	<b>1 594</b>	<b>1 580</b>

Intra-government transfers are recognised on receipt.

In 2022-23 and 2021-22, the CPB received a contribution from the Green Industry Fund of \$1 million and \$0.594 million (2022: \$0.580 million) paid as an appropriation through DEW.

**2.2. Fees and charges**

	<b>2023</b>	<b>2022</b>
	<b>\$'000</b>	<b>\$'000</b>
Fees, levies and licences	65	64
<b>Total fees and charges</b>	<b>65</b>	<b>64</b>

Revenues from fees and charges are derived primarily from fees for development applications. Revenue is recognised when development applications are processed.

**Coast Protection Board**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2023*

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**3. Board, committees and employees**

**3.1. Key management personnel**

Key management personnel of the CPB include the Minister for Climate, Environment and Water and the Board members.

Total compensation of key management personnel was \$21 000 (2022: \$22 000).

The compensation disclosed in this note excludes salaries and other benefits the Minister receives. The Minister's remuneration and allowances are set by the *Parliamentary Remuneration Act 1990* and the Remuneration Tribunal of SA respectively and are payable from the Consolidated Account under section 6 the *Parliamentary Remuneration Act 1990*.

***Transactions with key management personnel and other related parties***

No transactions with key management personnel or related parties occurred during 2022-23.

**3.2. Board and committee members**

Members during the 2022-23 financial year were:

J S Tate (Presiding Member)  
 K Galpin\*  
 A Stanford\*  
 B M Gillanders  
 A S Sandery  
 A L Wilson  
 J Buder\*

**Climate Science Advisory Committee**

B M Gillanders  
 B Mitchell  
 G Miot da Silva  
 H Maier  
 J Balston

\* In accordance with the Premier and Cabinet's Circular No 016, government employees did not receive any remuneration for Board duties during the financial year.

***Board and committee remuneration***

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

	2023	2022
\$0 - \$19 999	11	7
\$20 000 - \$39 999	-	-
<b>Total number of members</b>	<b>11</b>	<b>7</b>

The total remuneration received or receivable by members was \$21 000 (2022: \$22 000). Remuneration of members includes sitting fees, super contributions, salary sacrifice benefits, fringe benefits and any related fringe benefits tax. A further \$1 000 (2022: \$1 000) in payroll tax expenses is recognised in 'Board member' expenses.

For the purposes of this table, board member on-costs have not been included as remuneration as they do not form part of remuneration received or receivable by the members.

**Coast Protection Board**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2023*

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**3.3. Board member expenses**

	<b>2023</b>	<b>2022</b>
	<b>\$'000</b>	<b>\$'000</b>
Board and committee fees	19	19
Remuneration on-costs - superannuation	2	3
Remuneration on-costs - other	1	1
<b>Total board member expenses</b>	<b>22</b>	<b>23</b>

Board member expenses include all board fees and other costs including superannuation. These are recognised when incurred.

Services to the CPB are provided by personnel employed by DEW; hence no employee benefits or related provisions are included in the CPB's financial statements. Employee benefits relating to relevant employees are reflected in the financial statements of DEW.

**4. Expenses**

**4.1. Supplies and services**

	<b>2023</b>	<b>2022</b>
	<b>\$'000</b>	<b>\$'000</b>
Fee for Service - Corporate Fee (DEW)	75	85
Aerial photography and survey	25	56
Travel	21	13
Minor works, maintenance and equipment	18	10
Sponsorship	11	-
Contribution to Waverider Buoy maintenance	10	10
Fee for service	7	1
Contribution to Coastal Strategy (DEW)	-	140
Contribution to Coastal Management	-	35
Contractors	-	24
Other	4	9
<b>Total supplies and services</b>	<b>171</b>	<b>383</b>

**Coast Protection Board**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2023*

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**4.2. Grants and subsidies**

	<b>2023</b>	<b>2022</b>
	<b>\$'000</b>	<b>\$'000</b>
Local government (i)	1 190	1 305
Other	262	55
<b>Total grants and subsidies</b>	<b>1 452</b>	<b>1 360</b>

**(i) Local government**

Kingston District Council	260	111
Port Pirie Regional Council	225	-
Yorke Peninsula Council	198	82
City of Onkaparinga	175	150
Alexandrina Council	80	-
Whyalla City Council	60	35
District Council of Tumby Bay	60	-
City of Marion	42	35
City of Victor Harbor	33	-
City of Holdfast Bay	20	4
Copper Coast Council	15	208
City of Charles Sturt	6	35
Barunga West Council	6	30
District Council of Yankalilla	6	-
City of Port Lincoln	4	9
Kangaroo Island Council	-	265
District Council of Ceduna	-	200
Adelaide Plains Council	-	75
Wattle Range Council	-	40
District Council of Robe	-	16
District Council of Lower Eyre Peninsula	-	10
<b>Total local government grants and subsidies</b>	<b>1 190</b>	<b>1 305</b>

For contributions payable, the contribution will be recognised as a liability and expense when the entity has a present obligation to pay the contribution and the expense recognition criteria are met. Grants are provided to local councils and community groups to help fund projects that sustain, restore, and protect South Australian coastal resources.

**4.3. Other expenses**

Audit fees paid/payable to the Auditor-General's Department relating to work performed under the *Public Finance and Audit Act 1987* were \$11 400 (2022: \$11 200). No other services were provided by the Auditor-General's Department.

**Coast Protection Board**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2023*

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**5. Non-financial assets**

**5.1. Land**

The assets presented below do not meet the definition of investment property.

Land with a value equal to or in excess of \$10 000 is capitalised, otherwise it is expensed. Land owned by the CPB is recorded at fair value.

	2023 \$'000	2022 \$'000
<b>Land</b>		
Land at fair value	6 917	6 917
<b>Total land</b>	<u>6 917</u>	<u>6 917</u>

**6. Current assets**

**6.1. Cash and cash equivalents**

	2023 \$'000	2022 \$'000
Deposits with the Treasurer	1 073	712
<b>Total cash and cash equivalents</b>	<u>1 073</u>	<u>712</u>

***Deposits with the Treasurer***

The Coast Protection Fund was established in accordance with the Act. The fund is a non-interest bearing Deposit account with DTF pursuant to section 21 of the *Public Finance and Audit Act 1987*.

**6.2. Receivables**

	2023 \$'000	2022 \$'000
<b>Contractual receivables</b>		
Accrued revenue	38	-
<b>Total contractual receivables</b>	<u>38</u>	<u>-</u>
<b>Statutory receivables</b>		
GST recoverable from DEW	76	36
<b>Total statutory receivables</b>	<u>76</u>	<u>36</u>
<b>Total current receivables</b>	<u>114</u>	<u>36</u>

Contractual receivables arise in the normal course of selling goods and services to other government agencies and to the public. Contractual receivables are normally settled within 30 days after the issue of an invoice or the goods/services have been provided under a contractual arrangement.

Statutory receivables do not arise from contracts with customers. They are recognised and measured similarly to contractual receivables but are not classified as financial instruments for disclosure purposes.

The net amount of GST recoverable from DEW is included as part of receivables. Receivables are non-interest bearing. Receivables are held with the objective of collecting the contractual cash flows and they are measured at amortised cost.

**Coast Protection Board**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2023*

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**7. Current Liabilities**

**7.1. Payables**

	2023	2022
	\$'000	\$'000
<b><u>Current</u></b>		
Contractual payables	823	387
Accrued expenses	11	11
<b>Total current payables</b>	<b>834</b>	<b>398</b>
<b>Total payables</b>	<b>834</b>	<b>398</b>

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

**8. Outlook**

**8.1. Unrecognised contractual commitments**

The CPB had no unrecognised contractual commitments at 30 June 2023.

**8.2. Contingent assets and liabilities**

Contingent assets and contingent liabilities are not recognised in the Statement of Financial Position, but are disclosed by way of a note and, if quantifiable, are measured at nominal value.

The CPB is not aware of any contingent assets or contingent liabilities.

**8.3. Events after the reporting period**

There are no known events after balance date that affect these financial statements in a material manner.

**Coast Protection Board**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2023*

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**9. Measurement and risk**

**9.1. Fair value**

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

***Initial recognition***

Non-current assets are initially recorded at cost or at the value of any liabilities assumed, plus any incidental cost involved with the acquisition.

Where assets are acquired at no value, or minimal value, they are recorded at fair value in the Statement of Financial Position. However, if the assets are acquired at no or nominal value as part of a restructuring of administrative arrangements then the assets are recognised at book value (that is the amount recorded by the transferor public authority prior to the restructure).

***Revaluation***

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

Every six years, the CPB revalues its land via an independent Certified Practising Valuer. If at any time management considers that the carrying amount of an asset materially differs from its fair value, then the asset will be revalued regardless of when the last valuation took place.

***Assets disclosed at independent valuation***

The CPB's land assets, comprising Crown land dedicated to the CPB or held by the Minister for Climate, Environment and Water on behalf of the CPB, were revalued as at 1 July 2019. The independent revaluation was undertaken by Certified Practising Valuers, Mr Mark Kay, Chief Valuer, Office of the Valuer General and Mr Greg McCloud, Senior Valuer Office of the Valuer General.

A market based method was used when by comparing property data to that of similar sales with consideration of restrictions on use and/ or zoning, property size and shape, topography, location, sale date and market movement, if any, and other relevant factors specific to the land being valued.