

OFFICIAL



**Government  
of South Australia**

# COAST PROTECTION BOARD

## **2021-22 Annual Report**

COAST PROTECTION BOARD

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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, 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\_6 October 2022\_\_\_\_\_

Signature



## From the Presiding Member

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

In 2021-22, the Board:

- Assessed 177 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 Robe, Whyalla, Port Broughton and Port Lincoln.
- Administered \$1.36 million in funding for grants to coastal councils across the state, including:
  - Community Participation Grants to volunteer groups to undertake small-scale projects to enhance their local coastal areas.
  - Grants to support coastal councils design and construct coast protection works or commission studies to determine coastal hazard risks and adaptation options. The Board is appreciative of the additional funding that has been provided for the regions as part of *Securing the future of our regional coastline* budget commitment.

A key policy priority was to include Coast Protection Board advice on coastal hazards into the Government's planning reforms.

The Board supported Parliament's Environment, Resources and Development Committee in undertaking its Inquiry into the Coast Protection Board and coastal legislation. This included attending two hearings and accompanying the committee on its regional field trips.

This year marked 50 years since the *Coast Protection Act 1972* established the Board and its role in protecting, restoring and developing the coast of South Australia.

The Board looks forward to continuing to enable the use and enjoyment of the coast for all South Australians.



Jeff Tate

**Presiding Member**

**Coast Protection Board**

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## Overview: about the agency

### Our strategic focus

<b>Our Purpose</b>	<ol style="list-style-type: none"> <li>1. Protect, 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>
<b>Our Vision</b>	<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>
<b>Our Values</b>	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.
<b>Our functions, objectives and deliverables</b>	<p>Government priorities:</p> <ol style="list-style-type: none"> <li>1. Securing the future of our coastline initiative.</li> <li>2. New life for our coastal environment commitment.</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 and advice on statutory and regulatory referrals, based on Board policies.</li> <li>3. 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.</li> </ol>

## Our organisational structure

Not Applicable

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

## Changes to the agency

Not Applicable

## Our Minister

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.

## 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 Joanne Davidson appointed in December 2019 to June 2022 and member Ms Kathryn Galpin appointed in June 2022.**

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

Representing the SA Local Government Association - **Mr Lea Bacon appointed January 2020.**

Representing the Metropolitan Seaside Councils Committee – **Mr William Jamieson appointed June 2019.**

Representing the South Australian Coastal Councils Alliance - **Mr Adam Gray appointed February 2020.**

Representing a Regional Coastal Council - **Mr Peter Halton appointed November 2016.**



**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 2021-22 financial year both in-person and online due to continuing challenges with Covid.

#### Adelaide beach management:

The Board supported the State Government in delivering 200,000 cubic metres of (external) sand from quarries to West Beach in 2021-22 under the Board-authorised Panel Agreement (contract) for Adelaide Beach Management Services. In addition, 28,000 cubic metres of sand was moved from Semaphore beaches to replenish West Beach and 14,000 cubic metres was moved to replenish the dune buffer protecting the foreshore at Semaphore South. A further 26,000 cubic metres of sand was moved from where it accumulates adjacent West Beach harbour, to replenish the beach at Glenelg North.

Adding large volumes of sand to West Beach significantly improves the condition of the beach and dunes. The sand benefits West Beach and also other beaches, including Henley Beach South and Henley Beach, as the sand naturally moves north.

#### Planning reforms:

The Board continues to monitor and contribute to the development of planning instruments as part of the Planning Reform to ensure State Planning Policy 13 (*Coastal Environment*) is advanced, Board policy is adopted and relevant development applications are referred.

The Board undertook a review (June 2022) to determine the operational effectiveness of the new Planning and Design Code referral triggers. It found that the Coastal Areas Overlay boundary and the associated referrals table is generally effective as the referral 'trigger', but that minor refinement to the overlay boundary is required.

#### Policy and Advice:

At its 30 July 2021 meeting, the Board received a presentation from Kingston District Council highlighting the challenges of available funds to address major coastal erosion.

The Board undertook a State of the Coast Workshop in October 2021 which considered coastal hazards across the state and reflected on investment to date through the grants program.

In November 2021, the Board undertook a field trip to the Fleurieu Peninsula and met with elected members and staff of the Alexandrina Council, City of Victor Harbor, District Council of Yankalilla and City of Onkaparinga to discuss coastal issues, adaptation planning and community engagement.

In January 2022, the Board set work priorities to focus on for the next few years including: support for regional coastal councils, promotion of adaptation planning,

increased engagement and communication with key stakeholders, progressing reconciliation actions for First Nations, scoping an information network, and undertaking a review of its grant programs.

In February 2022 the Board received a Technical Briefing with a focus on the South-East region (Limestone Coast) and considered the value of the long term datasets held by DEW including beach profiles and oblique photography of the coast.

The Board was briefed on the release of the 6<sup>th</sup> Assessment Report of the Intergovernmental Panel on Climate Change, in particular measured and projected sea level rise, to improve its understanding of likely impacts on the South Australian coast. The Board is currently seeking to appoint a Climate Science Advisory Committee to provide independent advice on the latest scientific information, methods and programs and determine likely impacts and risks resulting from projected climate change on the South Australian coast, to inform policy settings.

In May 2022, the Board hosted an Adaptation Planning Forum with coastal council Chief Executive Officers and Landscape Board General Managers.

### Board Grants

The Coast Protection Board oversaw \$1.36 million in grant funding in 2021-22, comprising grants to coastal councils for key projects for coast protection works, coastal hazard investigations and adaptation strategies, and volunteer-led actions and on-ground works which enhance conservation values and/or tackle the causes of coast and marine degradation.

### **Agency response to COVID-19**

The COVID-19 pandemic impacted delivery of outcomes from March 2020. DEW on behalf of the Board managed the move of a significant number of staff to work from home arrangements where feasible and during mandated lockdowns in 2020 and 2021. In addition, Board meetings and other operational meetings were held online. Flexible work arrangements for DEW staff continue and COVID-19 continues to impinge the workforce with reductions in capacity an ongoing challenge. DEW also ensured that precautions were taken for staff and the public where sites and facilities remained open, adopting best practice advice to ensure personal safety at those sites and continued delivery of essential services.

**Agency contribution to whole of Government objectives**

<b>Key objective</b>	<b>Agency's contribution</b>
More jobs	The Board's grants program contributes to regional sustainability and development, employment and tourism by assisting local councils to manage their coastal responsibilities and assets and plan for the future.
Lower costs	The Board seeks to minimise the future costs to the Government and the community from the impacts of coastal hazards on coastal development and infrastructure by ensuring new development is not exposed to foreseeable risk and existing development is able to efficiently adapt to the impacts of a changing climate.
Better Services	The Board is progressing with making beach survey information available online to better inform the community of coastal processes and beach management. The Board is working constructively with the Planning Commission to ensure the planning reforms deliver better land use planning and development control for the South Australian coast.

## Agency specific objectives and performance

Agency objectives	Indicators	Performance
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	A solution for beach replenishment that: <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>	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, and authorising these activities.
Support the delivery of New Life for our Coastal Environment, an additional \$5.2 million directed towards practical measures to sustain our coastal environment	Implement the <i>New Life for our Coastal Environment</i> commitments, including beach replenishment, research and development, restoring seagrass meadows, limiting stormwater runoff, and establishing new shellfish reefs.	Finalisation of expenditure for grants for coastal research, and water sensitive urban design projects to improve water quality of runoff entering Gulf St Vincent.
Plan and deliver the <i>Securing the Future of Our Metropolitan Coastline</i> initiative, comprising of additional sand for Adelaide's beaches, a sand recycling pipeline, and grants to regional councils for coastal management and protection project.	<ul style="list-style-type: none"> <li>• Increase immediate beach replenishment to West Beach and Henley Beach South.</li> <li>• Identify sources of external sand for the mass replenishment of West Beach and Henley Beach South.</li> <li>• Plan, procure and obtain necessary approvals for construction of a sand recycling system from West Beach to Semaphore.</li> <li>• Investigations were also undertaken into securing the necessary land tenure and access rights for construction of the new sand recycling system, in</li> </ul>	<p>Following the award of the first large scale contract for production of beach replenishment quarry sand in June 2021, 200,000m<sup>3</sup> of quarry sand was subsequently delivered to West Beach in FY21/22.</p> <p>An assessment report was completed by Salients and Coastal Environment in July 2021 on the impact of moving sand from the northern beaches via</p>

	<p>consultation with the Crown Solicitor's Office and local councils.</p> <ul style="list-style-type: none"> <li>• Site mobilisation for the pipeline construction was subsequently halted in accordance with the government's election commitment, and the construction contract was similarly halted to allow for an independent scientific review of coastal management options to be undertaken.</li> </ul>	the pipeline as designed.
Operate in partnership with coastal councils and relevant bodies	<ul style="list-style-type: none"> <li>• Develop and deliver a revised management strategy for Adelaide's beaches (See 3, 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>
Engage and influence <i>Planning, Development and Infrastructure Act 2016</i> implementation	<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 undertook a review of statutory referrals.</p> <p>The Board will prepare a submission to the Miscellaneous Technical Enhancement Code Amendment and relevant Regional Plans during the respective consultation periods.</p>
Deliver the Board's annual programs	<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</li> </ul>	Applications were received and the grants were awarded for 13 projects in 2021-22.

	<p>agreements with successful councils within a month of the program's adoption.</p> <ul style="list-style-type: none"> <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>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>
Provide direction and advice on statutory and regulatory referrals	<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 177 responses to development applications were provided. Of these, the Board advised that 8 be refused and directed that 1 be refused.</p> <p>The State Planning Commission will release a <i>"Performance Indicators Report"</i> for 2021-22 with further detail on referrals under the <i>Planning, Infrastructure and Development Act 2016</i>.</p>

### 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 2021-22.

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 2021-22	Past year 2020-21	% 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 2021-22	Past year 2020-21	% 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 2021-22	Past year 2020-21	% 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 summary of the overall financial position of the agency. The information is unaudited. Full audited financial statements for 2021-2022 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 administration of the Coast Protection Board, supporting long-term monitoring projects, and the provision of grants to coastal councils and other entities to undertake works and studies related to coastal protection, adaptation and conservation.

<b>Statement of Comprehensive Income</b>	<b>2021-22 Budget \$000s</b>	<b>2021-22 Actual \$000s</b>	<b>Variation \$000s</b>	<b>Past year 2020-21 Actual \$000s</b>
Total Income	1,607	1,644	37	1,628
Total Expenses	1,802	1,777	25	1,565
<b>Net Result</b>	<b>(195)</b>	<b>(133)</b>	<b>(12)</b>	<b>63</b>
<b>Total Comprehensive Result</b>	<b>(195)</b>	<b>(133)</b>	<b>(12)</b>	<b>63</b>

<b>Statement of Financial Position</b>	<b>2021-22 Budget \$000s</b>	<b>2021-22 Actual \$000s</b>	<b>Variation \$000s</b>	<b>Past year 2020-21 Actual \$000s</b>
Current assets	n/a	712	n/a	742
Non-current assets	n/a	6,917	n/a	6,917
<b>Total assets</b>	<b>n/a</b>	<b>7,629</b>	<b>n/a</b>	<b>7,659</b>
Current liabilities	n/a	362	n/a	259
Non-current liabilities	n/a	0	n/a	0
<b>Total liabilities</b>	<b>n/a</b>	<b>362</b>	<b>n/a</b>	<b>259</b>
<b>Net assets</b>	<b>n/a</b>	<b>7,267</b>	<b>n/a</b>	<b>7,400</b>
<b>Equity</b>	<b>n/a</b>	<b>7,267</b>	<b>n/a</b>	<b>7,400</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: <https://data.sa.gov.au/data/dataset/coast-protection-board-annual-report-data>

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

**Contractors disclosure**

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

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

Contractors	Purpose	\$ Actual payment
Trees for Life	Revegetation of Board-owned land at Tennyson	6,619.25
First Security Response	Monitoring of Board-owned land at Tennyson	5,940

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

Contractors	Purpose	\$ Actual payment
Buttrose Earthmovers Pty Ltd*	Beach and dune replenishment on the Adelaide coast	\$1,277,470 (ex GST)
A Haros and Sons Earthmoving Pt Ltd*	Beach and dune replenishment on the Adelaide coast	\$11,507,177 (ex GST)

\* The funding for these contracts under the Panel Agreement was provided by DEW.

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 \$64,458 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 2021-22.

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**

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

Not applicable.

## Public complaints

### Number of public complaints reported

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

Complaint categories	Sub-categories	Example	Number of Complaints 2021-22
Professional behaviour	Staff attitude	Failure to demonstrate values such as empathy, respect, fairness, courtesy, extra mile; cultural competency	
Professional behaviour	Staff competency	Failure to action service request; poorly informed decisions; incorrect or incomplete service provided	
Professional behaviour	Staff knowledge	Lack of service specific knowledge; incomplete or out-of-date knowledge	
Communication	Communication quality	Inadequate, delayed or absent communication with customer	
Communication	Confidentiality	Customer's confidentiality or privacy not respected; information shared incorrectly	
Service delivery	Systems/technology	System offline; inaccessible to customer; incorrect result/information provided; poor system design	
Service delivery	Access to services	Service difficult to find; location poor; facilities/ environment poor standard; not accessible to customers with disabilities	1
Service delivery	Process	Processing error; incorrect process used; delay in processing application; process not customer responsive	
Policy	Policy application	Incorrect policy interpretation; incorrect policy applied; conflicting policy advice given	

Complaint categories	Sub-categories	Example	Number of Complaints 2021-22
Policy	Policy content	Policy content difficult to understand; policy unreasonable or disadvantages customer	
Service quality	Information	Incorrect, incomplete, out dated or inadequate information; not fit for purpose	
Service quality	Access to information	Information difficult to understand, hard to find or difficult to use; not plain English	
Service quality	Timeliness	Lack of staff punctuality; excessive waiting times (outside of service standard); timelines not met	
Service quality	Safety	Maintenance; personal or family safety; duty of care not shown; poor security service/ premises; poor cleanliness	
Service quality	Service responsiveness	Service design doesn't meet customer needs; poor service fit with customer expectations	
No case to answer	No case to answer	Third party; customer misunderstanding; redirected to another agency; insufficient information to investigate	
		<b>Total</b>	

Additional Metrics	Total
Number of positive feedback comments	1
Number of negative feedback comments	1
Total number of feedback comments	
% 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>

**Service Improvements**

Not applicable
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**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 communicated the content of PC 039 and the agency's related complaints policies and procedures to employees.	Y

## **Appendix: Audited financial statements 2021-22**



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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 2022.

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 2022, 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 2022
- a Statement of Financial Position as at 30 June 2022
- a Statement of Changes in Equity for the year ended 30 June 2022
- a Statement of Cash Flows for the year ended 30 June 2022
- notes, comprising material accounting policies and other explanatory information
- a Certificate from the Presiding Member, Coast Protection Board, and the 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.

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

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

The 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 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 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.

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### **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 2022.

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



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- 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 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 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.

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

21 October 2022

# **Coast Protection Board**

## **Financial Statements**

For the year ended 30 June 2022

**Coast Protection Board**  
**Certification of the Financial Statements**  
*for the year ended 30 June 2022*

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We certify that the:

- financial statements for 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**  
20 October 2022



John Schutz  
**Chief Executive**  
Department for Environment and Water  
20 October 2022



Shaun O'Brien  
**Chief Financial Officer**  
Department for Environment and Water  
20 October 2022

**Coast Protection Board**  
**Statement of Comprehensive Income**  
*for the year ended 30 June 2022*

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	<b>Note</b>	<b>2022 \$'000</b>	<b>2021 \$'000</b>
<b>Income</b>			
Intra-government transfers	2.1	1 580	1 566
Fees and charges	2.2	64	62
<b>Total income</b>		<b>1 644</b>	<b>1 628</b>
<b>Expenses</b>			
Board member expenses	3.3	23	18
Supplies and services	4.1	383	500
Grants and subsidies	4.2	1 360	1 036
Other expenses	4.3	11	11
<b>Total expenses</b>		<b>1 777</b>	<b>1 565</b>
<b>Net result</b>		<b>(133)</b>	<b>63</b>
<b>Total comprehensive result</b>		<b>(133)</b>	<b>63</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 2022*

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	<b>Note</b>	<b>2022 \$'000</b>	<b>2021 \$'000</b>
<b>Current assets</b>			
Cash and cash equivalents	6.1	712	716
Receivables	6.2	-	26
<b>Total current assets</b>		<b>712</b>	<b>742</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>7 629</b>	<b>7 659</b>
<b>Current liabilities</b>			
Payables	7.1	362	259
<b>Total current liabilities</b>		<b>362</b>	<b>259</b>
<b>Total liabilities</b>		<b>362</b>	<b>259</b>
<b>Net assets</b>		<b>7 267</b>	<b>7 400</b>
<b>Equity</b>			
Asset revaluation surplus	8.1	6 950	6 950
Retained earnings		317	450
<b>Total equity</b>		<b>7 267</b>	<b>7 400</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 2022*

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	<b>Asset revaluation surplus \$'000</b>	<b>Retained earnings \$'000</b>	<b>Total equity \$'000</b>
<b>Balance at 1 July 2020</b>	<b>6 950</b>	<b>387</b>	<b>7 337</b>
Net result for 2020-21	-	63	63
<b>Total comprehensive result for 2020-21</b>	<b>-</b>	<b>63</b>	<b>63</b>
<b>Balance at 30 June 2021</b>	<b>6 950</b>	<b>450</b>	<b>7 400</b>
Net result for 2021-22	-	(133)	(133)
<b>Total comprehensive result for 2021-22</b>	<b>-</b>	<b>(133)</b>	<b>(133)</b>
<b>Balance at 30 June 2022</b>	<b>6 950</b>	<b>317</b>	<b>7 267</b>

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 2022*

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	Note	2022 \$'000	2021 \$'000
<b>Cash flows from operating activities</b>			
<i>Cash inflows</i>			
Intra-government transfers		1 580	1 566
Fees and charges		90	37
<b>Cash generated from operating activities</b>		<b>1 670</b>	<b>1 603</b>
<i>Cash outflows</i>			
Board member payments		(23)	(28)
Payments for supplies and services		(439)	(530)
Payments for grants and subsidies		(1 201)	(1 440)
Other payments		(11)	(11)
<b>Cash used in operating activities</b>		<b>(1 674)</b>	<b>(2 009)</b>
<b>Net cash provided by / (used in) operating activities</b>		<b>(4)</b>	<b>(406)</b>
<b>Net increase / (decrease) in cash and cash equivalents</b>		<b>(4)</b>	<b>(406)</b>
Cash and cash equivalents at the beginning of the reporting period		716	1 122
<b>Cash and cash equivalents at the end of the reporting period</b>	6.1	<b>712</b>	<b>716</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 2022*

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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.

These are the first financial statements prepared in accordance with Australian Accounting Standards – Simplified Disclosures. There has been no impact on the recognition and measurement of amounts recognised in the statements of financial position, profit and loss and other comprehensive income and cash flows of the CPB as a result of the change in the basis of preparation.

For the purposes of preparing the financial statements, the CPB is a not-for-profit entity. 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.

The Department for Environment and Water (DEW) prepares a Business Activity Statement on behalf of the CPB under the grouping provisions of the Goods and Services Tax (GST) legislation. Under these provisions, DEW is liable for the payments and entitled to the receipts associated with GST. Therefore, the CPB's net GST receivable/payable is recorded in DEW's Statement of Financial Position. GST cash flows applicable to the CPB are recorded in DEW's Statement of Cash Flows.

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

Material accounting policies are set out throughout the notes.

##### **1.2. Objectives and programs**

The CPB was established under the Act to manage, maintain, develop and improve coast facilities that are vested in, or are under the care, control and management of the CPB.

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.
- Responsibility for assets the CPB owns parcels of coastal land, purchased to further its duties under the Act.
- 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.

**Coast Protection Board**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2022*

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

**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.

**1.3. Impact of COVID-19 pandemic on the CPB**

The COVID-19 pandemic impacted from March 2020. DEW on behalf of the CPB managed the move of a significant number of staff to work from home arrangements where feasible and during mandated lockdowns in 2020 and 2021. Flexible work arrangements for DEW staff and virtual meetings continue. DEW also ensured that precautions were taken for staff and the public where sites and facilities remained open, adopting best practice advice to ensure personal safety at those sites and continued delivery of essential services.

**2. Income**

**2.1. Intra-government transfers**

	<b>2022</b>	<b>2021</b>
	<b>\$'000</b>	<b>\$'000</b>
Intra-government transfers	1 580	1 566
<b>Total intra-government transfers</b>	<b>1 580</b>	<b>1 566</b>

Intra-government transfers are recognised on receipt.

In 2021-22 and 2020-21, the CPB received a contribution from the Green Industry Fund of \$1 million to support the delivery of the government's Securing the Future of our Regional Coastline initiative and \$0.580 million (2021: \$0.566 million) paid as an appropriation through DEW.

**2.2. Fees and charges**

	<b>2022</b>	<b>2021</b>
	<b>\$'000</b>	<b>\$'000</b>
Fees, levies and licences	64	62
<b>Total fees and charges</b>	<b>64</b>	<b>62</b>

Fees for income tax equivalent assessment payments are recognised at the end of the reporting period in respect of which payments are due.

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 2022*

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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 \$22 000 (2021: \$17 000).

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 2021-22.

**3.2. Board and committee members**

Members during the 2021-22 financial year were:

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

\* 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:

	<b>2022</b>	<b>2021</b>
\$0 - \$19 999	<u>7</u>	<u>7</u>
<b>Total number of members</b>	<u><b>7</b></u>	<u><b>7</b></u>

The total remuneration received or receivable by members was \$22 000 (2021: \$17 000). Remuneration of members includes sitting fees, super contributions, salary sacrifice benefits, fringe benefits and related fringe benefits tax. A further \$1 000 (2021: \$1 000) in payroll tax expenses are 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 2022*

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**3.3. Board member expenses**

	<b>2022</b>	<b>2021</b>
	<b>\$'000</b>	<b>\$'000</b>
Board and committee fees	19	16
Remuneration on-costs - superannuation	3	1
Remuneration on-costs - other	1	1
<b>Total board member expenses</b>	<b>23</b>	<b>18</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>2022</b>	<b>2021</b>
	<b>\$'000</b>	<b>\$'000</b>
Contribution to Coastal Strategy (DEW)	140	61
Fee for Service - Corporate Fee (DEW)	85	112
Aerial photography and survey	56	179
Contribution to Coastal Management	35	35
Contractors	24	13
Travel	13	14
Minor works, maintenance and equipment	10	19
Contribution to Waverider Buoy maintenance	10	10
Sponsorship	-	51
Fee for service	-	2
Other	10	4
<b>Total supplies and services</b>	<b>383</b>	<b>500</b>

**Coast Protection Board**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2022*

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**4.2. Grants and subsidies**

	<b>2022</b>	<b>2021</b>
	<b>\$'000</b>	<b>\$'000</b>
Local government (i)	1 305	986
Other	55	50
<b>Total grants and subsidies</b>	<b>1 360</b>	<b>1 036</b>

**(i) Local government**

Kangaroo Island Council	265	14
Copper Coast Council	208	95
District Council of Ceduna	200	-
City of Onkaparinga	150	7
Kingston District Council	111	152
Yorke Peninsula Council	82	194
Adelaide Plains Council	75	6
Wattle Range Council	40	200
City of Whyalla	35	48
City of Marion	35	-
City of Charles Sturt	35	-
Barunga West Council	30	18
District Council of Robe	16	93
District Council of Lower Eyre Peninsula	10	-
City of Port Lincoln	9	-
City of Holdfast Bay	4	54
District Council of Elliston	-	50
Alexandrina Council	-	44
District Council of Yankalilla	-	10
District Council of Grant	-	8
City of Victor Harbor	-	5
District Council of Streaky Bay	-	(12)
<b>Total local government grants and subsidies</b>	<b>1 305</b>	<b>986</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**

	<b>2022</b>	<b>2021</b>
	<b>\$'000</b>	<b>\$'000</b>
Audit fees	11	11
<b>Total other expenses</b>	<b>11</b>	<b>11</b>

**Audit fees**

Audit fees paid/payable to the Auditor-General's Department relating to work performed under the *Public Finance and Audit Act 1987* were \$11 200 (2021: \$10 800). 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 2022*

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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.

	2022 \$'000	2021 \$'000
<b>Land</b>		
Land at fair value	6 917	6 917
<b>Total land</b>	<b>6 917</b>	<b>6 917</b>

**6. Financial assets**

**6.1. Cash and cash equivalents**

	2022 \$'000	2021 \$'000
Deposits with the Treasurer	712	716
<b>Total cash and cash equivalents</b>	<b>712</b>	<b>716</b>

***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**

	2022 \$'000	2021 \$'000
<b>Contractual receivables</b>		
From government entities	-	2
Accrued revenue	-	24
<b>Total contractual receivables</b>	<b>-</b>	<b>26</b>
<b>Total current receivables</b>	<b>-</b>	<b>26</b>

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.

Receivables, prepayments and accrued revenues 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 2022*

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**7. Liabilities**

**7.1. Payables**

	<b>2022</b>	<b>2021</b>
	<b>\$'000</b>	<b>\$'000</b>
<b><u>Current</u></b>		
Contractual payables	351	248
Accrued expenses	11	11
<b>Total current payables</b>	<b>362</b>	<b>259</b>
<b>Total payables</b>	<b>362</b>	<b>259</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. Other disclosures**

**8.1. Equity**

The asset revaluation surplus is used to record increments and decrements in the fair value of Land to the extent that they offset one another. Relevant amounts are transferred to retained earnings when an asset is derecognised.

**9. Outlook**

**9.1. Unrecognised contractual commitments**

The CPB had no unrecognised contractual commitments at 30 June 2022.

**9.2. 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.

**9.3. Events after the reporting period**

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

**Coast Protection Board**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2022*

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**10. Measurement and risk**

**10.1. 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.