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07 Mar 2023



**Government
of South Australia**

Northern and Yorke Landscape Board
2021-22 Annual Report

Northern and Yorke Landscape Board
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2021-22 ANNUAL REPORT for the Northern and Yorke Landscape Board

To:

Hon Dr 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 *Landscape South Australia Act 2019 and Landscape South Australia (General) Regulations 2020* 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 Northern and Yorke Landscape Board by:

Caroline Schaefer

Presiding Member

Date: 17 November 2022

Signature:



From the Presiding Member

I am pleased to write the report for the Northern and Yorke Landscape Board for the Financial Year 21-22

When we presented our Five Year Strategic Plan in 2021, the Board announced five priorities for action within our Region. They are: Pest Plant and Animal Control, Sustainable Agriculture, Water Management, Biodiversity and Communities

The Board and staff have continued to focus on those priorities and have successfully leveraged extra grants from both State and Federal Governments to progress them.

Examples of this work include projects such as the Marna Banggara project, an ambitious project to reduce predators and introduce threatened species in the Southern Yorke Peninsula, and drought resilience projects in the rangelands and Goyders Line area.

We have also distributed \$23,098 in bite sized grants to local groups to further agricultural sustainability and environmental work within their own communities.

A complete summary of our work is in the achievement report.

The Northern and Yorke Landscape Board has formed an Aboriginal Engagement Committee with membership from each of the five First Nations in our region, and participation from Legatus and the two RDAs. Our meetings have been very successful and we are making progress towards our mutual goals.

Since I am retiring from the Board in January 2023 I take this opportunity to thank all board members for their hard work, and cooperation throughout my tenure. Special thanks to Sarah Barrett who is also retiring. She will be sorely missed.

The Minister is expected to announce the new appointments soon.

I would especially like to thank the staff of the Northern and Yorke Landscape Board for their tireless work and dedication. The fact that we have staff who live and work within our region makes our task very much easier. Community engagement works because they are part of our community.

Thank you one and all for helping to make this Region a wonderful place to live and work.

There is much to do, but I know I leave the Board in good hands.



Caroline Schaefer
Presiding Member
Northern and Yorke Landscape Board

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Overview: about the agency

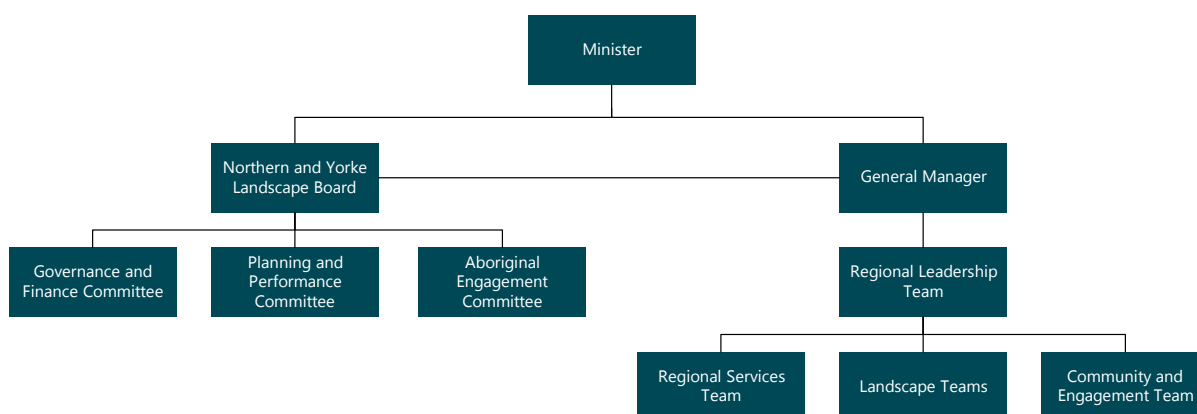
Our strategic focus

<p>Our Purpose</p>	<p>The Northern and Yorke Landscape Board was established on 9 January 2020 under the provisions of the <i>Landscape South Australia Act 2019</i>. The Board undertakes an active role in managing South Australia’s landscapes through the preparation and implementation of a regional landscape plan which is the principal document guiding the management of the State’s landscape in the (name of Board) Region.</p>
<p>Our Vision</p>	<p>A resilient and productive landscape that sustains a thriving community, environment and economy</p>
<p>Our Values</p>	<p><u>Passionate and committed</u> The natural world excites us. We work hard to ensure it continues to thrive.</p> <p><u>Excellence</u> We strive to excel in the delivery of our services, starting with well-considered plans and following through on our promises.</p> <p><u>Approachable and collaborative</u> We work alongside landholders and the community, listening to their needs and providing a helping hand.</p> <p><u>Practical</u> We aim to balance the conservation of our natural resources with a commitment to supporting agriculture and enterprise.</p> <p><u>Change</u> We test and adopt progressive ideas to evolve with the changing climate and ensure our region’s resilience.</p>
<p>Our functions, objectives and deliverables</p>	<p>The objectives of the Northern and Yorke Landscape Board are defined within Section 7(a) of the <i>Landscape South Australia Act 2019</i>, and include supporting and enhancing ecologically sustainable development by establishing an integrated scheme to promote the use and management of the natural resources that make up or contribute to our State's landscape in an integrated manner that:</p> <ul style="list-style-type: none"> • recognises and protects the intrinsic values of landscapes and recognises the interconnection between different elements of landscapes, including in relation to various aspects of the State's natural resources • supports the State's primary production and other industries and a sustainable State economy, supports resilient communities and natural and built environments, and supports the interests of Aboriginal peoples • provides for the protection, enhancement, restoration and sustainable management of land, soil and water resources, native fauna and flora, especially so that they are resilient in the face of change • promotes, protects and conserves biodiversity, and insofar as is reasonably practicable, supports and encourages the

	<p>restoration or rehabilitation of ecological systems and processes that have been lost or degraded, and promotes the health of ecosystems so that they are resilient in the face of change</p> <ul style="list-style-type: none"> • recognises that climate change is a significant factor in our environment (including a recognition of the need for mitigation and adaptation) • provides for the prevention or control of impacts caused by pest species of animals and plants that may have an adverse effect on the environment, primary production or the community • promotes the collaborative management of native animals that adversely affect the natural or built environments, people or primary production or other industries • provides educational initiatives and provides support mechanisms to strengthen the skills, knowledge and capacity of people to sustainably manage natural resources • supports initiatives or action to facilitate the increased capacity of people to engage in processes under this Act, including through the provision of information relevant to the protection, enhancement or management of landscapes.
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Our organisational structure

Section 15 of the *Landscape SA Act 2019* provides for the appointment of the Board. The Board comprises of at least five and not more than nine members all appointed by the Minister for Environment and Water. Each of the appointed members of the Board is a person who, in the opinion of the the Minister, meets requirements of section 16 of the *Landscape SA Act 2019*. Refer to; [Meet our board members - Landscape South Australia - Northern and Yorke](#) for profiles on current Board members.



Board member	Term	Positions
Caroline Schaefer	11/02/2020 - 30/01/2023	Chair
Peter Angus	01/05/2020 - 30/01/2023	Planning and Performance Committee Grassroots Grants assesment
Sarah Barrett	01/05/2020 - 30/01/2023	Aboriginal Engagement Committee Governance and Finance Committee
Sam Germein	7/09/2020 - 30/01/2023	Aboriginal Engagement Committee
Phil Heaslip	01/05/2020 - 30/01/2023	Aboriginal Engagement Committee
Geoff White	01/05/2020 - 30/01/2023	Governance and Finance Committee Planning and Performance Committee Grassroots Grants assesment
Maree Wauchope	08/08/2021 - 30/01/2023	Governance and Finance Committee Planning and Performance Committee

Committees and other bodies of the Board

Aboriginal Engagement Committee
 Governance and Finance Committee
 Planning and Performance Committee

Changes to the Board

During 2021-22 there were no changes to the Board’s structure and objectives as a result of internal reviews or machinery of government changes.

There was one change to the membership of the Board due to a resignation in the previous year.

Our Minister

The Northern and Yorke Landscape Board is a board of the Minister for Climate, Environment and Water, the Hon Dr Susan Close MP (*the Minister*).

Our Executive team

The Northern and Yorke Landscape Board does not employ staff as per section 35 of the *Landscape South Australia Act 2019*. Those staff who undertake the work of the Board are employed through the General Manager as the employing authority.

Legislation administered by the agency

Landscape South Australia Act 2019

[Landscape South Australia Act 2019 \(legislation.sa.gov.au\)](https://legislation.sa.gov.au)

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

- Department for Environment and Water
- Alinytjara Wilurara Landscape Board
- Eyre Peninsula Landscape Board
- Green Adelaide
- Hills and Fleurieu Landscape Board
- Kangaroo Island Landscape Board
- Limestone Coast Landscape Board
- Murraylands and Riverland Landscape Board
- South Australian Arid Lands Landscape Board
- Environment Protection Authority
- Green Industries SA
- SA Water

The Board's performance

Performance at a glance

The Board continued to refine its governance, policies, systems and workforce. This included a review of priorities and staffing requirements to align with projected future budgets.

During the year the board was responsible for implementing a 5-year Landscape Plan to guide the stewardship and restoration of the region's landscapes. The board actively engaged with the community to integrate their aspirations and ideas into the plan.

The board also continued to work on strengthening partnerships with local government, industries, not-for-profit organisations and community. Grassroots Grants and Bite Sized Grants were delivered to landholders and community groups to enable them to implement local landscape management projects.

The Board implements monitoring, evaluation, reporting and improvement (MERI) processes and programs in order to measure its success against outcomes and targets outlined in its Regional Landscape Plan.

Meetings of the Board: general and special

A total of 6 Board meetings were held during the 2021-22 financial year and 1 extraordinary Board meeting. Six sessions of committee meetings were held during this period. The table below illustrates meetings Board members have failed to attend:

Board member	No of meetings not attended	Reason
Caroline Schaefer	1 Board	Medical
Peter Angus	0	
Sarah Barrett	1 Board 1 Committee	Travelling
Sam Germein	1 Board	Covid-19
Phil Heaslip	1 Board	Conflicting meeting
Geoff White	0	
Maree Wauchope	1 Board 1 Committee	Personal, Covid-19

Board contribution to whole of Government objectives

Key objective (Govt.)	Agency's contribution
Sustainable economy	<ul style="list-style-type: none"> • landholders and producers supported to enhance productivity and sustainability through improved land management practices (soils, pests, water and biodiversity). • engaging with local business and service providers to support the regional economy. • management of weeds and pests which can have significant productivity impacts for producers.
Resilient communities	<ul style="list-style-type: none"> • involvement of communities in regional landscape planning to ensure local values and interests were incorporated into decision-making. • increased volunteering and partnerships with community groups to deliver awareness raising and on-ground programs. • provided grassroots-grants to enable industry and community groups to implement locally focused projects. • engagement with Aboriginal people and businesses in planning and service delivery.
Vibrant biodiversity	<ul style="list-style-type: none"> • supported restoration of habitats and management of threats to coastal, terrestrial and aquatic biodiversity. • implemented recovery plan actions for prioritised threatened species and threatened ecological communities. • improved capacity and involvement of landholders, Aboriginal people and community in restoration of habitats and biodiversity.

Board specific objectives and performance

Board objectives	Indicators	Performance
Communities	<p>Decisions made on best available science, cultural knowledge and local experience.</p> <p>An actively engaged community.</p> <p>Fostering partnerships that increase communication, expertise and collaboration</p>	<ul style="list-style-type: none"> • Engagement with Narungga community on the Marna Banggara program. • Community grants, Back to Basics Grants and Bite Size Grants to support landholders, communities, schools and Local Government to undertake environmental projects. • General community engagement and NRM liaison across the region. • Continuing engagement with the Marna Banggara project partners to draw upon diverse skill sets, knowledge and resources to ensure a positive outcome for the rewilding of the area.
Biodiversity	<p>Protection and restoration of coastal habitats.</p> <p>Coordinate programs to improve climate change resilience and adaptive capacity.</p> <p>Improve ecosystems through conservation and restoration.</p>	<ul style="list-style-type: none"> • Working with landholders to enhance climate change resilience via the Goyders Line program. • Introduction of the first bettong population to Marna Banggara site on the southern Yorke Peninsula. By reintroducing the bettongs it will promote increased ecological services in the project area and drive improvement to the ecosystem.

<p>Water management</p>	<p>Sustainable management of the region's water resources.</p> <p>Protect and rehabilitate watercourses and wetlands.</p> <p>Promote the sustainable use of water for environmental, cultural, social and industry outcomes.</p>	<ul style="list-style-type: none"> • Management of Water Affecting Activity Permit applications across the region including new dams and work within water resources, existing assets and infrastructure. • Monitoring and compliance for Water Affecting Activities across the region with reports of potential breaches of the <i>Landscape South Australia Act (2019)</i> requiring frequent field investigations, and liaison with landholders. • Reviews started for the Barossa and Clare Valley Water Allocation Plans. • Collaboration with indigenous communities on Water Allocation Plans to ensure cultural and social requirements are considered.
<p>Sustainable agriculture</p>	<p>Building land manager capacity in adaptive agriculture and best practice land management.</p> <p>Support innovation and adoption of practices for resilience adaptation.</p> <p>Protect and improve the condition of soil, groundwater and vegetation.</p>	<ul style="list-style-type: none"> • Delivery of land management and farming practice improvement through the Living Flinders. • Continuing engagement with landholders in collaboration with the AgEx Alliance via the Regional Agriculture Landcare Facilitator to foster and support innovation and capacity building in agricultural endeavours in the region. • Goyders Line project being delivered to promote adaptive farming practices and enhance resilience to the impact of the Goyders Line encroaching further into the region.

<p>Pest plant and animal control</p>	<p>Programs that control priority weeds and feral animals to reduce their effects on agriculture and biodiversity.</p> <p>Develop land manager networks and facilitate collaborative pest control and management.</p>	<ul style="list-style-type: none"> • Public land baiting (Dhilba Guuranda Innes NP and Warrenben CP) undertaken as part of SYP BfB and every three weeks afterwards. • Rabbit Control included the provision of information and support for rabbit control options out of summer season • Cat Management enquiries taken and advice given regarding feral cat control in townships. • Fox bait supply to landholders at coordinated group baiting days and other identified periods to align with seasonal lambing windows (April to June) and fox activity. • Boneseed and Bridal Veil Control across the Yorke Peninsula as per 10-year management plan. • Working with landholders and industry for deer control in the Clare Valley
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Corporate performance summary

The Department for Environment and Water provided the corporate, governance and administrative support services to the Northern and Yorke Landscape Board on a fee for service basis in accordance with a Services Level Agreement (SLA).

Employment opportunity programs

Program name	Performance
Nil	The Northern and Yorke Landscape Board does not employ staff as per section 35 of the <i>Landscape South Australia Act 2019</i> . Those staff who undertake the work of the Board are employed through the General Manager as the employing authority.

Board performance management and development systems

Performance management and development system	Performance
Board Performance Report to Minister	The Minister has requested that the Northern and Yorke Landscape Board provide a performance report by 31 December and 30 June each year. The 2021-22 report was submitted 30 June 2022.
Service Level Agreement	Not assessed during this period.
Australian Government Performance Framework	Supplementary review of the previous years project audit undertaken and review completed.

Work health, safety and return to work programs

The Northern and Yorke Landscape Board has fully adopted and implemented forty four (44) DEW safety policies and procedures and continues to utilise other DEW safety policies and procedures to ensure it meets the requirements of the *Work Health and Safety Act (SA) 2012* and *Return to Work Act 2014* and the whole of Government requirements.

The Board has a standing Work, Health and Safety committee, which has meet four (4) times during the year.

Program name	Performance
The Board operates in accordance with the relevant safety policies and procedures adopted on 20 July 2020.	There has been no incidents recorded.

Workplace injury claims	Current year 2021-22	Past year 2021-21	% 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)*

Work health and safety regulations	Current year 2021-22	Past year 2021-21	% 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%

Return to work costs**	Current year 2021-22	Past year 2021-21	% 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: [Northern and Yorke Landscape Board Annual Report Data - Dataset - data.sa.gov.au](https://data.sa.gov.au/dataset/northern-and-yorke-landscape-board-annual-report-data)

Executive employment in the Board

Executive classification	Number of executives
The Northern and Yorke Landscape Board does not employ staff as per section 35 of the <i>Landscape South Australia Act 2019</i> . Those staff who undertake the work of the Board are employed through the General Manager as the employing authority.	0

Data for previous years is available at: [Northern and Yorke Landscape Board Annual Report Data - Dataset - data.sa.gov.au](https://data.sa.gov.au/dataset/northern-and-yorke-landscape-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 board. The information is unaudited. Full audited financial statements for 2021-22 are attached to this report.

Statement of Comprehensive Income	2021-22 Budget \$000s	2021-22 Actual \$000s	Variation \$000s	Past year 2020-21 Actual \$000s
Total Income	7,982	8,747	0	7,763
Total Expenses	7,838	7,818	0	7,039
Net Result	144	929	0	724
Total Comprehensive Result	144	929	0	724

Statement of Financial Position	2021-22 Budget \$000s	2021-22 Actual \$000s	Variation \$000s	Past year 2020-21 Actual \$000s
Current assets	Not budgeted	6,927	N/A	6,147
Non-current assets	Not budgeted	293	N/A	406
Total assets	Not budgeted	7,220	N/A	6,553
Current liabilities	Not budgeted	899	N/A	969
Non-current liabilities	Not budgeted	630	N/A	822
Total liabilities	Not budgeted	1529	N/A	1,791
Net assets	Not budgeted	5,691	N/A	4,762
Equity	Not budgeted	5,691	N/A	4,762

Consultants disclosure

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

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

Consultancies	Purpose	\$ Actual payment
All consultancies below \$10,000 each - combined	-	0

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

Consultancies	Purpose	\$ Actual payment
-	-	0
	Total	0

Data for previous years is available at: [Northern and Yorke Landscape Board Annual Report Data - Dataset - data.sa.gov.au](https://data.sa.gov.au/dataset/northern-and-yorke-landscape-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 \$55,000

Contractors	Purpose	\$ Actual payment
All contractors below \$55,000 each - combined	Various	\$1,574,545

Contractors with a contract value above \$55,000 each

Contractors	Purpose	\$ Actual payment
Ag Excellence Alliance Inc.	Northern and Yorke Regional Agricultural Landcare Facilitator	\$164,383
Future Proofing Australia's Unique Native Animals Research Alliance Limited	Marna Banggara Research Project	\$132,700
Royal Zoological Society of Aouth Australia Inc	Marna Banggara –Sourcing and husbandry of brush-tailed Bettongs	\$76,230
Gawler Environment Centre	Gawler Environment Centre Funding Agreement	\$62,600
Mt. Pleasant Natural Resources Centre	Mt. Pleasant Natural Resources Centre Funding Agreement	\$81,900
Resource Consulting Services	Grazing Management Course, RLP Living Flinders	\$63,900
	Total	\$587,113

Data for previous years is available at: [Northern and Yorke Landscape Board Annual Report Data - Dataset - data.sa.gov.au](https://data.sa.gov.au/dataset/northern-and-yorke-landscape-board-annual-report-data)

Other financial information

During 2021-22, the Board provided \$ 774,793 in other financial assistance and grants and to the following:

\$ 14,500	Aboriginal Nations
\$ 15,000	Agricultural Groups
\$ 507,333	Landholders
\$ 42,460	Local Government
\$ 57,277	Schools and Educational Institutions
\$ 138,223	Volunteer Groups and NGOs

Other information

The persons or bodies to whom or to which the Board has delegated functions or powers under section 37 of the Act, and the nature of the functions or powers delegated to each person or body:

Position #	Position Title	Contract Pre-approval	Contract Execution	Landscape Act	Authorised Officer	Debt Write off	Common Seal	Disposal	FOI
P25974	Presiding Member						✓		
P25971	General Manager, Northern and Yorke	✓	✓	✓	✓	✓	✓	✓	
P26286	Manager, Business Services	✓	✓			✓	✓	✓	
P25934	Landscape Operations Manager	✓	✓	✓			✓		
P26281	Administration and Governance Coordinator	✓	✓						
P26287	Business and Finance Services Coordinator	✓	✓						
P40709	Team Leader, Communications and Engagement	✓	✓				✓		
P42435	Project Coordinator	✓	✓						
P26282	Performance and Reporting Coordinator								✓
P26283	Executive Assistant	✓					✓		
P38490	Compliance Officer				✓				
P25933	Landscape Officer				✓				
P25938	Landscape Officer				✓				
P25939	Landscapes Operations & Compliance	✓	✓		✓				
P25940	Team Leader, Mid North	✓	✓		✓				
P25941	Landscape Officer				✓				
P25942	Landscape Officer				✓				
P25944	Landscape Officer				✓				
P25945	Landscape Officer				✓				
P25948	Landscape Officer				✓				
P25949	Landscape Officer				✓				
P25950	Landscape Officer				✓				
P25951	Landscape Officer				✓				
P25954	Landscape Officer				✓				
P25956	Landscape Officer				✓				
P25958	Landscape Officer				✓				
P25970	Team Leader, Rangelands	✓	✓		✓				

Report on any functions assigned to the Board by the Minister

The Northern and Yorke Landscape Board advises that no ministerial functions were assigned during this reporting period.

Risk management

Risk and audit at a glance

The Governance and Finance Committee has oversight of the Northern and Yorke Landscape Board’s Risk Management Framework, and reviews the risk register on a quarterly basis.

The Governance and Finance Committee is also responsible for liaison with the Auditor-General’s Department on all matters concerning the results of audits of the Northern and Yorke Landscape Board.

Fraud detected in the agency

Category/nature of fraud	Number of instances
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

1. Management control through establishment of a Governance and Finance Committee and a Financial Management Compliance Program. This provides an ongoing focus on processes and systems to ensure optimal efficiency and effectiveness of internal controls within the business.
2. Internal governance through development of Policies and Procedures including fraud, separation of duties, procurement etc., and training for board and staff members including ICAC and Public Interest Disclosure training
3. Internal audit through a program of compliance checking through a customised audit program (Control Track).

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: [Northern and Yorke Landscape Board Annual Report Data - Dataset - data.sa.gov.au](https://data.sa.gov.au/dataset/northern-and-yorke-landscape-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

Act or Regulation	Requirement
<p>Development Regulations 2008</p>	<p>12—Activities that would otherwise require a permit under the <i>Landscape South Australia Act 2019</i> (1) Development comprising or including an activity for which a permit would be required under section 104(3)(d) or (5)(a) of the <i>Landscape SA Act 2019</i> if it were not for the operation of section 106(1)(e) of that Act (on the basis that the referral required by virtue of this item operates in conjunction with section 106(1)(e) of that Act), other than development within a River Murray Protection Area under the <i>River Murray Act 2003</i>.</p> <p>The Board received no mandatory development assessment referrals during this reporting period.</p>
<p>Planning, Development and Infrastructure (General) Regulations 2017 (effective from 1st July 2020)</p>	<p>Schedule 9, Item 12 - Activities that would otherwise require permit under <i>Landscape South Australia Act 2019</i> that may impact on water resources Development that – (a) i. Is in the Prescribed Surface Water Area Overlay, Prescribed Watercourses Overlay or Prescribed Water Resources Overlay under the Planning and Design Code; or ii. relates to a dam; or iii. relates to commercial forestry; and is specified by the Planning and Design Code as development of a class to which this item applies.</p>

Act or Regulation	Requirement
<p>Planning, Development and Infrastructure (General) Regulations 2017 (effective from 1st July 2020)</p>	<p>Item 13—Activities that may give rise to water allocation issues under Landscape South Australia Act 2019 that involve the taking of water</p> <p>Development that –</p> <p>(a)</p> <ul style="list-style-type: none"> i. is in the Prescribed Surface Water Area Overlay, Prescribed Water Resources Area Overlay, Prescribed Watercourses Overlay or Prescribed Wells Area Overlay under the Planning and Design Code; and ii. is specified by the Planning and Design Code as development of a class to which this item applies; or <p>(b) will involve the construction or enlargement of a dam in part of the State within the ambit of a notice under section 109 of the Landscape South Australia Act 2019.</p> <p>The Board received no mandatory development assessment referrals during this reporting period.</p>

Reporting required under the *Carers’ Recognition Act 2005*

The Northern and Yorke Landscape Board is not a required ‘reporting agency’ and does not employ staff as per section 35 of the *Landscape South Australia Act 2019*. Those staff who undertake the work of the Board are employed through the General Manager as the employing authority.

The Northern and Yorke Landscape Board has a strong commitment and provides support to ensure all employees who provide ongoing care for a person who has a disability or a chronic illness (including mental illness) or who is frail have flexible working arrangements to meet their situation.

Employees are encouraged to speak with their manager to seek support with flexible working arrangements including special leave with pay, compressed weeks, part-time hours or working from home. Employees can also seek support and guidance through the Health and Wellbeing Program, which incorporates the Employee Assistance Program.

Public complaints

Number of public complaints reported

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	1
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	
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	12

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	1
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	1
No case to answer	No case to answer	Third party; customer misunderstanding; redirected to another agency; insufficient information to investigate	1
		Total	16

Additional Metrics	Total
Number of positive feedback comments	-
Number of negative feedback comments	16
Total number of feedback comments	16
% complaints resolved within policy timeframes	94

Data for previous years is available at: [Northern and Yorke Landscape Board Annual Report Data - Dataset - data.sa.gov.au](https://data.sa.gov.au/dataset/northern-and-yorke-landscape-board-annual-report-data)

Service Improvements

The Northern and Yorke Landscape Board received sixteen complaints during the reporting period. Twelve were resolved through sharing information and providing education on the area of concern for the complaint and this has led to an increased focus on communications with landholders.

Two complaints resolved through reviewing communications and addressing the concerns raised.

One complaint is on-going prompted a review of local compliance and responsibility issues for weed control.

The complaints register is reviewed to ensure complaints are dealt with in a timely manner and the classification of complaints is relevant to the Board's requirements

Compliance Statement

The Northern and Yorke Landscape Board is compliant with Premier and Cabinet Circular 039 – complaint management in the South Australian public sector	Y/N
The Northern and Yorke Landscape Board has communicated the content of PC 039 and the board's related complaints policies and procedures to employees.	Y/N

Appendix: Audited financial statements 2021-22

Appendix: Audited financial statements 2021-22

Northern and Yorke Landscape Board

Financial Statements

For the year ended 30 June 2022

Northern and Yorke Landscape Board
Certification of Financial Statement
for the year ended 30 June 2022

We certify that the:

- financial statements for the Northern and Yorke Landscape Board (the 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 Board for the financial year over its financial reporting and its preparation of financial statements have been effective.



Caroline Schaefer
Presiding Member
Northern and Yorke Landscape Board
November 2022



Anthony Fox
General Manager
Northern and Yorke Landscape Board
November 2022

Northern and Yorke Landscape Board
Statement of Comprehensive Income
for the year ended 30 June 2022

	Note	2022 \$'000	2021 \$'000
Income			
Landscape and Water Levies	2.1	5 955	5 889
Intra-government transfers	2.2	231	-
Commonwealth-sourced grants and funding	2.3	1 710	1 370
Grant revenues	2.4	746	380
Interest revenues		-	1
Other income	2.5	106	123
Total income		8 748	7 763
Expenses			
Employee benefits expenses	3.3	3 527	2 866
Supplies and services	4.1	2 695	2 928
Grants and subsidies	4.2	1 427	1 065
Depreciation	5.1	121	118
Borrowing Costs		3	4
Other expenses	4.3	46	58
Total expenses		7 819	7 039
Net result		929	724
Total comprehensive result		929	724

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

Northern and Yorke Landscape Board
Statement of Financial Position
as at 30 June 2022

	Note	2022 \$'000	2021 \$'000
Current assets			
Cash and cash equivalents	6.1	6 122	5 593
Receivables	6.2	805	554
Total current assets		6 927	6 147
Non-current assets			
Property plant and equipment	5.1	420	406
Total non-current assets		420	406
Total assets		7 347	6 553
Current liabilities			
Payables	7.1	469	460
Financial liabilities	7.2	106	114
Employee benefits liability	3.4	333	390
Provisions	7.3	6	5
Total current liabilities		914	969
Non-current liabilities			
Payables	7.1	45	53
Financial liabilities	7.2	217	194
Employee benefits liability	3.4	465	564
Provisions	7.3	15	11
Total non-current liabilities		742	822
Total liabilities		1 656	1 791
Net assets		5 691	4 762
Equity			
Retained earnings		5 691	4 762
Total equity		5 691	4 762

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

Northern and Yorke Landscape Board
Statement of Changes in Equity
for the year ended 30 June 2022

		Retained earnings \$'000	Total equity \$'000
Balance at 1 July 2020		-	-
Net result for 2020-21		724	724
Total comprehensive result for 2020-21		724	724
Net assets received from an administrative restructure	1.3	4 038	4 038
Balance at 30 June 2021		4 762	4 762
Net result for 2021-22		929	929
Total comprehensive result for 2021-22		929	929
Balance at 30 June 2022		5 691	5 691

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

Northern and Yorke Landscape Board
Statement of Cash Flows
for the year ended 30 June 2022

	Note	2022 \$'000	2021 \$'000
Cash flows from operating activities			
<i>Cash inflows</i>			
Landscape levy receipts		5 955	6 482
Intra-government transfers		231	-
Commonwealth funding received		2 150	961
Grant receipts		61	240
Interest received		-	1
Other receipts		106	123
Cash generated from operations		8 503	7 807
<i>Cash outflows</i>			
Employee benefits payments		(3 707)	(2 674)
Payments for supplies and services		(2 667)	(2 980)
Payments of grants and subsidies		(1 427)	(1 065)
Interest paid		(3)	(4)
Other payments		(55)	(43)
Cash used in operations		(7 859)	(6 766)
Net cash provided by operating activities		644	1 041
Cash flows from financing activities			
Cash inflows			
Cash received from restructuring activities	1.3	-	4 664
Cash generated from financing activities		-	4 664
Cash outflows			
Repayment of leases		(115)	(112)
Net cash used in financing activities		(115)	(112)
Net cash provided by / (used in) financing activities		(115)	4 552
Net increase / (decrease) in cash and cash equivalents		529	5 593
Cash at the beginning of the period		5 593	-
Cash at the end of the period	6.1	6 122	5 593

The accompanying notes form part of these financial statements.

Northern and Yorke Landscape Board

Notes to and forming part of the financial statements

for the year ended 30 June 2022

1. About the Northern and Yorke Landscape Board

The Northern and Yorke Landscape Board (the Board) was established 1 July 2020, as a not for profit independent statutory authority under the *Landscape South Australia Act 2019* (the LSA Act).

The Board operates under its approved Business Plan which aligns to the Landscape Plan 2021-26. The Northern and Yorke Landscape Board 2021-22 Business Plan was approved by the Minister for Environment and Water on 13th July 2021.

The Business Plan identifies the Board's revenue and investment in priorities for management of landscapes in the region as detailed in note 1.2.

The Board's financial statements include the use of income, expenses, assets and liabilities controlled or incurred by the Board in its own right.

The Board entered into a Service Level Agreement (SLA) with the Department for Environment and Water (DEW) for 2021-22 which includes the delivery of support services to the Board to ensure it is able to meet its governance and financial management statutory requirements in delivering its business. This agreement details the services, projects and funds to deliver the annual work plan. This SLA is reviewed and updated on an annual basis.

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. In the prior year, the financial statements were prepared in accordance with Australian Accounting Standards – Reduced Disclosure Requirements. 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 Board as a result of the change in the basis of preparation.

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.

DEW prepares a Business Activity Statement on behalf of the Board 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 Board's net GST receivable/payable is recorded in DEW's Statement of Financial Position. GST cash flows applicable to the Board 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 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.

Northern and Yorke Landscape Board

Notes to and forming part of the financial statements

for the year ended 30 June 2022

1.2. Objectives and priorities

Board objectives

The functions of the Board under section 25(1) of the *LSA Act* include to:

- a) Undertake and promote the management of natural resources within its region
- b) Prepare a regional landscape plan and water allocation plans, landscapes affecting activities control policies and water affecting activities control policies, and
- c) Promote public awareness and understanding of the importance of integrated and sustainable natural resources management within its region.

Board priorities

The Northern and Yorke Landscape Board Business Plan 2021-22 outlines the Board's priorities.

Pest Plant and Animal Control

- Deliver programs that control priority weeds and feral animals to reduce their effects on agriculture and biodiversity
- Develop land manager networks and facilitate collaboration for pest control and management

Sustainable Agriculture

- Building land managers' capacity in adaptive agriculture and best practice land management
- Support innovation and adoption of practices for resilience and adaptation
- Protect and improve the condition of soil, groundcover and vegetation

Water Management

- Sustainably manage the region's prescribed water resources
- Protect and rehabilitate watercourses and wetlands
- Promote the sustainable use of water for environmental, cultural, social and industry outcomes

Biodiversity

- Support the protection and restoration of coastal habitats
- Coordinate programs to improve climate change resilience and adaptive capacity
- Improve ecosystems through restoration of habitat

Communities

- Make decisions based on best available science, cultural knowledge and local experience
- Actively engaged community at the centre of landscape management
- Foster partnerships that increase communication, expertise and collaboration in landscape management

The Board delivers a range of programs and projects in support of these priorities and focus areas. The table below provides the income and expenses attributable to each priority.

Northern and Yorke Landscape Board
Notes to and forming part of the financial statements
For the year ended 30 June 2022

1.2. Objectives and priorities (continued)

Expenses and income by priorities

For the year ended 30 June 2022

	Pest Plant and Animal Control		Sustainable Agriculture		Water Management		Biodiversity		Communities		Total	
	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000
Income												
Landscape and Water Levies	1 662	1 483	430	551	1 587	1 494	669	739	1 607	1 622	5 955	5 889
Intra-government transfers	-	-	231	-	-	-	-	-	-	-	231	-
Commonwealth funding	210	273	565	722	-	-	468	163	467	212	1 710	1 370
Grants Income	-	41	-	-	164	-	372	142	210	197	746	380
Interest	-	-	-	-	-	-	-	-	-	1	-	1
Other income	79	114	-	1	3	2	-	1	24	5	106	123
Total income	1 951	1 911	1 226	1 274	1 754	1 496	1 509	1 045	2 308	2 037	8 748	7 763
Expenses												
Employees benefits expense	1 258	908	370	286	381	468	540	477	978	727	3 527	2 866
Supplies and services	1 014	788	90	293	818	594	190	392	583	861	2 695	2 928
Grants and subsidies	41	80	640	187	-	52	318	353	428	393	1 427	1 065
Depreciation expense	35	32	9	12	27	24	14	16	36	34	121	118
Borrowing Costs	1	1	-	-	1	1	-	-	1	2	3	4
Other expenses	14	15	4	6	10	12	6	8	12	17	46	58
Total expenses	2 363	1 824	1 113	784	1 237	1 151	1 068	1 246	2 038	2 034	7 819	7 039
Net result	(412)	87	113	490	517	345	441	(201)	270	3	929	724

The Board has determined that assets and liabilities cannot be reliably attributed to individual activities.

Northern and Yorke Landscape Board
Notes to and forming part of the financial statements
For the year ended 30 June 2022

1.3. Net assets received from an Administrative Restructure

2021-22

There were no net assets received from an Administrative Restructure in 2021-22.

2020-21

Under the *Public Sector (Reorganisation of Public Sector Operations – Department for Environment and Water) Notice 2020*:

- On 25 June 2020, by notice of the Premier in the SA Government Gazette, 30 (29.2 FTE) employees transferred from DEW to the Board pursuant to section 9 (1) of the *Public Sector Act 2009* (the PS Act), to take effect from 1 July 2020.
- On 1 April 2021, by notice of the Premier in the SA Government Gazette, a further 7 (6.49 FTE) employees transferred from DEW to the Board pursuant to section 9 (1) of the *Public Sector Act 2009* (the PS Act), to take effect from 12 April 2021.

Transferred in

The following assets and liabilities were transferred to the Board as part of the staffing transfer:

	\$'000
Assets	
Cash and cash equivalents	910
Receivables	1
Total assets	911
Liabilities	
Payables	92
Employee Benefits	818
Provisions	47
Total liabilities	957
Total net assets/(liabilities) transferred	(46)

Net liabilities transferred to the Board because of the administrative restructure are recognised at the carrying amount of those assets and liabilities in DEW's Statement of Financial Position immediately prior to transfer. The net liabilities transferred were treated as a contribution by the government as owner.

Northern and Yorke Landscape Board
Notes to and forming part of the financial statements
For the year ended 30 June 2022

1.3. Net assets received from an Administrative Restructure (continued)

Additionally, on 1 July 2020, the *Natural Resources Management Act 2004* was repealed and the Northern and Yorke Natural Resources Management Board (NY NRMB), South Australian Murray-Darling Basin NRMB (SAMDB NRMB) and the Adelaide Mount Lofty Ranges Natural Resources Management Board (AMLR NRMB) were abolished.

By way of a notice published in the Government Gazette on 25 June 2020, the property, assets, rights and liabilities of the NRM Boards that fell within the functions and responsibilities of the Northern and Yorke Landscape Board were vested in or attached to the Northern and Yorke Landscape Board from 1 July 2020.

Transferred in

The following assets and liabilities were transferred from the NRM Board:

	NY NRMB \$'000	SAMDB NRMB \$'000	AMLR NRMB \$'000	Total \$'000
Assets				
Cash and cash equivalents	3 146	154	454	3 754
Receivables	600	2	(10)	592
Property plant and equipment	55	103	15	173
Total assets	3 801	259	459	4 519
Liabilities				
Payables	355	-	24	379
Financial liabilities	56	-	-	56
Total liabilities	411	-	24	435
Total net assets transferred	3 390	259	435	4 084

Net assets assumed by the Board because of the administrative restructure are the carrying amount of those assets in the NRM Board's Statement of Financial Position immediately prior to the transfer. The net assets transferred were treated as a contribution by the government as owner.

1.4. Impact of COVID-19 pandemic on the Board

The board continued to achieve outcomes by adapting programs throughout the COVID-19 global pandemic. All employees were provided with the capacity to work from home, and this was implemented during the enforcement of the Emergency Management Act 2004. Service delivery was moved to online platforms for meetings, trainings and seminars as required throughout the year.

Northern and Yorke Landscape Board
Notes to and forming part of the financial statements
For the year ended 30 June 2022

2. Income

2.1. Landscape and Water Levies

	2022	2021
	\$'000	\$'000
Landscape Levy collected within council area	5 578	5 514
Water Levy collected through DEW	377	375
Total Landscape and Water Levies	5 955	5 889

Landscape and water levies are collected under Part 5 of the *LSA Act* and are received into the Landscape Administration Fund (LAF). The LAF is administered by DEW and funds are transferred to the Board from DEW.

Landscape levy collected within council areas

The Board declares contributions by councils under Section 66 of the *LSA Act* for the relevant financial year by notice in the Board Annual Business Plan. The Landscape levy is then collected by constituent councils from ratepayers and is based on the value of rateable land. Revenue is recognised when the invoice is raised at the beginning of the levy period to which they relate. Councils may also seek to recover costs in accordance with the *LSA Act*, incurred in the collection of the levy.

Water levies collected through DEW

The Minister declares the water levy rates by notice of gazette under section 76 of the *LSA Act* for water license holders within a prescribed area. Invoices are raised at the start of each financial year with the levies collected by DEW and passed onto the Board. Revenue is recognised when the funds are received by DEW.

2.2. Intra-government transfers

	2022	2021
	\$'000	\$'000
Commonwealth funding	231	-
Total intra-government transfers	231	-

Commonwealth funding relates to funding transferred from the Limestone Coast Landscape Board for a joint soil extension project.

Northern and Yorke Landscape Board
Notes to and forming part of the financial statements
For the year ended 30 June 2022

2.3. Commonwealth-sourced grants and funding

	2022	2021
	\$'000	\$'000
Regional Land Partnership Program	1 560	774
Pygmy Blue Tongue Project	150	-
Goyders Line Project	-	496
Smart Farms Project	-	100
Total Commonwealth-sourced grants and funding	1 710	1 370

	2022	2021
	\$'000	\$'000
Regional Land Partnership Program funding consists of the following components		
Core services	419	637
Marna Banggara (Great Southern Ark)	534	84
Living Flinders	542	51
Carbon - Biodiversity	65	-
Other	-	2
Total Regional Land Partnership funding	1 560	774

The Board has determined that the Commonwealth funding included in the table above is accounted for under AASB 1058. Commonwealth funding is paid in arrears, subject to an approved declaration of claim by the Board. The Board has determined that it has an unconditional contractual right to receive a portion of the funding under AASB 9 when a claim is submitted, as it has satisfied the eligibility criteria and expects that the claim will be accepted. Accordingly, revenue and a receivable are recognised when the claim is submitted. When Commonwealth funding is paid in advance it is recognised on receipt.

2.4. Grant revenues

	2022	2021
	\$'000	\$'000
Grant revenues recognised under AASB 1058		
State Government Grants	600	188
Sundry grants	146	192
Total grant revenues	746	380

The Board has determined that the grant income included in the table above under AASB 1058 has been earned under arrangements that are either not enforceable and/or not linked to sufficiently specific performance obligations. Income from grants without any sufficiently specific performance obligations, or that are not enforceable, is recognised when the Board has an unconditional right to receive cash which usually coincides with receipt of cash.

Northern and Yorke Landscape Board
Notes to and forming part of the financial statements
For the year ended 30 June 2022

2.5. Other income

	2022	2021
	\$'000	\$'000
Sale of goods	78	116
Other revenue	28	7
Total other income	106	123

Sale of Goods income includes revenues generated through contracting of pest and animal control services conducted on Crown or private land, and sale of merchandise such as fox baits. All revenue from the sale of goods is revenue from contracts with customers. This revenue is recognised upon the delivery of the service to the customer, which is in arrears, therefore no contract liability is recognised.

3. Board, committees and employees

3.1. Key management personnel

Key management personnel of the Board include the Minister for Climate, Environment and Water, the Presiding Member, all other members of the Board and the Regional Leadership Team who have responsibility for the strategic direction and management of the Board.

The total compensation for the Board's key management personnel was \$644 000 in 2021-22 (2020-21: \$227 000).

The compensation disclosed in this note excludes salaries and other benefits the Minister for Climate, Environment and Water 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 (via the Department of Treasury and Finance) under section 6 the *Parliamentary Remuneration Act 1990*.

No transactions with key management personnel or related parties have occurred throughout the 2021-22 financial year.

3.2. Board and committee members

Members during the 2022 financial year were:

The Board

C V Schaefer (Presiding Member)
P J Angus
S M Barrett
S C Germein
P M Heaslip
G J White
M Wauchope

Governance and Finance Committee

G J White
S M Barrett
M Wauchope

Aboriginal Engagement Committee

P M Heaslip
S C Germein
S M Barrett
G J Agius
Q L Agius
C Kartinyeri
I Campbell
L J Thomas

Planning and Performance Committee

P J Angus
G J White
M Wauchope

Northern and Yorke Landscape Board
Notes to and forming part of the financial statements
For the year ended 30 June 2022

3.2. Board and committee members (continued)

Board and committee remuneration

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

	2022	2021
\$0 - \$19 999	11	10
\$20 000 - \$39 999	1	1
Total number of members	12	11

Remuneration of members reflects all costs of performing Board and Committee member duties including sitting fees, superannuation contributions, salary sacrifice benefits and fringe benefits, and any FBT paid or payable in respect of those benefits. The total remuneration received or receivable by members was \$71 000 (2020-21: \$58 000).

For the purposes of this table, travel allowances and other out-of-pocket expenses paid to members have not been included as remuneration as it is considered to be reimbursement of direct out-of-pocket expenses incurred by relevant members.

3.3. Employee benefits expense

	2022	2021
	\$'000	\$'000
Salaries and wages	2 684	2 185
Employment on-costs - superannuation	296	239
Annual leave	232	220
Employment on-costs - other	157	138
Board and committee fees	47	53
Long service leave	(16)	48
Skills and experience retention leave	8	8
Other employee related expenses	12	7
Targeted Voluntary Separation Packages - including Rejuvenation Package	101	-
Workers compensation	6	(32)
Total employee benefits expense	3 527	2 866

Employment on-costs - superannuation

The superannuation employment on-cost charge represents the Boards' contributions to superannuation plans in respect of current services of current employees.

Targeted Voluntary Separation Packages (TVSPs)

The number of employees who accepted a TVSP during the reporting period was 2 (2021: nil).

	2022	2021
	\$'000	\$'000
Amounts paid to separated employees:		
Targeted Voluntary Separation Packages - including Rejuvenation Package	101	-
Net cost to Northern and Yorke Landscape Board	101	-

2022 TVSPs include separations resulting from the Public Sector Workforce Rejuvenation Scheme.

Northern and Yorke Landscape Board
Notes to and forming part of the financial statements
For the year ended 30 June 2022

3.3. Employee benefits expense (continued)

Executive Remuneration

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

	2022	2021
	No	No
\$157 001 – \$177 000	-	1
\$177 001 – \$197 000	1	-
Total	1	1

The total remuneration received by those employees for the year was \$0.193 million (2020-21: \$0.171 million).

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

3.4. Employee benefits liability

	2022	2021
	\$'000	\$'000
<u>Current</u>		
Annual leave	268	267
Accrued salaries and wages	3	93
Skills and experience retention leave	13	17
Long service leave	49	13
Total current employee benefits	333	390
<u>Non-current</u>		
Long service leave	465	564
Total non-current employee benefits	465	564
Total employee benefits liability	798	954

Employee benefits accrue as a result of services provided up to the reporting date that remain unpaid. Long-term employee benefits are measured at present value and short-term employee benefits are measured at nominal amounts.

Salaries and wages, annual leave, skills and experience retention leave (SERL) and sick leave

The liability for salary and wages is measured as the amount unpaid at the reporting date at remuneration rates current at the reporting date.

The annual leave liability and the SERL liability in full is expected to be payable within 12 months and is measured at the undiscounted amount expected to be paid.

No provision has been made for sick leave as all sick leave is non-vesting and the average sick leave taken in future years by employees is estimated to be less than the annual entitlement for sick leave.

Northern and Yorke Landscape Board
Notes to and forming part of the financial statements
For the year ended 30 June 2022

3.4. Employee benefits liability (continued)

Long service leave

The liability for long service leave is measured as the present value of expected future payments to be made in respect of services provided by employees up to the end of the reporting period using the projected unit credit method. Details about the measurement of long service leave liability is provided as note 9.1.

4. Expenses

4.1. Supplies and services

	2022	2021
	\$'000	\$'000
Fee for service	1 472	1 068
Fee for service - Corporate services fee to DEW	339	582
Fee for service - Board funded DEW salaries	-	405
Accommodation and property management	110	177
Information technology and communication charges	86	56
Motor vehicles	117	126
Minor works, maintenance and equipment	77	110
Fee for service - Shared Services SA fee	151	105
General administration	62	52
Staff development	38	52
Travel and accommodation	57	47
Contractors	23	5
Transport	1	1
Other supplies and services	162	142
Total supplies and services	2 695	2 928

Most of Board's accommodation is provided by the DIT under Memoranda of Administrative Arrangement issued in accordance with Government-wide accommodation policies. These arrangements do not meet the definition of a lease and are accordingly expensed.

4.2. Grants and subsidies

	2022	2021
	\$'000	\$'000
Grants and subsidies paid to entities within the SA Government	19	19
Grants and subsidies paid to entities external to the SA Government	1 408	1 046
Total grants and subsidies	1 427	1 065

The Board provided financial assistance to local government, state government agencies and private bodies during the year. Funds are paid by way of grants and all recipients are required to comply with conditions relevant to each grant.

Northern and Yorke Landscape Board
Notes to and forming part of the financial statements
For the year ended 30 June 2022

4.3. Other expenses

	2022	2021
	\$'000	\$'000
Audit fees	46	45
Property, plant and equipment write-off	-	13
Total other expenses	46	58

No other services were provided by the Auditor General's Department.

5. Non-financial assets

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

5.1. Property, plant and equipment

Property, plant and equipment with a value equal to or in excess of \$10 000 is capitalised, otherwise it is expensed. Property, plant and equipment owned by the Board is recorded at fair value. Detail about the Board's approach to fair value is set out in note 9.2

All non-current assets with a limited useful life, are systematically depreciated over their useful lives in a manner that reflects the consumption of their service potential.

Reconciliation 2021-22

	Land and buildings	ROU buildings	ROU vehicles	Total
	\$'000	\$'000	\$'000	\$'000
Carrying amount at the beginning of the period	101	31	274	406
Acquisition through administrative restructuring	-	-	-	-
Acquisitions	-	130	5	135
Transfer in	-	-	-	-
Write offs	-	-	-	-
Disposals	-	-	-	-
Depreciation	(2)	(27)	(92)	(121)
Carrying amount at the end of the period	99	134	187	420
Gross carrying amount				
Gross carrying amount	127	209	329	665
Accumulated depreciation	(28)	(75)	(142)	(245)
Carrying amount at the end of the period	99	134	187	420

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5.1. Property, plant and equipment (continued)

Reconciliation 2020-21

	Land and buildings \$'000	ROU buildings \$'000	ROU vehicles \$'000	Total \$'000
Carrying amount at the beginning of the period	-	-	-	-
Acquisition through administrative restructuring	118	55	-	173
Acquisitions	-	-	80	80
Transfer in	-	-	325	325
Write offs	(13)	-	-	(13)
Disposals	-	-	(41)	(41)
Depreciation	(4)	(24)	(90)	(118)
Carrying amount at the end of the period	101	31	274	406
Gross carrying amount				
Gross carrying amount	105	79	354	731
Accumulated depreciation	(4)	(48)	(80)	(325)
Carrying amount at the end of the period	101	31	274	406

Review of accounting estimates

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

Useful life

Depreciation is calculated on a straight line basis over the lease term as follows:

Class of asset	Useful life (years)
Buildings	19-60
Vehicles	6-15
Plant and equipment	5
Right-of-use Vehicles	3-5
Right-of-use buildings	3-5

Impairment

There were no indications of impairment for property, plant and equipment owned by the Board at 30 June 2022.

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5.2. Property, plant and equipment leased by the Board

Right-of-use assets for property, plant and equipment leased by the Board as lessee are measured at cost. Additions to leased property, plant and equipment during 2021-22 were \$135 000 (2020-21: \$80 000).

Short-term leases of 12 months or less and low value leases where the underlying asset value is less than \$15 000 are not recognised as right-of-use assets. The associated lease payments are recognised as an expense and are disclosed in note 4.1.

The Board has 18 motor vehicle leases with the South Australian Government Financing Authority (SAFA). Motor vehicle leases are non-cancellable, with rental payments monthly in arrears. Motor vehicle lease terms can range from 3 years (60,000km) up to 5 years (100,000km). No variable lease payments are provided for in the lease agreements and no options exist to renew the leases at the end of their term.

The Board has 2 leases that are held directly between the Board and landlords, for office accommodation in Orroroo and Minlaton. The Office accommodation in Orroroo is leased from the District Council of Orroroo Carrieton and is in place up until 30 June 2023. A right of renewal exists to extend for a further 4 years. The office accommodation in Minlaton is leased from Yorke Peninsula Council and is in place up until 30 June 2027. Lease payments for both leases are reviewed annually in line with CPI indexation.

The lease liabilities related to the right-of-use assets are disclosed in note 7.2. Expenses related to leases, including depreciation and interest expenses, are disclosed in notes 4.3 and 5.1. Cash outflows related to leases are disclosed in the Statement of Cash Flows.

6. Financial assets

6.1. Cash and cash equivalents

	2022	2021
	\$'000	\$'000
Deposits with the Treasurer	6 122	5 593
Total cash and cash equivalents	6 122	5 593

Deposits with the Treasurer

Deposits at call and with the Treasurer earn a floating interest rate, based on daily bank deposit rates. Cash is measured at nominal amounts.

6.2. Receivables

	2022	2021
	\$'000	\$'000
<u>Current</u>		
Trade receivables		
Accrued revenues	(31)	409
Debtors	825	140
Prepayments	11	5
Total current receivables	805	554
Total receivables	805	554

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6.2. Receivables (continued)

Receivables arise in the normal course of selling goods and services to other government agencies and to the public. Receivables are generally settled within 30 days after the issue of an invoice or the goods/services have been provided under a contractual arrangement. Receivables and prepayments are non-interest bearing.

Receivables are held with the objective of collecting the contractual cash flows and they are measured at amortised cost.

The Board has assessed debtors and determined that non-government debtors comprise a small number of low value balances, which are current and collectable. No movement in doubtful debts has been made.

7. Liabilities

7.1. Payables

	2022	2021
	\$'000	\$'000
Current		
Trade payables	326	295
Employment on-costs	68	89
Accrued expenses	75	76
Total current payables	469	460
Non-current		
Employment on-costs	45	53
Total non-current payables	45	53
Total payables	514	513

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

Employment on-costs

Employment on-costs include payroll tax, ReturnToWorkSA levies and superannuation contributions and are settled when the respective employee benefits that they relate to is discharged.

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

As a result of an actuarial assessment performed by the DTF, the proportion of long service leave taken as leave was 42% (2021: 42%). The average factor for the calculation of employer superannuation cost on-costs was 10.6% (2021: 10.1%). These rates are used in the employment on-cost calculation.

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7.2. Financial Liabilities

	2022	2021
	\$'000	\$'000
Current		
Lease liabilities	106	114
Total current financial liabilities	106	114
Non-current		
Lease liabilities	217	194
Total non-current financial liabilities	217	194
Total financial liabilities	323	308

The Board measures financial liabilities at amortised cost. All material cash outflows are reflected in the lease liabilities disclosed above.

7.3. Provisions

	2022	2021
	\$'000	\$'000
Current		
Provision for workers compensation	6	5
Total current provisions	6	5
Non-current		
Provision for workers compensation	15	11
Total non-current provisions	15	11
Total provisions	21	16
Reconciliation of workers compensation (statutory and non-statutory)		
Carrying amount at the beginning of the period	16	-
Provisions recognised as a result of restructure activities	-	47
Increase / (Decrease) in provisions recognised	5	(31)
Carrying amount at the end of the period	21	16

A provision has been reported to reflect unsettled workers compensation claims. The workers compensation provision is based on an actuarial assessment of the outstanding liability as at 30 June 2022 provided by a consulting actuary engaged through the Office of the Commissioner for Public Sector Employment. The provision is for the estimated cost of ongoing payments to employees as required under current legislation.

The Board is responsible for the payment of workers compensation claims.

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8. Outlook

8.1. Unrecognised contractual commitments

Commitments include operating, capital and outsourcing arrangements arising from contractual sources and are disclosed at their nominal value.

	2022	2021
	\$'000	\$'000
Within one year	44	350
Later than one year but not later than five years	74	173
Total expenditure commitments	118	523

The Board's commitments relate to non-cancellable contracts at the reporting date and a memorandum of administrative arrangements with the Department for Infrastructure and Transport for accommodation.

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 Board is not aware of any contingent assets or liabilities.

9. Measurement and risk

9.1. Long service leave liability – measurement

AASB 119 *Employee Benefits* contains the calculation methodology for long service leave liability.

The actuarial assessment performed by the Department of Treasury and Finance has provided a basis for the measurement of long service leave and is based on actuarial assumptions on expected future salary and wage levels, experience of employee departures and periods of service. These assumptions are based on employee data over SA Government entities.

AASB 119 *Employee Benefits* requires the use of the yield on long-term Commonwealth Government bonds as the discount rate in the measurement of the long service leave liability. The yield on long-term Commonwealth Government bonds has increased from 2021 (1.25%) to 2022 (3.50%).

The actuarial assessment performed by DTF applied a salary inflation rate of 2.5% for long service leave liability. The salary inflation rate for annual leave and skills, experience and retention leave liability has decreased from 2021(2.0%) to 2022 (1.50%).

Current long service leave reflects the portion of leave expected to be settled within the next 12 months, based average proportion of long service leave taken or paid over the last year.

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9.2. 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 their fair value in the Statement of Financial Position. However, if the assets are acquired at no or nominal value as part of a restructure of administrative arrangements, then the assets are recognised at book value (i.e. the amount recorded by the transferor public authority immediately prior to the restructure).

Revaluation

Property, plant and equipment are subsequently measured at fair value after allowing for accumulated depreciation.

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

The Board does not hold any assets that meet this criteria.

9.3. Financial instruments

Financial risk management

Risk management is managed by the Board's Business Services Team and the Board's risk management policies are in accordance with the *Risk Management Policy Statement* issued by the Premier and Treasurer and the principles established in the Australian Standard *Risk Management Principles and Guidelines*.

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

Categorisation of financial instruments

Details of the significant accounting policies and methods adopted including the criteria for recognition, the basis of measurement, and the basis on which income and expenses are recognised with respect to each class of financial asset, financial liability and equity instrument are disclosed in the respective financial asset/financial liability note.

Classification of financial instruments

Financial assets and financial liabilities are measured at amortised cost.