

Notice of Ordinary Council Meeting and

# Agenda

21 AUGUST 2023

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To all Councillors

NOTICE OF MEETING

In accordance with the *Local Government (Meeting Procedures) Regulations 2015*, notice is given of the next ordinary meeting of the Central Coast Council which will be held in the Council Chamber at the Administration Centre, 19 King Edward Street, Ulverstone on 21 August 2023. The meeting will commence at 6.00pm.

An agenda and associated reports and documents are appended hereto.

A notice of meeting was published in The Advocate newspaper, a daily newspaper circulating in the municipal area, on 7 January 2023.

A live stream of the meeting will be available on the Central Coast Council – TAS YouTube page via a link on Council's website and Facebook page.

Dated at Ulverstone this 16<sup>th</sup> day of August 2023.

This notice of meeting and the agenda is given pursuant to delegation for and on behalf of the General Manager.



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ACTING EXECUTIVE SERVICES OFFICER

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*QUALIFIED PERSON'S ADVICE*

The *Local Government Act 1993* (the Act), Section 65 provides as follows:

- “(1) A general manager must ensure that any advice, information or recommendation given to the council or a council committee is given by a person who has the qualifications or experience necessary to give such advice, information or recommendation.
- (2) A council or council committee is not to decide on any matter which requires the advice of a qualified person without considering such advice unless –
  - (a) the general manager certifies, in writing –
    - (i) that such advice was obtained; and
    - (ii) that the general manager took the advice into account in providing general advice to the council or council committee; and
  - (b) a copy of that advice or, if the advice was given orally, a written transcript or summary of that advice is provided to the council or council committee with the general manager's certificate.”

In accordance with Section 65 of the Act, I certify:

- (i) that the reports within this agenda contain advice, information and recommendations given by persons who have the qualifications and experience necessary to give such advice, information or recommendation;
- (ii) where any advice is directly given by a person who did not have the required qualifications or experience that person has obtained and taken into account another person's general advice who is appropriately qualified or experienced; and
- (iii) that copies of advice received from an appropriately qualified or experienced professional have been provided to the Council.



Barry Omundson  
GENERAL MANAGER

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## **AGENDA**

### **COUNCILLORS ATTENDANCE**

### **COUNCILLORS APOLOGIES**

### **EMPLOYEES ATTENDANCE**

### **GUEST(S) OF THE COUNCIL**

### **MEDIA ATTENDANCE**

### **PUBLIC ATTENDANCE**

### **DIGITAL RECORDING OF COUNCIL MEETINGS**

At the commencement of the meeting, the Chairperson is to notify those present that the meeting will be digitally recorded and made publicly available through the Council's website.

Digital recordings will be conducted in accordance with Regulation 33 of the *Local Government (Meeting Procedures) Regulations 2015* and the Council's Digital Recording Policy (109/2022).

### **ACKNOWLEDGEMENT OF COUNTRY**

The Central Coast Council acknowledges and pays respect to the traditional owners of lutrawita (Tasmania), the palawa/pakana people.

We acknowledge the Punnilerpanner tribe of this Northern Country, and in doing so, we celebrate one of the world's oldest continuing cultures.

### **STATEMENT OF VALUES**

Guided by the diverse beliefs, experiences and backgrounds of the people we represent, we strive to make inspired and respectful decisions today that will build a better tomorrow.

### **BUSINESS**

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## 1 CONFIRMATION OF MINUTES OF THE COUNCIL

### 1.1 Confirmation of minutes

The Executive Services Officer reports as follows:

“The minutes of the ordinary meeting of the Council held on 17 July 2023 and the Planning Sub-Committee meeting held on 24 July 2023 have already been circulated. The minutes are required to be confirmed for their accuracy.

The *Local Government (Meeting Procedures) Regulations 2015* provide that in confirming the minutes of a meeting, debate is allowed only in respect of the accuracy of the minutes.

Two suggested resolutions are submitted for consideration.”

- “That the minutes of the ordinary meeting of the Council held on 17 July 2023 be confirmed.”
  - “That the minutes of the Planning Sub-Committee meeting held on 24 July 2023 be confirmed.”
- .....
- .....
- .....

## 2 COUNCIL WORKSHOPS

### 2.1 Council workshops

The Executive Services Officer reports as follows:

“The following council workshops have been held since the last ordinary meeting of the Council.

- 24 July 2023 – Mount Gnomon Farm Presentation and Civic Centre Review Scope;
- 31 July 2023 – Professional Development – Asset Management; Camping By-law; Animals in Rural Areas By-law and Local Government State of the Sector Finances;

- 
- . 7 August 2023 – Lobster Creek Resource Recovery Centre Masterplan;
  - . 14 August 2023 – Homelessness Strategy;

This information is provided for the purpose of record only. A suggested resolution is submitted for consideration.”

- “That the Officer’s report be received.”
- .....
- .....
- .....

### **3 MAYOR’S COMMUNICATIONS.**

#### **3.1 Mayor’s communications**

The Mayor to report:

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#### **3.2 Mayor’s diary**

The Mayor reports as follows:

“I have attended the following events and functions on behalf of the Council:

- . Breakfast with Burnie City Council General Manager Simon Overland and Deputy Prime Minister Richard Marles;
- . Central Coast Council All of Staff Meeting;
- . Tasmanian Football Hall of Fame Induction Dinner;
- . Meeting with Tasmanian Audit Office;
- . LGAT General Management Committee Meeting;
- . Sprent Primary School Visit;
- . Salvation Army inaugural community action group meeting;
- . APEX Club of Ulverstone Changeover Dinner;

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- . Meeting with Homes Tasmania;
  - . Mayors Cup – NWFL Football Game and Presentation;
  - . Fearless Festival Dinner;
  - . Ulverstone Poultry Club Annual Show;
  - . Sprent Community Trivia Night;
  - . All Saints Riana Plaque Unveiling;
  - . Penguin Hospital Aux Annual General Meeting;
  - . Caves to Canyon Annual General Meeting;
  - . Central Coast Service Clubs Community Roundtable;
  - . Cradle Coast Authority Board Meeting;
  - . Wings Wildlife Park Visit;
  - . McCarthy’s Bakery Pie Eating Competition;
  - . Ulverstone Municipal Band Awards Dinner.”

Deputy Mayor Beswick reports as follows:

“I have attended the following events and functions on behalf of the Council:

- . Vietnam Veterans Day 50<sup>th</sup> Anniversary;
- . Penguin Mens Shed Annual General Meeting.”

Cr Viney reports as follows:

“I have attended the following events and functions on behalf of the Council:

- . Surf Life Saving Awards of Excellence.”

Cr Lehmann reports as follows:

“I have attended the following events and functions on behalf of the Council:

- . Ulverstone Guides Annual General Meeting and Campfire.”

The Executive Services Officer reports as follows:

“A suggested resolution is submitted for consideration.”

- “That the Mayor’s, Deputy Mayor’s and Councillors’ reports be received.”

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### 3.3 Declarations of interest

The Mayor reports as follows:

“Councillors are requested to indicate whether they have, or are likely to have, a pecuniary (or conflict of) interest in any item on the agenda.”

The Executive Services Officer reports as follows:

“The *Local Government Act 1993* provides that a councillor must not participate at any meeting of a council in any discussion, nor vote on any matter, in respect of which the councillor has an interest or is aware or ought to be aware that a close associate has an interest.

Councillors are invited at this time to declare any interest they have on matters to be discussed at this meeting. If a declaration is impractical at this time, it is to be noted that a councillor must declare any interest in a matter before any discussion on that matter commences.

All interests declared will be recorded in the minutes at the commencement of the matter to which they relate.”

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## 4 COUNCILLOR REPORTS

### 4.1 Councillor reports

The Executive Services Officer reports as follows:

“Councillors who have been appointed by the Council to community and other organisations are invited at this time to report on actions or provide information arising out of meetings of those organisations.

Any matters for decision by the Council which might arise out of these reports should be placed on a subsequent agenda and made the subject of a considered resolution.”

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## 5 APPLICATIONS FOR LEAVE OF ABSENCE

### 5.1 Leave of absence

The Executive Services Officer reports as follows:

“The *Local Government Act 1993* provides that the office of a councillor becomes vacant if the councillor is absent without leave from three consecutive ordinary meetings of the council.

The Act also provides that applications by councillors for leave of absence may be discussed in a meeting or part of a meeting that is closed to the public.

There are no applications for consideration at this meeting.”

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## 6 DEPUTATIONS

### 6.1 Deputations

The Executive Services Officer reports as follows:

“No requests for deputations to address the meeting or to make statements or deliver reports have been made.”

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## 7 PETITIONS

### 7.1 Petitions

The Executive Services Officer reports as follows:

“No petitions under the provisions of the *Local Government Act 1993* have been presented.”

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## 8 COUNCILLORS' QUESTIONS

### 8.1 Councillors' questions without notice

The Executive Services Officer reports as follows:

"The *Local Government (Meeting Procedures) Regulations 2015* provide as follows:

- '29 (1) A councillor at a meeting may ask a question without notice –
- (a) of the chairperson; or
  - (b) through the chairperson, of –
    - (i) another councillor; or
    - (ii) the general manager.
- (2) In putting a question without notice at a meeting, a councillor must not –
- (a) offer an argument or opinion; or
  - (b) draw any inferences or make any imputations –
- except so far as may be necessary to explain the question.
- (3) The chairperson of a meeting must not permit any debate of a question without notice or its answer.
- (4) The chairperson, councillor or general manager who is asked a question without notice at a meeting may decline to answer the question.
- (5) The chairperson of a meeting may refuse to accept a question without notice if it does not relate to the activities of the council.



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- (6) Questions without notice, and any answers to those questions, are not required to be recorded in the minutes of the meeting.
  - (7) The chairperson may require a councillor to put a question without notice in writing.'

If a question gives rise to a proposed matter for discussion and that matter is not listed on the agenda, Councillors are reminded of the following requirements of the Regulations:

- '8 (5) Subject to subregulation (6), a matter may only be discussed at a meeting if it is specifically listed on the agenda of that meeting.
- (6) A council by absolute majority at an ordinary council meeting, ..., may decide to deal with a matter that is not on the agenda if –
  - (a) the general manager has reported the reason it was not possible to include the matter on the agenda; and
  - (b) the general manager has reported that the matter is urgent; and
  - (c) in a case where the matter requires the advice of a qualified person, the general manager has certified under section 65 of the Act that the advice has been obtained and taken into account in providing general advice to the council.'

Councillors who have questions without notice are requested at this time to give an indication of what their questions are about so that the questions can be allocated to their appropriate Departmental Business section of the agenda."

<i>Councillor</i>	<i>Question</i>	<i>Department</i>
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## 8.2 Councillors' questions on notice

The Executive Services Officer reports as follows:

"The *Local Government (Meeting Procedures) Regulations 2015* provide as follows:

'30 (1) A councillor, at least 7 days before an ordinary council meeting or a council committee meeting, may give written notice to the general manager of a question in respect of which the councillor seeks an answer at that meeting.

(2) An answer to a question on notice must be in writing.'

It is to be noted that any question on notice and the written answer to the question will be recorded in the minutes of the meeting as provided by the Regulations.

Any questions on notice are to be allocated to their appropriate Departmental Business section of the agenda.

No questions on notice have been received."

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## 9 PUBLIC QUESTION TIME

### 9.1 Public question time

The Mayor reports as follows:

"At 6.40pm or as soon as practicable thereafter, a period of not more than 30 minutes is to be set aside for public question time during which any member of the public may ask questions relating to the activities of the Council.

Public question time will be conducted in accordance with the *Local Government (Meeting Procedures) Regulations 2015* and the supporting procedures adopted by the Council in its Meeting Procedures – Public question time (Minute No. 133/2014). Some of these procedures include:

- No more than two questions may be asked by a member of the public.

- 
- The meeting procedures do not allow for statements or debate, only questions.
  - A questioner is to identify themselves before asking a question and direct their question/s to the Chairperson, who may invite another Councillor or Council employee to respond.
  - To assist with the accurate recording of the minutes, a form has been provided for the questioner to record their question/s, name and contact details.
  - If an item on the agenda has not been dealt with prior to public question time, questions about that item will not be taken for the reason that a response could compromise the Council's subsequent consideration of that item.
  - If it is not possible for an answer to be provided to a question at the meeting, then a written answer will be provided subsequent to the meeting.
  - The Chairperson may refuse to accept a question. If the Chairperson refuses to accept a question, the Chairperson is to give reason for doing so.
  - Protection of parliamentary privilege does not apply to local government and any statements in the Council Chambers, or any document produced, are subject to the laws of defamation.
  - Public questions and their responses at the meeting will be recorded in the minutes, and via digital recording, which will be publicly available."

## **9.2 Public questions taken on notice**

The Executive Services Officer reports as follows:

"No public questions were taken on notice from the 17 July 2023 meeting".

## 10 DEPARTMENTAL BUSINESS

### GENERAL MANAGEMENT

#### 10.1 Minutes and notes of committees of the Council and other organisations

The General Manager reports as follows:

“The following (non-confidential) minutes and notes of committees of the Council and other organisations on which the Council has representation have been received:

- Central Coast Community Shed Committee Minutes – meeting held 3 July 2023
- Central Coast Community Shed Annual General Meeting Minutes – meeting held 3 July 2023
- Ulverstone Community Swimming Centre Committee Minutes – meeting held 4 July 2023
- Central Coast Youth Leaders Council Meeting Notes – meeting held 6 July 2023.

Copies of the minutes and notes having been circulated to all Councillors, a suggested resolution is submitted for consideration.”

- “That the (non-confidential) minutes and notes of committees of the Council be received.”

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#### 10.2 Common seal

The General Manager reports as follows:

“A Schedule of Documents for Affixing of the Common Seal for the period 18 July 2023 to 21 August 2023 is submitted for the authority of the Council to be given. Use of the common seal must first be authorised by a resolution of the Council.

The Schedule also includes for information advice of final plans of subdivision sealed in accordance with approved delegation and responsibilities.”

The Executive Services Officer reports as follows:

“A copy of the Schedule having been circulated to all Councillors, a suggested resolution is submitted for consideration.”

- “That the common seal (a copy of the Schedule of Documents for Affixing of the Common Seal being appended to and forming part of the minutes) be affixed subject to compliance with all conditions of approval in respect of each document, and that the advice of final plans of subdivision sealed in accordance with approved delegation and responsibilities be received.”
- .....
- .....
- .....

### 10.3 Contracts and agreements

The General Manager reports as follows:

“A Schedule of Contracts and Agreements (other than those approved under the common seal) entered into for the period 18 July 2023 to 21 August 2023 is submitted to the Council for information. The information is reported in accordance with approved delegations and responsibilities.”

The Executive Services Officer reports as follows:

“A copy of the Schedule having been circulated to all Councillors, a suggested resolution is submitted for consideration.”

- “That the Schedule of Contracts and Agreements (a copy being appended to and forming part of the minutes) be received.”
- .....
- .....
- .....

#### 10.4 Correspondence addressed to the Mayor and Councillors

The General Manager reports as follows:

“A Schedule of Correspondence addressed to the Mayor and Councillors for the period 18 July 2023 to 21 August 2023 and which was addressed to the ‘Mayor and Councillors’ is appended. Reporting of this correspondence is required in accordance with Council policy.

Where a matter requires a Council decision based on a professionally developed report the matter will be referred to the Council. Matters other than those requiring a report will be administered on the same basis as other correspondence received by the Council and managed as part of the day-to-day operations.”

The Executive Services Officer reports as follows:

“A copy of the Schedule having been circulated to all Councillors, a suggested resolution is submitted for consideration.”

- “That the Schedule of Correspondence addressed to the Mayor and Councillors (a copy being appended to and forming part of the minutes) be received.”

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COMMUNITY SERVICES

**10.5 Development application determinations**

The Director Community Services reports as follows:

“A Schedule of Development Application Determinations made during the month of July 2023 is submitted to the Council for information. The information is reported in accordance with approved delegations and responsibilities.”

The Executive Services Officer reports as follows:

“A copy of the Schedule having been circulated to all Councillors, a suggested resolution is submitted for consideration.”

- “That the Schedule of Development Application Determinations (a copy being appended to and forming part of the minutes) be received.”

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**10.6 Council acting as a planning authority**

The Mayor reports as follows:

“The *Local Government (Meeting Procedures) Regulations 2015* provide that if a council intends to act at a meeting as a planning authority under the *Land Use Planning and Approvals Act 1993*, the chairperson is to advise the meeting accordingly.

The General Manager has submitted the following report:

‘If any such actions arise out of Agenda Item 10.7, they are to be dealt with by the Council acting as a planning authority under the *Land Use Planning and Approvals Act 1993*.’”

The Executive Services Officer reports as follows:

“Councillors are reminded that the *Local Government (Meeting Procedures) Regulations 2015* provide that the general manager is to ensure that the reasons for a decision by a council acting as a planning authority are recorded in the minutes.

A suggested resolution is submitted for consideration.”

- “That the Mayor’s report be received.”

#### 10.7 Residential (retrospective) single dwelling and shed (shipping container) – Discretionary use in Agriculture Zone; Setbacks – Application No. DA2023140

The Director Community Services reports as follows:

“The Manager Land Use Planning has prepared the following report:

<i>‘DEVELOPMENT APPLICATION NO.:’</i>	DA2023140
<i>PROPOSAL:</i>	Residential (retrospective) single dwelling and shed (shipping container) – Discretionary use in Agriculture Zone; Setbacks
<i>APPLICANT:</i>	Narelle Richardson
<i>LOCATION:</i>	Motts Road (CT6225/1), Gawler
<i>ZONE:</i>	Agriculture
<i>PLANNING INSTRUMENT:</i>	<i>Tasmanian Planning Scheme – Central Coast</i> (the Planning Scheme)
<i>ADVERTISED:</i>	14 June 2023
<i>REPRESENTATIONS EXPIRY DATE:</i>	28 June 2023
<i>REPRESENTATIONS RECEIVED:</i>	One
<i>42-DAY EXPIRY DATE:</i>	20 July 2023 (extension of time granted until 21 August 2023)
<i>DECISION DUE:</i>	21 August 2023
<i>PURPOSE</i>	

The purpose of this report is to consider a retrospective application for Residential – single dwelling and shed (shipping container) at Motts Road (CT76225/1), Gawler. The retrospective building has been placed on land that is Agriculture Zone, without the necessary permits being issued.



Accompanying the report are the following documents:

- . Annexure 1 – location plan;
- . Annexure 2 – application documentation;
- . Annexure 3 – representation; and
- . Annexure 4 – photographs, zone map, land capability map and aerial view.

*BACKGROUND*

*Development description –*

Application has been made, retrospectively, for Residential use and development in the form of a single dwelling and shed (shipping container) on a 2,347m<sup>2</sup> parcel of agricultural land.

The single dwelling, with a floor area of 36m<sup>2</sup>, would comprise of one bedroom, a bathroom and an open plan living/kitchen area. The shed, in the form of a shipping container, is 7m x 2.4m in area.

Both the single dwelling and shed were placed on the development site between 19 October 2022 and 17 February 2023 (information obtained from NearMap – aerial imaging).

The Applicant states “the intent is to use the dwelling as an eco-friendly, subsistent home, creating minimal to nil impact on the land”.

*Site description and surrounding area –*

The development site is a small, 2,347m<sup>2</sup> parcel of land in the Agriculture Zone.

The site accommodates an old shed that appears to be partially destroyed, a water tank and septic tank. There is no Council record of approvals granted for this infrastructure.

The land is identified on the State’s land class capability map as Class 2 land, that is, prime agricultural land.

All surrounding land is also zoned Agriculture and falls within the Kindred/North Motton Proclaimed Irrigation District. The image below shows all properties zoned Agriculture (brown) with the development site identified by the blue star.



There are two small Agriculture Zone properties within the vicinity of the development site, being 778 Top Gawler Road, Gawler (4,047m<sup>2</sup>) and 766 Top Gawler Road, Gawler (8,807m<sup>2</sup>).

All other surrounding properties are used for agricultural purposes.

Access to the development site is off Motts Road that presents as a narrow gravel road. Large, established trees occupy the eastern and western edges of the site (western trees are located on adjoining land).

#### *History –*

The land was zoned Rural Resource under the *Central Coast Interim Planning Scheme 2013* and was zoned Agriculture under the *Central Coast Local Provisions Schedule*. The land has not ever been Rural Residential Zone.

The parcel of land was created as a separate lot in 1951 when the 1920's dwelling on the corner of Motts Road and Preston Road was excised from the land. The lot has previously been used in conjunction with an adjoining agricultural property, identified as 768 Top Gawler Road, Gawler, until the sale of the lot to a separate owner in 2007. At some time after 2007, the then owner placed a shed with toilet, septic tank and water tank on the land. There is no Council record of approvals granted for this infrastructure.

An application for a dwelling was lodged with Council in 2003. The application was refused by the Planning Authority on the grounds it did not satisfy the *State Policy on Agricultural Land 2000* (PAL) or the setback provisions of the Planning Scheme in force at that time. The setback standard requiring that a

dwelling be a minimum of 100m from agricultural land. The current standard is a 200m setback.

An existing single dwelling and shipping container were placed on the land between 19 October 2022 and 17 February 2023, without any planning approvals being issued. This means the application is considered to be a retrospective application.

*DISCUSSION*

The following table is the Manager Land Use Planning's assessment against the Planning Scheme provisions:

## 21.0 Agriculture Zone

### 21.1 Zone Purpose

The purpose of the Agriculture Zone is:

- 21.1.1 To provide for the use or development of land for agricultural use.
- 21.1.2 To provide land for the use or development of agricultural use by minimising:
  - (a) conflict with or interference from non-agricultural uses;
  - (b) non-agricultural use or development that precludes the return of the land to agricultural use; and
  - (c) use of land for non-agricultural use in irrigation districts.
- 21.1.3 To provide for use or development that supports the use of the land for agricultural use.

**Planners comment:**

The proposed use and development of the land for Residential use does not satisfy Agriculture Zone Purpose Clauses 21.1.1 or 21.1.2 or 21.1.3.

CLAUSE	COMMENT	
21.3 Use Standards		
21.3.1 Discretionary uses	Not applicable	Assessment
21.3.1–(A1) No acceptable solution.	<input checked="" type="checkbox"/>	Use is Residential. This Clause does not apply.
21.3.1–(A2) No acceptable solution.	<input checked="" type="checkbox"/>	Use is Residential. This Clause does not apply.
21.3.1–(A3) No acceptable solution.	<input checked="" type="checkbox"/>	Use is Residential. This Clause does not apply.
21.3.1–(A4) No acceptable solution.	<input type="checkbox"/>	Non-compliant.  Residential use applies to this Clause.  Refer to the “Issues” section of this report.

<b>21.4 Development Standards for Buildings and Works</b>		
<b>21.4.1 Building height</b>	Not applicable	Assessment
21.4.1–(A1) Building height must be not more than 12m.	<input type="checkbox"/>	Compliant. Buildings have a maximum height of 4m.
<b>21.4.2 Setbacks</b>	Not applicable	Assessment
21.4.2–(A1) Buildings must have a setback from all boundaries of:  (a) not less than 5m; or (b) if the setback of an existing building is within 5m, not less than the existing building.	<input type="checkbox"/>	(a) Non-compliant. Shed is setback 3m from the northern rear boundary.  (b) Not applicable. Refer to (a).  Refer to the “Issues” section of this report.
21.4.2–(A2) Buildings for a sensitive use must have a setback from all boundaries of:  (a) not less than 200m; or (b) if the setback of an existing building for a sensitive use on the site is within 200m of that boundary, not less than the existing building.	<input type="checkbox"/>	(a) Non-compliant. Sensitive use, being the single dwelling, is located 25m from Agriculture Zone.  (b) Not applicable. Refer to (a).  Refer to the “Issues” section of this report.
<b>21.4.3 Access for new dwellings</b>	Not applicable	Assessment
21.4.3–(A1) New dwellings must be located on lots that have frontage with access to a road maintained by a road authority.	<input type="checkbox"/>	Compliant. The site has frontage and access to Motts Road which is maintained by the Road Authority.

<b>21.5 Development Standards for Subdivision</b>		
<b>21.5.1 Lot design</b>	Not applicable	Assessment
<p>21.5.1–(A1)</p> <p>Each lot, or a lot proposed in a plan of subdivision, must:</p> <p>(a) be required for public use by the Crown, a council or a State authority;</p> <p>(b) be required for the provision of Utilities or irrigation infrastructure; or</p> <p>(c) be for the consolidation of a lot with another lot provided both lots are within the same zone.</p>	<input checked="" type="checkbox"/>	Not a subdivision.
<p>21.5.1–(A2)</p> <p>Each lot, or a lot proposed in a plan of subdivision, must be provided with a vehicular access from the boundary of the lot to a road in accordance with the requirements of the road authority.</p>	<input checked="" type="checkbox"/>	Not a subdivision.

## CODES

CODES	NOT APPLICABLE	APPLICABLE
<b>C1.0 Signs Code</b>	<input checked="" type="checkbox"/>	
<b>C2.0 Parking and Sustainable Transport Code</b>		Refer to the Table below.
<b>C3.0 Road and Railway Assets Code</b>	<input checked="" type="checkbox"/>	
<b>C4.0 Electricity Transmission Infrastructure Protection Code</b>	<input checked="" type="checkbox"/>	
<b>C5.0 Telecommunications Code</b>	<input checked="" type="checkbox"/>	
<b>C6.0 Local Historic Heritage Code</b>	<input checked="" type="checkbox"/>	

<b>C7.0 Natural Assets Code</b>	<input checked="" type="checkbox"/>	
<b>C8.0 Scenic Protection Code</b>	<input checked="" type="checkbox"/>	
<b>C9.0 Attenuation Code</b>	<input checked="" type="checkbox"/>	
<b>C10.0 Coastal Erosion Hazard Code</b>	<input checked="" type="checkbox"/>	
<b>C11.0 Coastal Inundation Hazard Code</b>	<input checked="" type="checkbox"/>	
<b>C12.0 Flood-Prone Areas Hazard Code</b>	<input checked="" type="checkbox"/>	
<b>C13.0 Bushfire-Prone Areas Code</b>	<input checked="" type="checkbox"/>	
<b>C14.0 Potentially Contaminated Land Code</b>	<input checked="" type="checkbox"/>	
<b>C15.0 Landslip Hazard Code</b>	<input checked="" type="checkbox"/>	
<b>C16.0 Safeguarding of Airports Code</b>	<input checked="" type="checkbox"/>	

## C2.0 Parking and Sustainable Transport Code

CLAUSE	COMMENT	
<b>C2.5 Use Standards</b>		
<b>C2.5.1 Car parking numbers</b>	Not applicable	Assessment
<p>C2.5.1–(A1)</p> <p>The number of on-site car parking spaces must be no less than the number specified in Table C2.1, excluding if:</p> <p>(a) the site is subject to a parking plan for the area adopted by council, in which case parking provision (spaces or cash-in-lieu) must be in accordance with that plan;</p> <p>(b) the site is contained within a parking precinct plan and subject to Clause C2.7;</p> <p>(c) the site is subject to Clause C2.5.5; or</p>	<div><input type="checkbox"/></div>	<p>Compliant. Development site has ample area for the provision of 2 car parking spaces which is required for Residential use (single dwelling).</p>

<p>(d) it relates to an intensification of an existing use or development or a change of use where:</p> <p>(i) the number of on-site car parking spaces for the existing use or development specified in Table C2.1 is greater than the number of car parking spaces specified in Table C2.1 for the proposed use or development, in which case no additional on-site car parking is required; or</p> <p>(ii) the number of on-site car parking spaces for the existing use or development specified in Table C2.1 is less than the number of car parking spaces specified in Table C2.1 for the proposed use or development, in which case on-site car parking must be calculated as follows:</p> <p><math display="block">N = A + (C - B)</math></p> <p>N = Number of on-site car parking spaces required</p> <p>A = Number of existing on site car parking spaces</p> <p>B = Number of on-site car parking spaces required for the existing use or development specified in Table C2.1</p> <p>C = Number of on-site car parking spaces required for the proposed use or development specified in Table C2.</p>		
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<b>C2.5.2 Bicycle parking numbers</b>	Not applicable	Assessment
<p>C2.5.2–(A1)</p> <p>Bicycle parking spaces must:</p> <p>(a) be provided on the site or within 50m of the site; and</p> <p>(b) be no less than the number specified in Table C2.1.</p>	<input checked="" type="checkbox"/>	Not required for single dwelling.
<b>C2.5.3 Motorcycle parking numbers</b>	Not applicable	Assessment
<p>C2.5.3–(A1)</p> <p>The number of on-site motorcycle parking spaces for all uses must:</p> <p>(a) be no less than the number specified in Table C2.4; and;</p> <p>(b) if an existing use or development is extended or intensified, the number of on-site motorcycle parking spaces must be based on the proposed extension or intensification provided the existing number of motorcycle parking spaces is maintained.</p>	<input checked="" type="checkbox"/>	Not required for single dwelling.
<b>C2.5.4 - Loading bays</b>	Not applicable	Assessment
<p>C2.5.4–(A1)</p> <p>A loading bay must be provided for uses with a floor area of more than 1000m<sup>2</sup> in a single occupancy.</p>	<input checked="" type="checkbox"/>	Not required for single dwelling.
<b>C2.5.5 - Number of car parking spaces within General Residential Zone and Inner Residential Zone</b>	Not applicable	Assessment
<p>C2.5.5–(A1)</p> <p>Within existing non-residential buildings in the General Residential Zone and Inner</p>	<input checked="" type="checkbox"/>	Site is Agriculture Zone.

<p>Residential Zone, on-site car parking is not required for:</p> <p>(a) Food Services uses up to 100m<sup>2</sup> floor area or 30 seats, whichever is the greater; and</p> <p>(b) General Retail and Hire uses up to 100m<sup>2</sup> floor area, provided the use complies with the hours of operation specified in the relevant Acceptable Solution for the relevant zone.</p>		
<b>C2.6 Development Standards for Buildings and Works</b>		
<b>C2.6.1 Construction of parking areas</b>	Not applicable	Assessment
<p>C2.6.1–(A1)</p> <p>(a) be constructed with a durable all weather pavement;</p> <p>(b) be drained to a public stormwater system, or contain stormwater on the site; and</p> <p>(c) excluding all uses in the Rural Zone, Agriculture Zone, Landscape Conservation Zone, Environmental Management Zone, Recreation Zone and Open Space Zone, be surfaced by a spray seal, asphalt, concrete, pavers or equivalent material to restrict abrasion from traffic and minimise entry of water to the pavement.</p>	<input type="checkbox"/>	<p>(a) Able to be compliant by condition.</p> <p>(b) Able to be compliant by condition.</p> <p>(c) Not applicable. Site is Agriculture Zone.</p>
<b>C2.6.2 Design and layout of parking areas</b>	Not applicable	Assessment
<p>C2.6.2–(A1)</p> <p>Parking, access ways, manoeuvring and circulation spaces must either:</p> <p>(a) comply with the following:</p> <p>(i) have a gradient in accordance with <i>Australian</i></p>	<input type="checkbox"/>	<p>(a) Satisfied by (b).</p> <p>(b) Able to be compliant by condition.</p>

<p><i>Standard AS 2890 – Parking facilities, Parts 1-6;</i></p> <ul style="list-style-type: none"> <li>(ii) provide for vehicles to enter and exit the site in a forward direction where providing for more than 4 parking spaces;</li> <li>(iii) have an access width not less than the requirements in Table C2.2;</li> <li>(iv) have car parking space dimensions which satisfy the requirements in Table C2.3;</li> <li>(v) have a combined access and manoeuvring width adjacent to parking spaces not less than the requirements in Table C2.3 where there are 3 or more car parking spaces;</li> <li>(vi) have a vertical clearance of not less than 1m above the parking surface level; and</li> <li>(vii) excluding a single dwelling, be delineated by line marking or other clear physical means; or</li> </ul> <p>(b) comply with <i>Australian Standard AS 2890- Parking facilities, Parts 1-6.</i></p> <p>C2.6.2–(A1.2)</p> <p>Parking spaces provided for use by persons with a disability must satisfy the following:</p> <ul style="list-style-type: none"> <li>(a) be located as close as practicable to the main entry point to the building;</li> <li>(b) be incorporated into the overall car park design; and</li> <li>(c) be designed and constructed in accordance with <i>Australian/New</i></li> </ul>		
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<p><i>Zealand Standard AS/NZS 2890.6:2009 Parking facilities, Off-street parking for people with disabilities.</i><sup>1</sup></p> <p><sup>1</sup> Requirements for the number of accessible car parking spaces are specified in part D3 of the <i>National Construction Code 2016</i></p>		
<b>C2.6.3 Number of accesses for vehicles</b>	Not applicable	Assessment
<p>C2.6.3–(A1)</p> <p>The number of accesses provided for each frontage must:</p> <p>(a) be no more than 1; or</p> <p>(b) no more than the existing number of accesses whichever is the greater.</p>	<input type="checkbox"/>	<p>(a) Compliant. Development site has 1 access off Motts Road.</p> <p>(b) Satisfied by (a).</p>
<p>C2.6.3–(A2)</p> <p>Within the Central Business Zone or in a pedestrian priority street no new access is provided unless an existing access is removed.</p>	<input checked="" type="checkbox"/>	Site is Agriculture Zone.
<b>C2.6.4 Lighting of parking areas within the General Business Zone and Central Business Zone</b>	Not applicable	Assessment
<p>C2.6.4–(A1)</p> <p>In car parks within the General Business Zone and Central Business Zone, parking and vehicle circulation roads and pedestrian paths serving 5 or more car parking spaces, which are used outside daylight hours, must be provided with lighting in accordance with clause 3.1 "Basis of Design" and Clause 3.6 "Car parks" in Australian Standards/ New Zealand Standard AS/NZS 1158.3.1:2005 Lighting for roads and public spaces Part 3.1: Pedestrian area (Category P) lighting – Performance and design requirements.</p>	<input checked="" type="checkbox"/>	Site is Agriculture Zone.

<b>C2.6.5 Pedestrian access</b>	Not applicable	Assessment
<p>C2.6.5-(A1.1)</p> <p>Uses that require 10 or more car parking spaces must:</p> <p>(a) have a 1m wide footpath that is separated from the access ways or parking aisles, excluding where crossing access ways or parking aisles by:</p> <p>(i) a horizontal distance of 2.5m between the edge of the footpath and the access way or parking aisle; or</p> <p>(ii) protective devices such as bollards, guard rails or planters between the footpath and the access way or parking aisle; and</p> <p>(b) be signed and line marked at points where pedestrians cross access ways or parking aisles.</p> <p>C2.6.5-(A1.2)</p> <p>In parking areas containing accessible car parking spaces for use by persons with a disability, a footpath having a width not less than 1.5m and a gradient not steeper than 1 in 14 is required from those spaces to the main entry point to the building.</p>	☒	Not required for a single dwelling.
<b>C2.6.6 Loading bays</b>	Not applicable	Assessment
<p>C2.6.6-(A1)</p> <p>The area and dimensions of loading bays and access way areas must be designed in accordance with <i>Australian Standard AS 2890.2-2002 Parking Facilities Part 2: Parking facilities- Off-street commercial</i></p>	☒	Not required for a single dwelling.

vehicle facilities, for the type of vehicles likely to use the site.		
<p>C2.6.6-(A2)</p> <p>The type of commercial vehicles likely to use the site must be able to enter, park and exit the site in a forward direction in accordance with <i>Australian Standard AS2890. 2- 2002 Parking Facilities Part 2: Parking facilities- Off-street commercial vehicle facilities.</i></p>	☒	Not required for a single dwelling.
<b>C2.6.7 Bicycle parking and storage facilities within the General Business Zone and Central Business Zone</b>	Not applicable	Assessment
<p>C2.6.7-(A1)</p> <p>Bicycle parking for uses that require 5 or more bicycle spaces in Table C2.1 must:</p> <p>(a) be accessible from a road, cycle path, bicycle lane, shared path or access way;</p> <p>(b) be located within 50m from an entrance;</p> <p>(c) be visible from the main entrance or otherwise signed; and</p> <p>(d) be available and adequately lit during the times they will be used, in accordance with Table 2.3 of <i>Australian/New Zealand Standard AS/NZS 1158.3.1: 2005 Lighting for roads and public spaces - Pedestrian area (Category P) lighting - Performance and design requirements.</i></p>	☒	Site is Agriculture Zone.

<p>C2.6.7-(A2)</p> <p>Bicycle parking spaces must:</p> <p>(a) have dimensions not less than:</p> <p>(i) 1.7m in length;</p> <p>(ii) 1.2m in height; and</p> <p>(iii) 0.7m in width at the handlebars;</p> <p>(b) have unobstructed access with a width of not less than 2m and a gradient not steeper than 5% from a road, cycle path, bicycle lane, shared path or access way; and</p> <p>(c) include a rail or hoop to lock a bicycle that satisfies <i>Australian Standard AS 2890.3-2015 Parking facilities - Part 3: Bicycle parking</i>.</p>	<p style="text-align: center;"><input checked="" type="checkbox"/></p>	<p>Site is Agriculture Zone.</p>
<p><b>C2.6.8 Siting of parking and turning areas</b></p>	<p>Not applicable</p>	<p>Assessment</p>
<p>C2.6.8-(A1)</p> <p>Within an Inner Residential Zone, Village Zone, Urban Mixed Use Zone, Local Business Zone or General Business Zone, parking spaces and vehicle turning areas, including garages or covered parking areas must be located behind the building line of buildings, excluding if a parking area is already provided in front of the building line.</p>	<p style="text-align: center;"><input checked="" type="checkbox"/></p>	<p>Site is Agriculture Zone.</p>
<p>C2.6.8-(A2)</p> <p>Within the Central Business Zone, on-site parking at ground level adjacent to a frontage must:</p> <p>(a) have no new vehicle accesses, unless an existing access is removed;</p> <p>(b) retain an active street frontage; and</p> <p>(c) not result in parked cars being visible from public places in the adjacent roads.</p>	<p style="text-align: center;"><input checked="" type="checkbox"/></p>	<p>Site is Agriculture Zone.</p>

<b>C2.7 Parking Precinct Plan</b>		
<b>C2.7.1 Parking precinct plan</b>	Not applicable	Assessment
<b>C2.7.1-(A1)</b> Within a parking precinct plan, on-site parking must: (a) not be provided; or (b) not be increased above existing parking numbers.	☒	Parking precinct plan does not apply to the site.

SPECIFIC AREA PLANS	NOT APPLICABLE	APPLICABLE
<b>CCO-S1.0 Forth Specific Area Plan</b>	☒	
<b>CCO-S2.0 Leith Specific Area Plan</b>	☒	
<b>CCO-S3.0 Penguin Specific Area Plan</b>	☒	
<b>CCO-S4.0 Revell Lane Specific Area Plan</b>	☒	
<b>CCO-S5.0 Turners Beach Specific Area Plan</b>	☒	

CCO CODE LISTS	
<b>CCO-Table C3.1 Other Major Roads</b>	This table is not used in this Local Provisions Schedule.
<b>CCO-Table C6.1 Local Heritage Places</b>	This table is not used in this Local Provisions Schedule.
<b>CCO-Table C6.2 Local Heritage Precincts</b>	This table is not used in this Local Provisions Schedule.
<b>CCO-Table C6.3 Local Historic Landscape Precincts</b>	This table is not used in this Local Provisions Schedule.
<b>CCO-Table C6.4 Places or Precincts of Archaeological Potential</b>	This table is not used in this Local Provisions Schedule.



<b>CCO-Table C6.5 Significant Trees</b>	This table is not used in this Local Provisions Schedule.
<b>CCO-Table C8.1 Scenic Protection Areas</b>	Not applicable to this application.
<b>CCO-Table 8.2 Scenic Road Corridors</b>	This table is not used in this Local Provisions Schedule.
<b>CCO-Table C11.1 Coastal Inundation Hazard Bands AHD levels</b>	Not applicable to this application.
<b>CCO-Applied, Adopted or Incorporated Documents</b>	This table is not used in this Local Provisions Schedule.
<b>CCO-Site-Specific Qualifications</b>	This table is used in this Local Provisions Schedule.

*Issues –*

*1 Discretionary use in Agriculture Zone –*

As stated in the Planning Scheme's Clause 5.6.4, the Planning Authority may consider the relevant Objective of an applicable standard to determine whether a use or development satisfies the Performance Criterion for that standard.

The Planning Scheme's Objective for Clause 21.3.2 "Discretionary Use in Agriculture Zone" is:

*"That uses listed as Discretionary:*

- (a) support agricultural use; and*
- (b) protect land for agricultural use by minimising the conversion of land to non-agricultural use".*

Planner's comment: The Planning Scheme's definition of 'agricultural use' means *'use of the land for propagating, cultivating or harvesting plants or for keeping and breeding of animals, excluding domestic animals and pets. It includes the handling and packing or storing of plant and animal produce for dispatch to processors'*.

The definition includes activities such as controlled environment agriculture and plantation forestry.

The proposed residential use (dwelling and shed) would not support agricultural use of the land and does not protect agricultural land by minimising the conversion of land to a non-agricultural use. As such, the proposal does not satisfy the zone's discretionary use Objective.

Residential Use Class is defined in the Planning Scheme as *"use of land for self-contained or shared accommodation. Examples include a boarding house, communal residence, home based business, home based childcare, respite centre, assisted housing, retirement village, a single dwelling and multiple dwellings"*.

The Planning Scheme does not have Acceptable Solution criteria for the establishment of a Residential Use in the Agricultural Zone (Clause 21.3.1–(A4). This is then a Discretionary matter. This means the Planning Authority has the discretion to refuse or permit the use and development, based on satisfying the relevant, mandatory Performance Criteria.

The proposal must be assessed against the Planning Scheme's relevant Performance Criteria Clause 21.3.1 –(P4) that has two options, (a) or (b), that are to be considered.

The Planning Scheme's Performance Criteria for Clause 21.3.1 –(P4) states that *a residential use listed as Discretionary must:*

- (a) *be required as part of an agricultural use having regard to:*
  - (i) *the scale of agriculture use;*
  - (ii) *the complexity of the agricultural use;*
  - (iii) *the operational requirements of the agricultural use;*
  - (iv) *the requirement for the occupier of the dwelling to attend to the agricultural use; and*
  - (v) *proximity of the dwelling to the agricultural use; or*

Planner's comments: The word "must" is a mandatory directive under a Planning Scheme.

The application is not for a residential use required as part of an agricultural use. This means 21.3.1 –(P4)(a) cannot be satisfied.

The application must therefore satisfy (b) below.

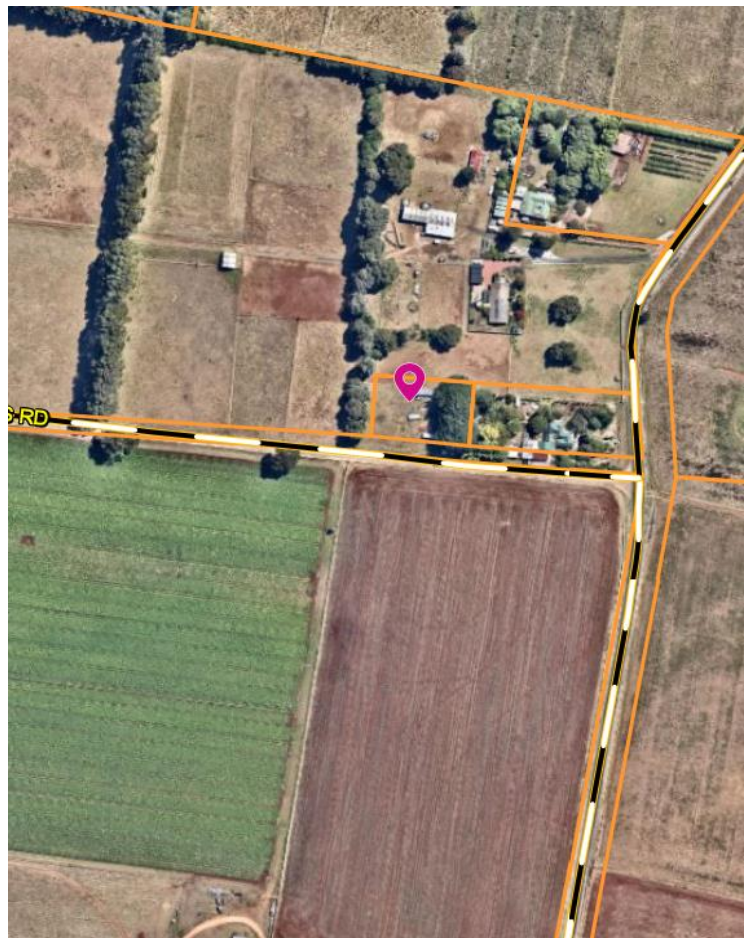
- (b) *be located on a site that:*
  - (i) *is not capable of supporting an agricultural use;*

Planner's comments: The site has an area of 2,347m<sup>2</sup>. This area of land would most likely only be able to accommodate an intensive, glasshouse form of primary production or be used for grazing in association with other land. The application is accompanied by a report by agricultural consultants, Walker Ag Consultancy. The report states that, whilst the land may be identified as Class 2 land capability, an on-site visual inspection has revealed the land is "of shallow soils with rocky outcrops that is more characteristic of Class 6 land". Class 6 land is not prime agricultural land but is marginally suited to grazing. The land is shown to be Class 2 on the State's land capability mapping system. A separate land class assessment was undertaken in 2003 by agricultural

consultants Davey & Maynard, who at the time deemed the land to be similar to surrounding land and of Class 2.

- (ii) *is not capable of being included with other agricultural land (regardless of ownership) for agricultural use; and*

Planner's comments: The parcel of land was created as a separate lot in 1951 and has been used in conjunction with an adjoining agricultural property, identified as 768 Top Gawler Road, Gawler, until the sale of the lot to a separate owner in 2007. The subject parcel of land is able to be included with other land for the purpose of agricultural use. This matter is also raised in a representation. Refer to the "Representation" section of this report.



- (iii) *does not confine or restrain agricultural use on adjoining properties.*

Planner's comments: The proposed residential use would be within 25m of agricultural land to the south (15m from the Motts Road boundary) and 53m from agricultural land to the west. Representation has been received in relation to the proximity of the proposed dwelling to the western boundary of the property. Refer to the "Representation" section of this report.

Conclusion: The land has a history of use with adjoining land and the proposed Residential use of the land would be in close proximity to cropping land to the south, and grazing/cropping land to the west. Such close proximity to active resource production activities means the residential use would be impacted upon by fertiliser and insecticide spraying, pivot irrigation noise and spray drift, pest control measures (including the discharge of firearms), cropping activity, harvest dust and general animal noise and odour.

2 *Setback of outbuilding (shipping container) –*

The Planning Scheme's Acceptable Solution for Clause 21.4.2–(A1) states that *buildings must have a setback from all boundaries of not less than 5m.*

The shed (shipping container) would be setback 3m from the northern rear boundary. Therefore, the application is discretionary and relies on an assessment against the applicable, mandatory Performance Criteria.

The Planning Scheme's Performance Criteria for Clause 21.4.2–(P1) states that *buildings must be sited to provide adequate vehicle access and not cause an unreasonable impact on existing use on adjoining properties, having regard to:*

- (a) *the bulk and form of the building;*

Planner's comments: The outbuilding (shipping container) would not cause an unreasonable impact due to the bulk and form of the building.

- (b) *the nature of existing use on the adjoining properties;*

Planner's comments: Adjoining land to the east is used for residential purpose and accommodates a dwelling that was constructed in 1920. The 1920 dwelling was excised from the subject parcel of land in 1951. Land to the north, south and west is used for agricultural production.

- (c) *separation from existing use on the adjoining properties; and*

Planner's comments: The outbuilding (shipping container) would be located greater than 50m to the nearest adjoining building.

- (d) *any buffers created by natural or other features.*

Planner's comments: The subject land has established tree buffers on the eastern and western boundaries.

Conclusion: The reduced setback of the proposed outbuilding would not impede access to the site and would not cause an unreasonable impact on existing uses on adjoining properties.

### 3 *Setback of Sensitive Use from agricultural land –*

The Planning Scheme's Acceptable Solution 21.4.2-(A2) states that "*buildings for a sensitive use must have a setback from all boundaries of:*

- (a) *not less than 200m; or*
- (b) *if the setback of an existing building for a sensitive use on the site is within 200m of that boundary, not less than the existing building."*

The proposed dwelling would be setback approximately 25m from agricultural land to the south (15m from the Motts Road boundary) and 53m from agricultural land to the north and west.

Acceptable Solutions (a) or (b) are not satisfied. Assessment against the relevant Performance Criteria and an exercise of discretion is required for the proposal to be approved.

The Planning Scheme's Performance Criteria 21.4.2-(P2) states – *"Buildings for a sensitive use must be sited so as not to conflict or interfere with an agricultural use, having regard to:*

- (a) *the size, shape and topography of the site:*

Planner's comment: The subject land and surrounding land is relative flat. Land to the south and west comprises of Class 2 prime agricultural land and is used for cropping.

Representation has been received in relation to the proximity of the dwelling to the northern boundary of the property. Refer to the "Representation" section of this report.

- (b) *the prevailing setbacks of any existing buildings for sensitive uses on adjoining properties:*

Planner's comment: Adjoining parcels to the north-east accommodate dwellings. One dwelling is required for management of resource development activity on a 73 ha property at 768 Top Gawler Road. The second dwelling was constructed in 1920 and is on a 4,047m<sup>2</sup> parcel of land.

- (c) *the location of existing buildings on the site;*

Planner's comment: The land accommodates an existing shed.

- (d) *the existing and potential use of adjoining properties;*

Planner's comment: Adjoining land to the north, west and south is prime agricultural land, used for agricultural purpose.

- (e) *any proposed attenuation measures; and*

Planner's comment: No attenuation measures are proposed.

- (f) *any buffers created by natural or other features".*

Planner's comment: Stands of trees are located along the western and eastern boundaries of the site. The trees to the west are located on adjoining land.

Conclusion: The proposed dwelling would be within close proximity of resource development activities to the west and south of the property.

The development would not, and cannot be, sited so as to mitigate future conflict or interference with adjoining agricultural uses.

*Referral advice –*

Referral advice from the various Departments of the Council and other service providers is as follows:

SERVICE	COMMENTS/CONDITIONS
Environmental Health	<p>Comments made by Environmental Health Officer.</p> <ul style="list-style-type: none"><li><i>“There is no formal Council record in regard to a wastewater system on-site.</i></li><li><i>Upon a site visit and speaking with the current owner, it is believed that there is a home-made system installed, that was connected to a caravan in the past and is now connected to a shed, however, it is unknown what the capacity is, if the materials comply or where the trenches are.</i></li><li><i>Environmental Health and Plumbing advised the current owner that she will have to engage a wastewater consultant to either design a new system based on the proposed dwelling or have a wastewater designer confirm that the current system complies and is adequate.”</i></li></ul>
Building	Standard Note to apply to any Permit issued.



Infrastructure Services	Conditions and Notes to apply to any Permit issued.
TasWater	Referral not required.
Department of State Growth	Referral not required.
Environment Protection Authority	Referral not required.
TasRail	Referral not required.
Heritage Tasmania	Referral not required.
Crown Land Services	Referral not required.
Other	Referral not required.

*CONSULTATION*

In accordance with s.57(3) of the *Land Use Planning and Approvals Act 1993*:

- . a site notice was posted;
- . letters to adjoining owners were sent; and
- . an advertisement was placed in the Public Notices section of The Advocate.

*Representations –*

One representation was received during the public notification period. A copy of which is provided at Annexure 3.

The representation is summarised and responded to as follows:

REPRESENTATION	
MATTER RAISED	RESPONSE
1 As adjoining property owners we request the application be refused as the application does not propose to use or develop	Refer to the “Issues” section of this report where the “Discretionary” use of land for Residential purpose and

	the land for agricultural use and cannot support the use of land for agricultural use.	the location of the proposed sensitive use is discussed.
2	The application fails to meet the Agricultural Zone Purpose tests.	The proposed use and development of the land for Residential use does not satisfy Agriculture Zone Purpose Clauses 21.1.1 or 21.1.2 or 21.1.3.
3	The development will (has already occurred) interfere with our use of the land for grazing and occasional cropping. The development will result in impacts on our ability to farm due to peri-urban conflicts between residential and agricultural uses.	Refer to the "Issues" section of this report where the location of the proposed sensitive use is discussed.
4	The land is located in the Kindred/North Motton Irrigation District. This has not been identified by the consultant. A property (dwelling) constructed on the site would make it difficult to irrigate without overspray onto the dwelling and run-off.	Correct. The land is located in the Kindred/North Motton Proclaimed Irrigation District.
5	The site is capable of being included with other agricultural land (regardless of ownership) and has, in the past, been used with adjoining land.	Refer to the "Issues" section of this report where the location of the proposed sensitive use is discussed.
6	We are able to say the existing, unapproved residential use is already fettering agricultural operations on our property. The existing dwelling is an environmental and biosecurity risk and jeopardises our	Refer to the "Issues" section of this report where the location of the proposed sensitive use is discussed.

Livestock Production Assurance (LPA) accreditation.	
<p>7 The agricultural report has several errors and omissions:</p> <p>(a) repeated reference to Rural Residential without agriculture is irrelevant.</p> <p>(b) To state the land resembles Class 6 without any soil testing is ingenious at best. Aerial photos within the report show the land contains Ferrosols that are plentiful throughout the region and evident on neighbouring lots.</p> <p>Why have not soil tests been carried out?</p> <p>(c) The report states the land was subdivided off for use as a dwelling. This is inaccurate.</p> <p>(d) The report fails to address P4 – that land could be included with other land, regardless of ownership. The land could be included with adjoining land and used for agriculture.</p> <p>(e) The report states that “quality infrastructure” has been established on site. How can this be the case when it is doubtful accredited professional have undertaken work</p>	<p>(a) Reference to Rural Residential is incorrect from a Planning perspective. Land used to be zoned Rural Resource and is now Agriculture.</p> <p>(b) The land is shown to be Class 2 on the State’s land capability mapping system. A separate land class assessment was undertaken in 2003 by agricultural consultants Davey &amp; Maynard, who deemed the land to be similar to surrounding land and Class 2.</p> <p>(c) The subject title was created in 1951 when a 1920’s dwelling on adjoining land was excised from the land. The actual reason for the subdivision is not known, although it may have been for future residential development. However, since the introduction of LUPAA in 1993 and the State Policy on Agricultural Land in 2000, agricultural land has been protected from unnecessary, stand-alone residential use and development. Provisions have been introduced to require that a residential use be associated with an agricultural use, or be joined in with other land, regardless</p>

without the required permits?	<p>of ownership, for agricultural purpose.</p> <p>(d) Comments as in (c) above.</p> <p>(e) The buildings that have been transported to the site do not have the necessary planning, building or plumbing permits issued.</p>
<p>8 Does the site need bushfire management on adjoining land? Management areas, by neighbouring properties, will not be granted outside the title boundary.</p>	<p>The Planning Scheme's <i>C13.0 Bushfire-Prone Areas Code</i> does not apply to Agriculture Zone.</p>
<p>9 Wastewater – the application fails to demonstrate how wastewater is to be managed. It is doubtful there is sufficient area for wastewater management on the land. If the current system has seeped onto our land, then we would require remediation to be carried out.</p>	<p>If a habitable building was to be approved for the site, then a wastewater management report and design by a suitably qualified person would be required.</p>
<p>10 Stormwater – similar to our waste comment. How will stormwater be managed? How can Council accept an application that does not demonstrate this?</p>	<p>If a habitable building was to be approved for the site, then a stormwater disposal design by a suitably qualified person would be required.</p>

*RESOURCE, FINANCIAL AND RISK IMPACTS*

The proposal has no likely impact on Council resources outside those usually required for assessment and reporting, and possible costs associated with an appeal against the Council's determination should one be instituted.

*CORPORATE COMPLIANCE*

The Central Coast Strategic Plan 2014–2024 includes the following strategies and key actions:

The Environment and Sustainable Infrastructure

- Develop and manage sustainable built infrastructure.

*CONCLUSION*

The proposal to establish a single dwelling with outbuilding on a small parcel of agricultural land does not demonstrate compliance with the Planning Scheme’s Agriculture Zone Purpose, or the relevant Objective and Performance Criteria for a Discretionary use in the zone.

*Recommendation –*

It is recommended that Application No. DA2023140 for Residential (retrospective) single dwelling and shed (shipping container) – Discretionary use in Agriculture Zone; Setbacks at Motts Road (CT6225/1), Gawler be refused as the proposal does not satisfy the following:

- 1 Agriculture Zone Purpose Clauses 21.1, 21.1.2 and 21.2.3 and Objective for Clause 21.3.1 in that a Residential use:
  - (i) does not provide for use and development that supports the agricultural use of land;
  - (ii) does not protect land from a use that may conflict or interfere with agricultural use; and
  - (iii) is a form of development that would preclude the return of the land to an agricultural use.
- 2 Clause 21.3.1 –(P4) in that the proposed dwelling would:
  - (i) not be required to support an agricultural use;
  - (ii) would be on land that is capable of supporting an agricultural use and is capable of being included with other agricultural land (regardless of ownership); and
  - (iii) would confine or restrain agricultural use on adjoining properties.

- 3 Clause 21.4.2–(P2) in that the proposed dwelling would be developed in close proximity to adjoining agricultural land that is prime agriculture land and would not be sited so as to mitigate conflict or the fettering or interference with adjoining agricultural uses.

AND under s.65B of the *Land Use Planning and Approvals Act 1993*, the owner of the land be advised the following:

- (a) Within 60 days of the Planning Authority’s decision, all use and development associated with Residential use of the land must immediately cease and all unlawful buildings be removed from the site.’

The report is supported.”

The Executive Services Officer reports as follows:

“A copy of the Annexures referred to in the Manager Land Use Planning’s report having been circulated to all Councillors, a suggested resolution is submitted for consideration.”

■ “That Application No. DA2023140 for Residential (retrospective) single dwelling and shed (shipping container) – Discretionary use in Agriculture Zone; Setbacks at Motts Road (CT6225/1), Gawler be refused as the proposal does not satisfy the following:

- 1 Agriculture Zone Purpose Clause 21.1, 21.1.2 and 21.2.3 and Objective for Clause 21.3.1 in that a Residential use:
  - (i) does not provide for use and development that supports the agricultural use of land;
  - (ii) does not protect land from a use that may conflict or interfere with agricultural use; and
  - (iii) is a form of development that would preclude the return of the land to an agricultural use.
- 2 Clause 21.3.1 –(P4) in that the proposed dwelling would:
  - (i) not be required to support an agricultural use;
  - (ii) would be on land that is capable of supporting an agricultural use and is capable of being included with other agricultural land (regardless of ownership); and

(iii) would confine or restrain agricultural use on adjoining properties.

- 3 Clause 21.4.2–(P2) in that the proposed dwelling would be developed in close proximity to adjoining agricultural land, that is prime agriculture land and would not be sited so as to mitigate conflict or the fettering or interference with adjoining agricultural uses.

AND under s. 65B of the *Land Use Planning and Approvals Act 1993* the owner of the land be advised the following:

- (a) Within 60 days of the Planning Authority's decision, all use and development associated with Residential use of the land must immediately cease and all unlawful buildings be removed from the site."
- .....
- .....
- .....

## INFRASTRUCTURE SERVICES

**10.8 Tender for repair of the Forth River overflow bridge, Forth Road, Forth**

The Director Infrastructure Services reports as follows:

“The Design Engineer (Stormwater & Bridges) has prepared the following report:

*‘PURPOSE*

The purpose of this report is to provide information and a recommendation on tenders received for the rectification of the bridge (Bridge No. 253) over the flood plain of the Forth River on Forth Road, Forth.

*BACKGROUND*

The existing bridge is located on the flood plain (western side) of the Forth River on Forth Road. Forth Road is an Arterial Road with medium traffic volumes.

The Forth River bridge (Bridge No: 253) is a dual lane concrete bridge, 35m long and 11m wide. It was constructed in 1958. The bridge comprises four simply supported spans with three piers and two abutments. The existing bridge structure has defects at the bearing interface of the bridge deck and the piers/abutments, including defective deck expansion joints. The defects include spalling along the sides of the pier and abutment crossheads, significant cracks on crosshead ends and inadequate compound rubber expansion joints provided on the bridge deck.

The tender was called with the aim of rectifying the defects on the existing bridge structures. The scope of this project involves the proposal for a suitable rectification design method, to develop technical specifications and undertake the construction of the approved rectification method to mitigate the defects on the bridge.

*DISCUSSION*

A public tender was called for the rectification of the bridge on Thursday, 15 June 2023 and closed at 2.00pm (AEST) on Monday, 3 July 2023.

A conforming standard was outlined in the design brief for the structure.

A submission from one tenderer was received as follows (excluding GST and contingency):



TENDERER	PRICE \$
BridgePro Engineering P/L	141,800.00
<i>ESTIMATE (EXCLUDING GST AND CONTINGENCY)</i>	140,000.00

The submitted tender is a conforming tender.

The tenderer offered a construction program with the completion targeted by the end of November 2023.

BridgePro Engineering P/L have previously carried out work for the Council and are recognised as being competent to perform the works with their structures conforming to relevant standards.

The rectification concept by using a chemical grouting and cementitious patch repair method has been provided. The detailed design shall be approved by the Director Infrastructure Services prior to construction.

The Council has used a weighted tender assessment method based on:

Compliance with tender documents	10%
Previous experience	20%
Project Team	5%
Compliance with Schedule	10%
WHS Policy, Procedures and Records	10%
Concept/Design Options	10%
Tender price	30%
Locality Business	5%

A copy of the confidential tender assessment is attached.

#### *CONSULTATION*

This item has followed a public tendering process.

Local consultation and public notice will be provided at the time of construction.

#### *RESOURCE, FINANCIAL AND RISK IMPACTS*

This project is included in the 2023–2024 capital budget. The estimated budget is \$140,000.00 (excluding GST.)

The submitted tender amount is \$141,800.00 excluding GST and contingency.

As this is close to the budget amount it will be able to be accommodated within the budget estimates allocated to bridge asset projects, with only a minor budget adjustment.

Assuming a 10% contingency and an engineering overhead allocation of 12% the cost could be in the order of \$175,000. This amount is \$35,000 more than the estimated 2023–2024 capital budget. This amount will need to be accommodated within the overall road and bridge capital budget. This will be reflected and reported in a proposed budget review in October/November 2023.

#### *CORPORATE COMPLIANCE*

The Central Coast Strategic Plan 2014–2024 includes the following strategies and key actions:

##### A Connected Central Coast

- . Provide for a diverse range of movement patterns
- . Connect the people with services
- . Improve community well-being.

##### The Environment and Sustainable Infrastructure

- . Develop and manage sustainable built infrastructure
- . Contribute to a safe and healthy environment.

##### Council Sustainability and Governance

- . Improve the Council's financial capacity to sustainably meet community expectations.

#### *CONCLUSION*

It is recommended that the conforming tender from BridgePro Engineering P/L for the sum of \$141,800.00 (exc. GST) [\$155,980.00 (incl. GST)] for the rectification of Forth River overflow bridge, Forth Road, Forth be accepted and approved by the Council.'

The Design Engineer's (Stormwater & Bridges) report is supported."

The Executive Services Officer reports as follows:

"A copy of the confidential tender assessment having been circulated to all Councillors; a suggested resolution is submitted for consideration."

- “That the conforming tender from BridgePro Engineering P/L in the amount of \$141,800.00 (exc. GST) [\$155,980.00 (incl. GST)] for the rectification of Forth River overflow bridge, Forth Road, Forth be accepted and approved.”

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## CORPORATE SERVICES

**10.9 Statutory determinations**

The Director Corporate Services reports as follows:

“A Schedule of Statutory Determinations made during the month of July 2023 is submitted to the Council for information. The information is reported in accordance with approved delegations and responsibilities.”

The Executive Services Officer reports as follows:

“A copy of the Schedule having been circulated to all Councillors, a suggested resolution is submitted for consideration.”

- “That the Schedule of Statutory Determinations (a copy being appended to and forming part of the minutes) be received.”

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**10.10 Auditor-General's report on the financial statements of State entities – Local government sector**

The Director Corporate Services reports as follows:

*“PURPOSE*

This report is to inform the Council of the performance of the sector for the 2021–22 financial year as reported to Parliament by the Auditor-General.

*BACKGROUND*

The Auditor-General has the mandate to carry out the audit of the financial statements of the Treasurer and all Tasmanian State entities, including councils.

Following the audits each year, the Auditor-General prepares a report to Parliament on the financial state of the sector. The Auditor-General tabled his report on the 2021–22 year to Parliament on 17 April 2023. A copy of the Auditor-General's report is provided as an annexure to this report.

It is important for the Council to understand its own performance in context of the sector. It is also important to understand actual performance against the commitment to the community when setting the Annual Plan and Budget Estimates each year.

The Council reports its own performance through its Annual Report each year and on receiving the audited financial statements each year which has occurred for 2021–22. The Council will shortly report its performance again to the community for the 2022–23 financial year.

#### *DISCUSSION*

The report contains a financial analysis of the 29 councils (from page 37 to 68). The report covers key issues impacting on local government sustainability as a sector.

Some extracts of key elements in the report and additional commentary are provided for the information of Councillors.

Central Coast Council is classified as an Urban Council with a population of greater than 20,000.

#### *Underlying Operating Results –*

An underlying surplus is an important measure of financial sustainability.

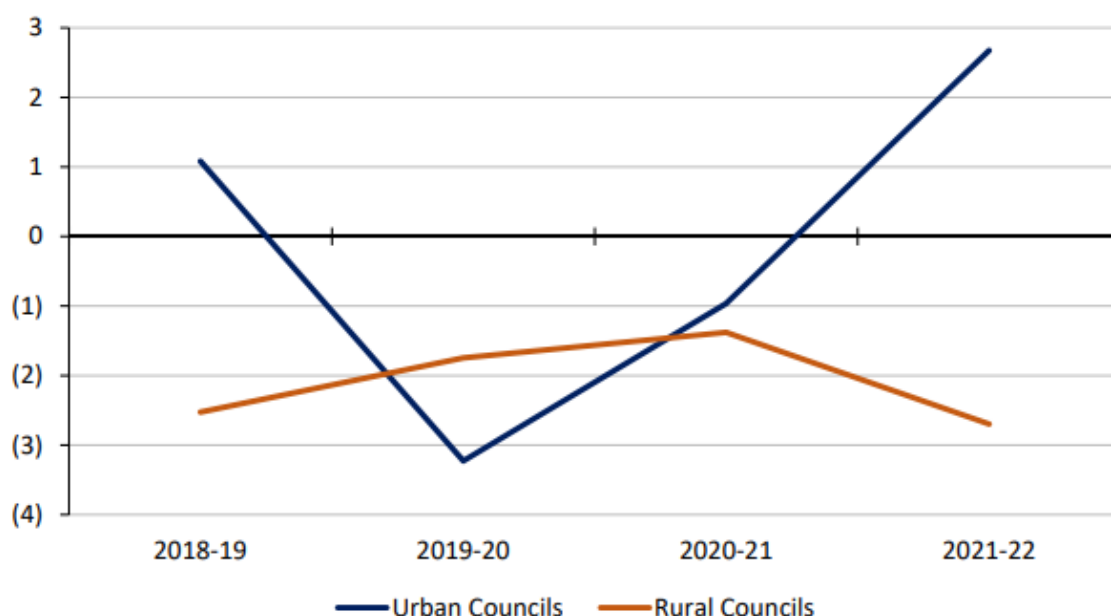
The intent of the underlying result is to show the outcome of a council's normal or usual day-to-day operations. It is intended to remove extraneous factors that could create volatility and therefore make it difficult for users to understand the outcome of a council's normal operations (capital grants, for example which are one-off in nature).

The underlying result for the sector for 2021–22 was \$8.78 million compared with a \$9.14 million deficit in the 2020–21 year.



The sector's operating results were significantly impacted by COVID-19 in 2019-20 and continued to be impacted in 2020-21. In an environment of increasing expenses and reduced TasWater dividends, councils did not increase rates and charges to the community in 2019-20.

Whilst the sector results improved in 2021-22, the results for Urban and Rural Councils are vastly different, with Urban Councils having a collective surplus of \$16.446 million compared to Rural Councils which had a collective \$7.662 million deficit for the year.



Sixteen out of 29 councils recorded an operating deficit for the year, including three Urban Councils. Thirteen out of 29 Tasmanian councils recorded an underlying surplus. Central Coast Council recorded an underlying deficit of \$61,000.

Only six of all Tasmanian councils recorded a surplus across all the past four years. The Central Coast Council recorded deficits across all years from 2018-19 to 2021-22. The following table is an extract from page 45 of the report showing Urban Council results over the past four years:

Council	Trend	2018-19 \$'000s	2019-20 \$'000s	2020-21 \$'000s	2021-22 \$'000s
<b>Urban Councils</b>					
Brighton Council	▲	(44)	(728)	(426)	331
Burnie City Council	▲	(1,296)	(851)	(1,921)	131
Central Coast Council	▲	(358)	(1,506)	(192)	(61)
Clarence City Council	▲	4,409	5,217	4,796	6,689
Devonport City Council	▲	(1,561)	(1,797)	1,245	1,552
Glenorchy City Council	●	(157)	(2,821)	(6,329)	2,033
Hobart City Council	▲	1,246	(9,317)	(25)	5,636
Kingborough Council	●	(563)	(649)	240	(568)
Launceston City Council	●	2,055	(7,215)	(3,109)	(993)
West Tamar Council	▼	2,314	1,600	212	1,696
<b>Total Urban Councils</b>	▲	<b>6,045</b>	<b>(18,067)</b>	<b>(5,509)</b>	<b>16,446</b>

The Council's results, except for COVID-19 impacts across 2019-20 and 2020-21, require management consideration to ensure the Council delivers its services within the overall budget set, including the level of flexibility within the operating budgets, the sensitivity of budgeting assumptions, and better forward planning and estimating new costs arising from new capital investment, and increased budgetary control.

#### *Capital Works Spending –*

Each year councils set capital budgets outlining the projects they will undertake and the expected cost. The report highlights a gap between planned capital expenditure and capital expenditure delivered by Tasmanian councils.

The report acknowledges the civil construction resource challenges faced by councils. Still, it encourages councils to endeavour to achieve budgeted capital expenditure to ensure asset renewal occurs at the optimal time, thereby reducing the risks of increased maintenance costs, reduced asset condition, safety and functionality and reduced council services to communities.

**Capital spend compared to budget****\$1.16bn**Total capital spend  
last 4 years**\$1.45bn**Total budgeted capital  
spend last 4 years**\$73.11m**Average spending gap  
last 4 years

On average, the sector spent 80% of its budgeted capital expenditure in 2021–22, compared to 56.9% spent by the Central Coast Council.

Changed priorities and circumstances mean councils may amend capital budgets during the year. In some cases, this may result in material differences between projects planned in initial budgets and final spending.

The Central Coast Council has experienced resourcing pressures and has also experienced delays in some projects, which are proving to take more than 12 months from planning through to completion. Floods also impacted the Council in September 2022, which diverted resources.

It is recommended that the Council consider a staged approach to budgeting strategic projects recognising that large capital projects may take several years from design and planning, and funding, through to construction. It is hoped that this approach will be able to deliver a higher percentage of the capital works which are budgeted for in future years and will mean that fewer capital works budgets are required to be carried forward.

***Asset Sustainability Ratio –***

This ratio shows the extent to which councils maintain operating capacity through the renewal of their existing asset base. The generally accepted benchmark for this ratio, subject to appropriate levels of maintenance expenditure and the existence of approved long-term asset management plans, is 100.0%.

The report identifies a concerning trend for both Urban and Rural Councils as the declining trend in the aggregate Asset Sustainability Ratio over the four years.

In most cases, councils failed to meet the benchmark. Urban Councils, on average, expended 71.3%. Only seven councils achieved an Asset Sustainability Ratio equal to or above 100.0% in 2021–22, and only one Urban and six Rural Councils consistently met this target over the four-year period. Central Coast Council's Asset Sustainability Ratio for 2021–22 was 60%, with a four-year average of 70%.



*CONSULTATION*

There are no consultation requirements as a result of this report.

*RESOURCE, FINANCIAL AND RISK IMPACTS*

There are no financial implications as a result of this report.

*CORPORATE COMPLIANCE*

The Central Coast Strategic Plan 2014–2024 includes the following strategies and key actions:

Council Sustainability and Governance

- Improve corporate governance
- Improve service provision
- Improve the Council's financial capacity to sustainably meet community expectations
- Effective communication and engagement
- Strengthen local–regional connections.

*CONCLUSION*

Overall, the financial performance of local government councils for 2021–22 was improved, with Urban Councils showing greater improvement than Rural Councils. Rural Councils continue to have an underlying deficit collectively.

The report also shows that there is a widening of the gap between budgeted capital expenditure and actual expenditure. The Council will need to consider steps to try and address this issue by reviewing the way it budgets for large multi-year projects.

It is recommended that the Council note the Auditor–General's report on the financial statements of State entities."

The Executive Services Officer reports as follows:

"A copy of the Auditor–General's report on the financial statements of State entities 2021–22 having been circulated to all Councillors, a suggested resolution is submitted for consideration."

- "That the Council note the Auditor–General's report on the financial statements of State entities tabled in Parliament on 17 April 2023."

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## 11 CLOSURE OF MEETING TO THE PUBLIC

### 11.1 Meeting closed to the public

The Executive Services Officer reports as follows:

“The *Local Government (Meeting Procedures) Regulations 2015* provide that a meeting of a council is to be open to the public unless the council, by absolute majority, decides to close part of the meeting because one or more of the following matters are being, or are to be, discussed at the meeting.

Moving into a closed meeting is to be by procedural motion. Once a meeting is closed, meeting procedures are not relaxed unless the council so decides.

It is considered desirable that the following matters be discussed in a closed meeting:

Matter	<i>Local Government (Meeting Procedures) Regulations 2015</i> reference
Confirmation of Closed Session Minutes	15(2)(g) Information of a personal and confidential nature or information provided to the council on the condition it is kept confidential
Minutes and notes of other organisations and committees of the Council . Mersey–Leven Emergency Management Municipal Management Meeting Committee Minutes – 14 December 2022; . Mersey–Leven Emergency Management Municipal Management Meeting Committee Minutes – 8 March 2023; . Mersey–Leven Emergency Management Municipal Management Meeting Committee Minutes (unconfirmed) – 14 June 2023; . Cradle Coast Waste Management Group General Managers Meeting Minutes (unconfirmed) – 19 July 2023.	15(2)(g) Information of a personal and confidential nature or information provided to the council on the condition it is kept confidential.

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A suggested resolution is submitted for consideration.”

- “That the Council close the meeting to the public to consider the following matters, they being matters relating to:

Matter	<i>Local Government (Meeting Procedures) Regulations 2015</i> reference
Confirmation of Closed Session Minutes	15(2)(g) Information of a personal and confidential nature or information provided to the council on the condition it is kept confidential”
Minutes and notes of other organisations and committees of the Council <ul style="list-style-type: none"><li>Mersey–Leven Emergency Management Municipal Management Meeting Committee Minutes – 14 December 2022;</li><li>Mersey–Leven Emergency Management Municipal Management Meeting Committee Minutes – 8 March 2023;</li><li>Mersey–Leven Emergency Management Municipal Management Meeting Committee Minutes (unconfirmed) – 14 June 2023;</li><li>Cradle Coast Waste Management Group General Managers Meeting Minutes (unconfirmed) – 19 July 2023;</li></ul>	15(2)(g) Information of a personal and confidential nature or information provided to the council on the condition it is kept confidential.”

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The Executive Services Officer further reports as follows:

- “1 The *Local Government (Meeting Procedures) Regulations 2015* provide in respect of any matter discussed at a closed meeting that the general manager is to record in the minutes of the open meeting, in a manner that protects

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confidentiality, the fact that the matter was discussed and a brief description of the matter so discussed, and is not to record in the minutes of the open meeting the details of the outcome unless the council determines otherwise.

- 2 While in a closed meeting, the council is to consider whether any discussions, decisions, reports or documents relating to that closed meeting are to be kept confidential or released to the public, taking into account privacy and confidentiality issues.
- 3 The *Local Government Act 1993* provides that a councillor must not disclose information seen or heard at a meeting or part of a meeting that is closed to the public that is not authorised by the council to be disclosed.

Similarly, an employee of a council must not disclose information acquired as such an employee on the condition that it be kept confidential.

- 4 In the event that additional business is required to be conducted by a council after the matter(s) for which the meeting has been closed to the public have been conducted, the Regulations provide that a council may, by simple majority, re-open a closed meeting to the public."

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# Associated Reports And Documents



**Central Coast Community Shed Management Committee  
General Meeting  
Minutes of Meeting held at the Community Shed (DocID 460806)**

Monday, 3 July 2023, commencing at 1.36pm

**1 PRESENT/APOLOGIES**

**Members Present:** Rob Mackenzie, Kerry Hays, Dave Dunn, Norm Frampton, Ian Hardstaff, Jenny Doran, Brian Ling, Cr John Beswick, Steve O’Grady, Anthony Kirkpatrick, and Colin Perry

**Apologies:** Barry Purton, Jenni Doran

**Minute Taker:** Melissa Budgeon

**Chairperson:** Ian Hardstaff

**2 CONFIRMATION OF MINUTES**

■ Norm Frampton moved, and Kerry Hays seconded, “That the minutes of the general meeting held on Monday, 5<sup>th</sup> June be confirmed as true and correct.

**Carried**

**3 BUSINESS ARISING FROM MINUTES**

*Forth trough* – no new update to report, still progressing.

*Toilet Refurbishment* – Materials have been ordered and the Asbestos removed. Coordinating the next steps, Geoff from Council to contact Ian Hardstaff. Rob McKenzie to talk to Brett Gleeson Plumbing.

Forth Valley Lions Club have invited the Mens Shed members to a Lions Club meeting on either the 11<sup>th</sup> or 25<sup>th</sup> October, at the Forth Hall.

*Mural* (ongoing item) – still working on identifying an artist that is willing to paint on corrugated iron. It may be a consideration to attach cement sheeting or the like, that is flat and suitable for painting.

Steve O’Grady moved, and Norm Frampton seconded, “That the business arising be confirmed and accepted.

**Carried**



**Central Coast Community Shed Management Committee  
Annual General Meeting – Minutes of Meeting held at the Community Shed  
Monday, 3 July 2023 commencing at 1.05pm closed at 1.35pm**

**1 PRESENT/APOLOGIES**

**Members Present:** Rob McKenzie, David Dunn, Norm Frampton, Ian Hardstaff, Colin Perry, Cr. John Beswick, Jenni Doran, Melissa Budgeon, Steve O’Grady, Barry Purton, Kerry Hays, Brian Ling and Anthony Kirkpatrick

**Apologies:** Barry Purton

**Coordinator / Admin:** Melissa Budgeon

**2 CONFIRMATION OF MINUTES**

It was resolved, “That the minutes of the Annual General Meeting held on Monday, 5 July 2022 are confirmed as correct.” Dave and Ian

**Carried**

**3 ANNUAL REPORT**

**Chairperson**

The Chairperson, Rob McKenzie tabled and presented the Annual Report to the meeting.

Rob McKenzie indicated his decision to step down from the role of Chairperson of the Committee. Rob has provided exemplary leadership along with many hours to see the Shed operate and increase membership, programs and participation over 10 plus years. His contributions made to this valued community program continue to improve everyday lives for so many that enjoy the facility.

Cr Beswick passed on his congratulations and appreciation to Rob from the Council.

■ Colin Perry moved and Jenni Doran seconded, “That the 2022–2023 Annual Report be tabled and accepted.”

**Carried**

**4 FINANCIAL REPORT**

**Administration**

Melissa provided a report on the 2022–2023 Annual Financial Statement.

■ Melissa Budgeon moved, and Steve O’Grady seconded, “That the 2022–2023 Annual Financial Statement be accepted in principle, pending finalised accounts being processed.

The 2023–2024 expenditure estimate is set for \$8,000 and the income estimate is \$6,000.00.

**Carried**

## **5 ELECTION OF COMMITTEE MEMBERS**

Rob McKenzie stepped down as chairperson and called for nominations from the floor for the election of Committee Members for 2023–2024.

### **Nominations were taken for Chairperson**

Ian Hardstaff was nominated by Rob McKenzie, seconded by David Dunn.

**Nominated and Accepted**

As there was one nomination for Chairperson, Ian Hardstaff accepted and was elected to the position of Chairperson.

### **Nominations were taken for Vice Chairperson**

Steve O’Grady was nominated by Rob McKenzie, seconded by Jenni Doran.

**Nominated and Accepted**

As there was one nomination for Vice Chairperson, Steve O’Grady accepted and was elected to the position of Vice Chairperson.

### **Nominations were taken for Shed Liaison (a written nomination was received)**

Barry Purton was nominated by Robert McKenzie, seconded by Ian Hardstaff.

**Nominated and Accepted**

As there was one nomination for Shed Liaison, Barry Purton accepted and was elected to the position of Shed Liaison.

### **Nominations were recommended for the Women’s Group Representative**

Jenni Doran and Vicki Whitfield were nominated by the Womens Group as joint representatives.

**Nominated and Accepted**

### **Nominations were taken for Community Services Group Representative**

Norm Frampton was nominated by Kerry Hays, seconded by Brian Ling.

**Nominated and Accepted**

### **Nominations were taken for Equipment Coordinator/Safety Officer Representatives**

David Dunn was nominated by Rob McKenzie, seconded by Norm Frampton.

**Nominated and Accepted**



**Nominations were recommended for Shed Supervisor Representatives**

Mens Shed Representatives will be updated and ratified at the next general Community Shed Committee meeting.

**Resolved**

**6 GENERAL BUSINESS**

**CHARTER– UP DATE THE TIMES AND PROGRAM DETAILS.**

**FEES AND CHARGES** – to continue at the current fee.

**Resolved**

**7 CLOSURE**

As there were no other matters for discussion the Annual General Meeting was closed at 1.32pm. Members were asked to stay and attend the General Meeting of the Committee.

**8 APPENDICES**

- 1 Financial Report
- 2 Chairman's Annual Report

# Appendices



Doc. ID:

## 2022–2023 Financial State as at, June 30<sup>th</sup>, 2023.

<b><i>Revenue</i></b>	<u>Estimates</u>	<u>Actual</u>
Membership Fees	3,000.00	\$3,696.37
Groups	2,000.00	\$660.00
Material Donations		
Project Donations	2,000.00	\$693.28
GST allocation		
	<u>\$7,000.00</u>	<u>\$5,049.65</u>

<b><i>Expenditure</i></b>	<u>Estimates</u>	<u>Actual</u>
Telstra/Internet	600.00	\$349.91
Office/cleaning	200.00	\$109.09
Testing and tagging	1,150.00	
Petty Cash	500.00	\$122.73
Training - 1st Aid	1,000.00	
Membership - AMSA, TMSA	100.00	
Insurance	500.00	\$467.56
Repairs and Maintenance	1,200.00	\$1774.60
Safety Equipment	1,000.00	\$257.87
Project Materials	1,500.00	\$57.27
Water/Sewage	50.00	\$1.14
Cleaning materials	200.00	\$49.95
<b><i>Estimate</i></b>	<b>\$8,000.00</b>	<b><u>\$3,190.12</u></b>



Doc. ID:

**ANNUAL REPORT FOR CENTRAL COAST  
COMMUNITY SHED  
2022-23**

This year has been another year of dedicated activity at the shed.

Our membership sits at around 70 financial members and our daily attendance has increased to pre covid times, back to 35 - 40 on men's days, ladies up to 25 and coffin club approximately 5.

The extended workshop area has proved itself with all benches occupied with members actively engaged in projects for themselves as well as members of the community, some of these include sensory tables for play groups and private citizens, refurbishing RSL signs in Anzac Park, an outdoor seat for Ulverstone Red Cross, repair of dining tables, trailer repairs, a community library depicting a boat and rabbit hutches. The arrangement with the local motor bike shop has enabled us to gain a sizeable amount of recycled timber from the large pallets that are donated to us.

During the year we extended the concrete paving near the garden beds, cutting down on mud and allowing easier access for the trailers. Also some new lighting in the timber storage area. After considerable discussion and visit by council engineering dept we have progressed a plan for the upgrade of the old toilet block which is adjacent to the shed. This will be converted to a unisex facility as an interim measure. We have been successful in gaining a small grant to help with this project. The remainder will be financed from the community shed budget and men's shed.

Bus trips this year included day trips to the wooden boat festival Hobart, Cradle Mt, and Liawenee open day including the Wall at Derwent Bridge. All trips were well attended and enjoyed by all. There are more of these in the pipeline including visits to other sheds.

Guest speakers this year have included representatives from the women's shelter, stroke foundation, Mr Royce Fairbrother, and Mr Kelly Hunt a Tarfish representative. For men's health week we invited Mr Neil Orr the local Osteopath who discussed issues around muscles, ligaments, and the whole spine and nervous system.

The program for the schools this year has included the three gov schools sending up to 4 pupils each week to the shed for an hour.

We introduce them to the tools and equipment that is available. This year we have refined the curriculum for them, some of the projects are cutting boards, clocks, tool boxes and boot pullers. Thanks to the volunteers who enable this program to continue.

The garden continues to flourish thanks to the men who tend it, also for the contribution and continual supply of horse manure. Some of the excess is taken to the New Mornings facility to help with their community garden.

We are constantly asked by members of the community to come and clean out shed's where the people have moved or passed away with all equipment and timber being donated. A proportion of this can be used at the shed, with the remainder sold by tender or donated to other sheds around the state.

For the last three years the men's shed has sponsored the Delta Dog program. This year Ted (a golden Labrador) owned by shed member Ron Gaby has been a constant visitor as well as attending the connect cafe and other establishments along the coast, this involves a lot of after hours and travelling so thanks Ron.

Finally I must thank Barry Purton (sec-treasurer) for his dedicated work in the office, he has gained a formidable reputation in this roll!!!!.

Also Allison Kable, Melissa and the committee members for their help and support. Last but not least every member who endeavoured to make this a happy and enjoyable place to be.

Remember we are here for our own health and wellbeing.

Thank you.

# Ulverstone Community Swimming Centre Management Committee

Meeting Minutes: Tuesday, 4 July 2023 at 3.30pm

Doc. ID: 460809

## 1 PRESENT/APOLOGIES

Present:

**DECYP Representatives:** Beth Osborne Assistant Director, Curriculum Programs (TEAMS), Alan Graham – NW Regional Coordinator SWSP, Michael Wilson– Pool Attendant

**Council Representatives:** Melissa Budgeon –Community Wellbeing Officer

**Community Representatives:** Steve Crocker – Community Representative (Chair)

**Apologies:** Simon Dent – USC Principal, Liz Eustace – Pool Supervisor, Cr. Amanda Diprose, Cr Sophie Lehmann

**Acknowledgement of Country:**

*The Council acknowledges and pays respect to the traditional owners of Lutruwita (Tasmania), the Palawa/Pakana people. We acknowledge the Punnilerpanner tribe of this Northern Country, and in doing so, we celebrate one of the world's oldest continuous cultures.*

## 2 CONFIRMATION OF MINUTES

■ Alan Graham moved and Michael Wilson seconded, “The minutes of the previous meeting dated Tuesday, 23 May 2023 be accepted as a true and accurate record.”

Carried

## 3 BUSINESS ARISING FROM THE PREVIOUS MINUTES

- External building sign – has been installed on the building.

## 4 DEPARTMENT FOR EDUCATION CHILDREN & YOUNG PEOPLE UPDATE

Beth Osborne Assistant Director, Curriculum Programs presented and discussed the Jobs Orders spreadsheet (below).



# Meeting Notes

Council Chambers

Thursday, 6 July 2023 at 9.15am



Doc ID: 460804

1. **Meeting Open – Chair - Daryl Connelly**

2. **Acknowledgement of Country**

I acknowledge and pay respect to the Tasmanian Aboriginal community as the traditional owners and custodians of this land on which we live, learn and work.

3. **Present:**

**Penguin District School:** Kade Franks, Emma Bracken, Angela McAuliffe

**North West Christian School:** Wayne Pepper, Elana Tuaoi and Lachlan Purton

**Council:** Daryl Connelly, Melissa Budgeon

**Guests:** Katie Lack – Headspace Centre Manager. Burnie and Devonport

**Apologies:**

**Ulverstone Secondary College:** Tahli Williams, Matthew Brooks, Maddie Filz, Hugh Mayberry, Simon Dent

**Leighland Christian School:** George Anderson, Alex Keddie, Kelly Dernehl

**Penguin District School:** Kaitlee Ray.

4. **Meeting notes from 11 May – confirmed.**

5. **Youth Week Event**

Emma mentioned the skate park event that she attended and shared that there was great participation, people attended from all over, including Launceston and Hobart. Whilst it was cold and got colder as the night went on, it was something quite different skating under lights. Would have been great to have more food options – but the sausage sizzle was well received. Questions were asked if it was a good spectacle and yes, a few people did come to just watch. Hoping that the event may spark future improvements for the area with lighting.

6. **Youth Voice and Youth Survey**

Survey is live, link forwarded to all reps – look to review the results in September, and have a look at the return data as at the August 3<sup>rd</sup> meeting. To be placed on the website as well.



## 7. Event Planning

Katie Lack from Headspace attended the meeting to learn about the event plan to date. Katie was delighted to hear about the great ideas and that the project was about sharing the support that is available on the coast. Katie also offered to the group that a tour of the Headspace facilities is available if the group was interested.

Key points for noting: Rebecca Wells is the Community Engagement officer for Headspace and she will be able to provide support for the event. Rebecca has offered to meet up with Students (even during the holiday period) or as soon as practical to assist with details like promotion or ideas on activities and vendors. It was suggested that the tasks be divided up so that they are covered off by a person to take the lead on them to spread the workload.

Angela McAuliffe also has confirmed that Alex Pearce is willing to do a short video message (can't be here in person on 22 September).

### Event Details/Plans to date -

**Date** – Friday 22 September Twilight/after school event. 4pm – 7pm – fewer hours to keep is action packed and engaging.

### Event Name -

Ideas sort for the name of the Event.

**Theme** – Orange, the colour of Headspace

Invite Kate from Headspace to the next meeting (via Angela)

**Entertainment/Bands** – consider a draw card band for the finale of the night – school choirs.

**Vendors** – Food. Suggested that someone visit Beach Hut to let them know that it is on. Confirm an update from Matthew on food van options for the event.

**Vendors** – other info Stalls

Ideas re sourcing other vendors/activities.

### Promotion

Consider a student that could design a poster for the event.

Ideas for a poster design

**Venue** – Outdoor Entertainment Centre (Booked)

**Budget** (suggested items) \$2,500.

Audio/Sound – (guesstimate - \$1500)

Marketing (Printing \$200)

Security – suggested that approaching a service club to assist with any issues, notifying the Police that it is on is also another way to gain support from services.

## 8. School reports - NAIDOC Week activities and celebrations have been the focus towards the end of term.

### Next meeting:

Thursday – 3 August, Northwest Christian School. (Focus will be on Event planning)

**Meeting Closed** 10.25am

#### 4 FINANCIAL REPORT (as attached)

##### *Attendance*

Mens	468	avg	36
Women	82	avg	20
Coffin	5 only one day in June.		

Melissa moved, and Steve O'Grady seconded, "That the financial report tabled be confirmed as true and correct.

Carried

#### 5 GENERAL BUSINESS

*Toilet upgrades* – asbestos has been removed and the project is ready for works to commence. Community Wellbeing Officer to contact Building Maintenance Officer – Geoff Swinden and confirm details.

*Wood lathe dust extraction* – ongoing.

*Upgrade of the mobile* – seeking to upgrade the phone to an iPhone. Agreed to carry out the upgrade of the phone.

*Jack and Jill Day* – looking to advertise for supervisors that are available to be rostered on to open and close the facilities. Without supervisors the day may not be able to operate every week. Open to members and casual participants on Thursdays from 9am – 1pm.

*School Group* – eight week program will start back in term three with three schools on a Wednesday afternoon.

#### 5 CLOSURE/NEXT MEETING

As there was no further business to discuss the meeting closed at 2.10pm.

Next meeting will be Monday 7, August at 1pm.



## 2022–2023 Financial Statement as at, June 30<sup>th</sup>, 2023.

<b>Revenue</b>	<u>Estimates</u>	<u>Actual</u>
Membership Fees	3,000.00	\$3,696.37
Groups	2,000.00	\$660.00
Material Donations		
Project Donations	2,000.00	\$693.28
GST allocation		
	<u>\$7,000.00</u>	<u>\$5,049.65</u>

<b>Expenditure</b>	<u>Estimates</u>	<u>Actual</u>
Telstra/Internet	600.00	\$349.91
Office/cleaning	200.00	\$109.09
Testing and tagging	1,150.00	
Petty Cash	500.00	\$122.73
Training - 1st Aid	1,000.00	
Membership - AMSA, TMSA	100.00	
Insurance	500.00	\$467.56
Repairs and Maintenance	1,200.00	\$1774.60
Safety Equipment	1,000.00	\$257.87
Project Materials	1,500.00	\$57.27
Water/Sewage	50.00	\$1.14
Cleaning materials	200.00	\$49.95
<b>Estimate</b>	<b>\$8,000.00</b>	<b><u>\$3,190.12</u></b>

## SCHEDULE OF DOCUMENTS FOR AFFIXING OF THE COMMON SEAL

Period: 18 July to 21 August 2023

- . TasNetworks Easement Deed  
T630550 Upgrade / Relocation, Cluan Crescent Ulverstone  
Vol. 5433 Fol.135
- . Part 5 Agreement  
Land off Trevor Street, Ulverstone (formerly CT240610/1)  
(Now named Udiminia Drive and Jernej Way)  
SUB2009.3-1 – Condition No. 4 on Planning Permit
- . Final Plan of Survey and Schedule of Easements  
1369 Loongana Road, Loongana  
DA2023320 – Subdivision – 3 Resource Development lots
- . Petition to Amend Seal Plan  
68 Westella Drive, Ulverstone  
OA202316 – Removal of right of way



Barry Omundson  
GENERAL MANAGER



## **SCHEDULE OF CONTRACTS AND AGREEMENTS**

*(Other than those approved under the common seal)*

Period: 18 July to 21 August 2023

### *Agreements*

- . Lease Agreement – Unit 6 Ganeswy – 51–55 Queen Street, West Ulverstone  
Resident (lessee) and Central Coast Council (lessor)  
Signed on: 17 July 2023
- . APHU Agreement – Unit 2 Alexandra Apartments – 9 Alexandra Road,  
Ulverstone  
Resident (lessee) and Central Coast Council (lessor)  
Signed on: 11 August 2023
- . Lease Agreement – Penguin Sports and Services Club  
Penguin Sports and Services Club and Penguin Bowls Club (lessee) and  
Central Coast Council (lessor)  
Signed on: 14 August 2023

### *Contracts*

- . Contract No. 1 /2023–2023 – dated 24 July 2023  
Gary Cole with Urban Discovery  
Design of sensory sculptures for Penguin Foreshore Playground Development  
Contract amount: \$52, 500 (Exc. GST)

A handwritten signature in black ink, appearing to read 'Barry Omundson'.

Barry Omundson  
GENERAL MANAGER



**SCHEDULE OF CORRESPONDENCE RECEIVED ADDRESSED TO  
MAYOR AND COUNCILLORS**

Period: 18 July to 21 August 2023

- . An email from a ratepayer regarding the incorrect use of bicycle racks at local supermarket.
- . A letter from Lions Club of Ulverstone gesturing support for an All Abilities Playground to be established in the Ulverstone area.
- . An email from a ratepayer regarding the future of the Penguin Bins.
- . An email from a ratepayer thanking Council for the recycling unit that is located at the Council Administration Centre.

A handwritten signature in black ink, appearing to read 'Barry Omundson'.

Barry Omundson  
GENERAL MANAGER

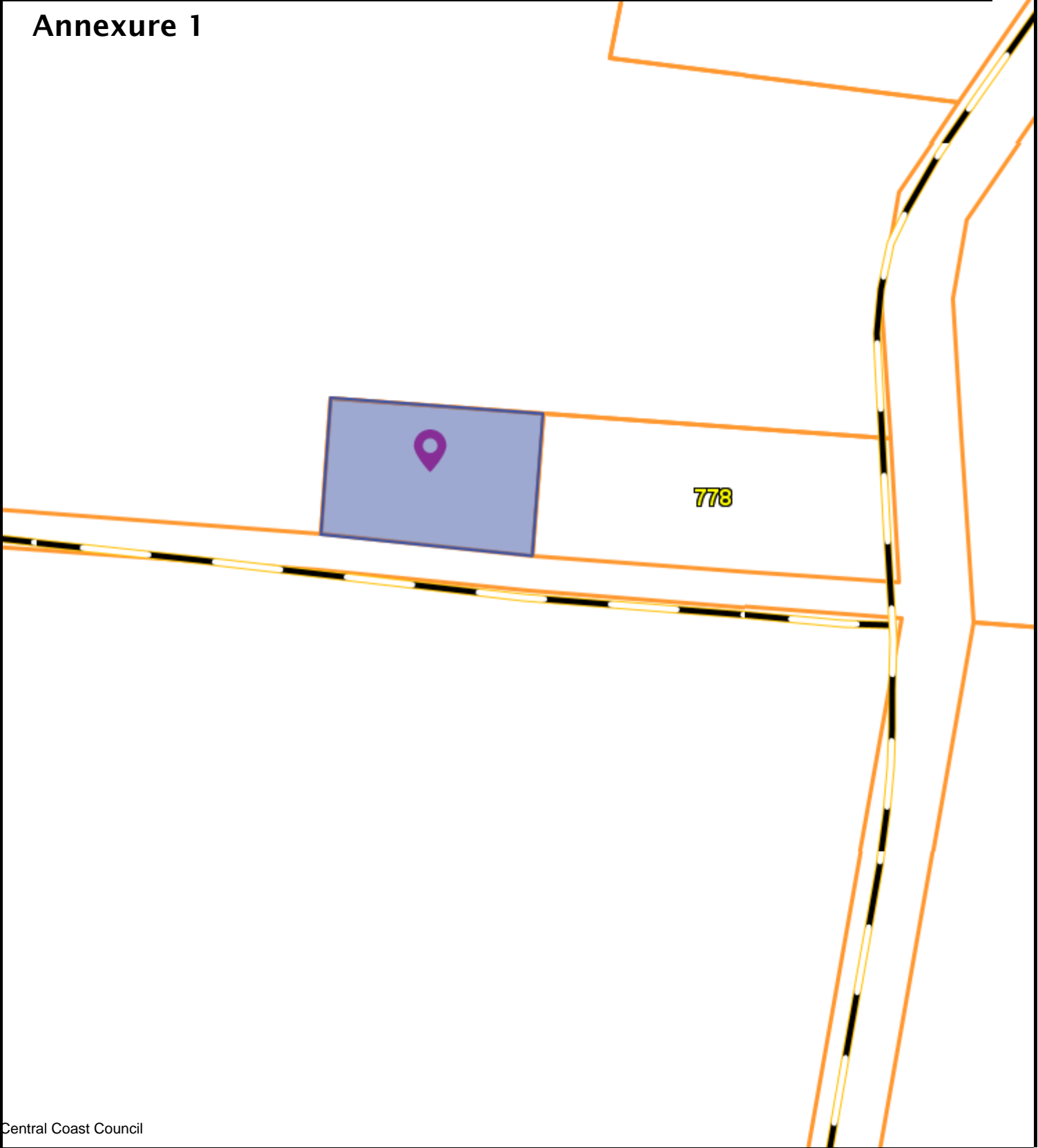
**Central Coast Council**  
**List of Development Applications Determined**  
**Period from: 1 July 2023 to 31 July 2023**

Application Number Display	Address	DA Type	Proposed use	Application Date	Decision Date	Day determined	Cost Of Works
DA2020368 - 1	48 Jermyn Street ULVERSTONE,TAS,7315	Minor amendment of a Permit.	Minor Amendment (deck for Unit 3) - Residential - demolition of all buildings and construction of three multiple dwellings	14/06/2023	12/07/2023	15	\$5,000.00
DA2021247 - 1	393 Leith Road FORTH,TAS,7310	Minor amendment of a Permit.	Minor Amendment - Hotel Industry - alterations, additions and demolitions - Use Standards	29/06/2023	18/07/2023	13	\$300,000.00
DA2022159	2 Waverley Road ULVERSTONE,TAS,7315	Discretionary	Subdivision incorporating land fill to create 17 residential lots	31/05/2022	17/07/2023	229	\$0.00
DA2022175	220 Kimberleys Road ULVERSTONE,TAS,7315	Discretionary	Extractive Industry - decommission and rehabilitation of 3 sediment ponds and open drains and upgrade of existing stormwater sediment pond	21/06/2022	17/07/2023	27	\$5,000.00
DA2022350	86 Main Road PENGUIN,TAS,7316	Permitted	Community Meeting and Entertainment and General Retail and Hire (social enterprise)	21/12/2022	12/07/2023	2	\$1,000.00
DA2023008	24 Kywong Crescent WEST ULVERSTONE,TAS,7315	Discretionary	Residential - single dwelling and retrospective retaining walls	17/01/2023	5/07/2023	30	\$400,000.00
DA2023083	Ozanne Drive GAWLER,TAS,7315	Discretionary	Subdivision - 2 residential lots	6/04/2023	19/07/2023	36	\$20,000.00
DA2023120	48 Queen Street WEST ULVERSTONE,TAS,7315	Discretionary	General Retail and Hire - demolition of existing Bottle Shop and dwelling and construction of new drive-through Bottle Shop and Subdivision - consolidation	12/05/2023	5/07/2023	27	\$500,000.00
DA2023122	9 Dry Street LEITH,TAS,7315	Discretionary	Subdivision - 4 residential lots	12/05/2023	24/07/2023	46	\$20,000.00
DA2023126	61 Eastland Drive ULVERSTONE,TAS,7315	Permitted	Visitor Accommodation - short term accommodation	16/05/2023	17/07/2023	0	\$10,000.00
DA2023129	82 Main Road PENGUIN,TAS,7316	Discretionary	Service Industry - laundrette	17/05/2023	13/07/2023	27	\$80,000.00
DA2023136	30 Preservation Drive (formerly part of 9 Main Road) PENGUIN,TAS,7316	Discretionary	Residential - single dwelling and shed – Setbacks and building envelope for all dwellings; and reliance on C7.0 Natural Assets Code	23/05/2023	31/07/2023	28	\$650,000.00
DA2023145	4 Amherst Street WEST ULVERSTONE,TAS,7315	Discretionary	Residential - verandah, garage and studio	1/06/2023	3/07/2023	27	\$50,000.00
DA2023149	Hays Road (CT165210/2, CT165210/1 & CT165210/6) SPALFORD,TAS,7315	Discretionary	Utilities - minor utilities - construction of solar panels to generate power equivalent to on-site consumption, access and associated works	7/06/2023	14/07/2023	25	\$100,000.00
DA2023151	80 Deviation Road PENGUIN,TAS,7316	Discretionary	Subdivision - 6 residential lots	8/06/2023	17/07/2023	24	\$80,000.00
DA2023152	41 Berkshire Parade PENGUIN,TAS,7316	Discretionary	Residential - combined shed and carport	8/06/2023	13/07/2023	22	\$35,000.00
DA2023160	115 Purtons Road NORTH MOTTON,TAS,7315	Permitted	Residential - shed	20/06/2023	3/07/2023	11	\$35,000.00

DA2023161	35 Walker Street ULVERSTONE,TAS,7315	Discretionary	Residential – carport	19/06/2023	17/07/2023	26	\$8,000.00
DA2023170	298 Stubbs Road FORTH,TAS,7310	Discretionary	Residential - demolition of existing outbuildings and alterations and additions to single dwelling - Site coverage	23/06/2023	21/07/2023	22	\$600,000.00
DA2023173	6 & 8-10 Trevor Street ULVERSTONE,TAS,7315	Permitted	Subdivision - consolidation of land	26/06/2023	7/07/2023	9	\$10,000.00
DA2023175	1 Locket Street ULVERSTONE,TAS,7315	Permitted	Subdivision - consolidation of two residential lots	28/06/2023	20/07/2023	1	\$5,000.00
DA2023177	120 Bienefelts Road TURNERS BEACH,TAS,7315	Permitted	Residential - shed	30/06/2023	13/07/2023	7	\$17,785.00
DA2023178	41 Boyes Street TURNERS BEACH,TAS,7315	Permitted	Residential - single dwelling	3/07/2023	12/07/2023	6	\$300,000.00
DA2023181	57 Water Street (Site 55) ULVERSTONE,TAS,7315	Permitted	Visitor Accommodation - extension to existing caravan annex (providing bathroom facilities)	5/07/2023	13/07/2023	3	\$10,000.00



# Annexure 1



Central Coast Council



CENTRAL COAST COUNCIL  
19 King Edward St  
Ulverstone  
TAS 7315  
Telephone: 03 6429 8900  
admin@centralcoast.tas.gov.au



9-Jun-2023

MOTTS ROAD (CT76225/1),  
GAWLER  
DA2023140

**IMPORTANT**  
This map was produced on the GEOCENTRIC DATUM OF AUSTRALIA 1994 (GDA94), which has superseded the Australian Geographic Datum of 1984 (AGD66/84). Heights are referenced to the Australia Height Datum (AHD). For most practical purposes GDA94 coordinates, and satellite derived (GPS) coordinates based on the World Geodetic Datum 1984 (WGS84), are the same.

**Disclaimer**  
This map is not a precise survey document  
All care is taken in the preparation of this plan; however, Central Coast Council accepts no responsibility for any misprints, errors, omissions or inaccuracies. The information contained within this plan is for pictorial representation only. Do not scale. Accurate measurement should be undertaken by survey.  
© The List 2023.  
© Central Coast Council 2023.

50 m  
Scale =  
1:1470.420

# Annexure 2



PO Box 220  
19 King Edward Street  
Ulverstone Tasmania 7315  
Tel (03) 6429 8900  
  
admin@centralcoast.tas.gov.au  
www.centralcoast.tas.gov.au

**Mary-Ann Edwards**

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## Application for Planning

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### *S.57 Land Use Planning and Approvals Act 1993*

The following application has been received:

Application No.: **DA2023140**

Location: **Motts Road (CT76225/1), Gawler**

Proposal: **Residential (retrospective) single dwelling and shed (shipping container)**

Performance Criteria: **Discretionary use in Agriculture Zone; Setbacks**

The application may be inspected at the Administration Centre, 19 King Edward Street, Ulverstone during Office hours and on the council's website: [www.centralcoast.tas.gov.au](http://www.centralcoast.tas.gov.au). Any person may make representation in relation to the applications (in accordance with S.57(5) of the Act) by writing to the General Manager, PO Box 220, Ulverstone 7315 or by email to [admin@centralcoast.tas.gov.au](mailto:admin@centralcoast.tas.gov.au) and quoting the Application No. *Any representations received by the Council are classed as public documents and will be made available to the public where applicable under the Local Government (Meeting Procedures) Regulations 2015.*

The representation must be made on or before **28 June 2023**

Date of Notification: **14 June 2023**

Sandra Ayton  
GENERAL MANAGER

**CENTRAL COAST COUNCIL**

PO Box 220

49 King Edward Street

ULVERSTONE TASMANIA 7315

Ph: (03) 6429 8900

Email: [planning@centralcoast.tas.gov.au](mailto:planning@centralcoast.tas.gov.au)www: [centralcoast.tas.gov.au](http://centralcoast.tas.gov.au)**CENTRAL COAST COUNCIL****Land Use Planning and Approvals Act 1993****Tasmanian Planning Scheme – Central Coast****PLANNING PERMIT APPLICATION****CENTRAL COAST COUNCIL**

DEVELOPMENT &amp; REGULATORY SERVICES

Received: 29 MAY 2023

Application No: .....

Office use only:

Zone:

Doc. Id .....  
Permit Pathway – NPR/Permitted/Discretionary**Use or Development Site:**

Site Address

1 Motts Road Gawler

Certificate of  
Title Reference

76225/1

Land Area

2000m<sup>2</sup>

Heritage Listed Property

NO



YES



Applicant(s)

N. Richardson

First Name(s)

Narelle

Surname(s)

Richardson

Company name  
(if applicable)

Contact No:

0499985552

Postal Address:

36 Sharps Rd Lenah Valley 7008

Email address:

bardinet11@outlook.com

Please tick box to receive correspondence and any relevant information regarding your application via email.

**Owner(s)** (note – if more than one owner, all names must be indicated)

First Name(s)

Narelle

Middle Names(s)

Jeanette

Surname(s)

Richardson

Company name (if applicable)

Postal Address:

36 Sharps Rd Lenah valley. 7008

**PERMIT APPLICATION INFORMATION**

(If insufficient space for proposed use and development, please attach separate documents)

"USE" is the purpose or manner for which land is utilised.

Proposed Use

Residential

Use Class

Office use only

"Development" is the works required to facilitate the proposed use of the land, including the construction or alteration or demolition of buildings and structures, signs, any change in ground level and the clearing of vegetation.

**Proposed Development** (please submit all documentation in PDF format to [planning@centralcoast.tas.gov.au](mailto:planning@centralcoast.tas.gov.au) separating A4 documents & forms from A3 documents).

To place a demountable, low impact, semi subsistent dwelling on the parcel of land. The intent is to use the dwelling as a eco-friendly home creating minimal to nil impact on the land.

**Value of the development** – (to include all works on site such as outbuildings, sealed driveways and fencing)

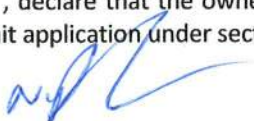
\$ 45,000 ..... Estimate/ Actual

Total floor area of the development ..... 39 .....m<sup>2</sup>

**Declaration of Notice to Landowner****If land is NOT in the applicant's ownership**

I N. Richardson, declare that the owner/each of the owners of the land has been notified of the intention to make this permit application under section 52(1) of the *Land Use Planning and Approvals Act 1993*.

Signature of Applicant



Date 27.5.23

**If the application involves land within a Strata Corporation**


I \_\_\_\_\_, declare that the owner/each of the owners of the body corporation has been notified of the intention to make this permit application.

Signature of Applicant

Date

<b>If the application involves land owned or administered by the CENTRAL COAST COUNCIL</b>	
Central Coast Council consents to the making of this permit application.	
General Managers Signature _____	Date _____
<b>If the permit application involves land owned or administered by the CROWN</b>	
I, _____ the Minister	
responsible for the land, consent to the making of this permit application.	
Minister (Signature) _____	Date _____

*NB: If the site includes land owned or administered by the Central Coast Council or by a State government agency, the consent in writing (a letter) from the Council or the Minister responsible for Crown land must be provided at the time of making the application - and this application form must be signed by the Council or the Minister responsible.*

<b>Applicants Declaration</b>	
I/ we <u>Narelle Richardson</u>	
declare that the information I have given in this permit application to be true and correct to the best of my knowledge.	
Signature of Applicant/s <u></u>	Date <u>27.5.23</u>

Office Use Only	
Planning Permit Fee	\$ .....
Public Notice Fee	\$ .....
Permit Amendment / Extension Fee	\$ .....
No Permit Required Assessment Fee	\$ .....
<b>TOTAL</b>	<b>\$ .....</b>
Validity Date	



## SEARCH OF TORRENS TITLE

VOLUME 76225	FOLIO 1
EDITION 5	DATE OF ISSUE 07-Dec-2022

SEARCH DATE : 19-May-2023

SEARCH TIME : 02.03 PM

DESCRIPTION OF LAND

Parish of BRADWORTHY, Land District of DEVON

Lot 1 on Diagram 76225 (formerly being 249-10D)

Derivation : Part of Lot 5446 Gtd. to G. Bates and Part of  
3A-2R-37Ps. Gtd. to G. Dobson

Prior CT 4683/48

SCHEDULE 1N104739 TRANSFER to NARELLE JEANETTE RICHARDSON Registered  
07-Dec-2022 at noonSCHEDULE 2

Reservations and conditions in the Crown Grant if any

UNREGISTERED DEALINGS AND NOTATIONS

No unregistered dealings or other notations

CENTRAL COAST COUNCIL

DEVELOPMENT &amp; REGULATORY SERVICES

Received: 29 MAY 2023

Application No: .....

Doc. Id .....

No. 204

The Common Seal of the Warden, Councillors and Electors of the Municipality of Ulverstone has been hereunto affixed in the presence of us this 11th day of August 1951 in pursuance of authorisation given at a meeting of the said Council held on the day of August 1951

*John Sabey* WARDEN  
*A. J. Harris* COUNCILLOR  
*M. J. Harris* COUNCIL CLERK  
No. OF APPLICATION



COUNTY OF DEVON

PARISH OF BRADWORTHY

REGISTERED NUMBER  
**76225**

REFERE

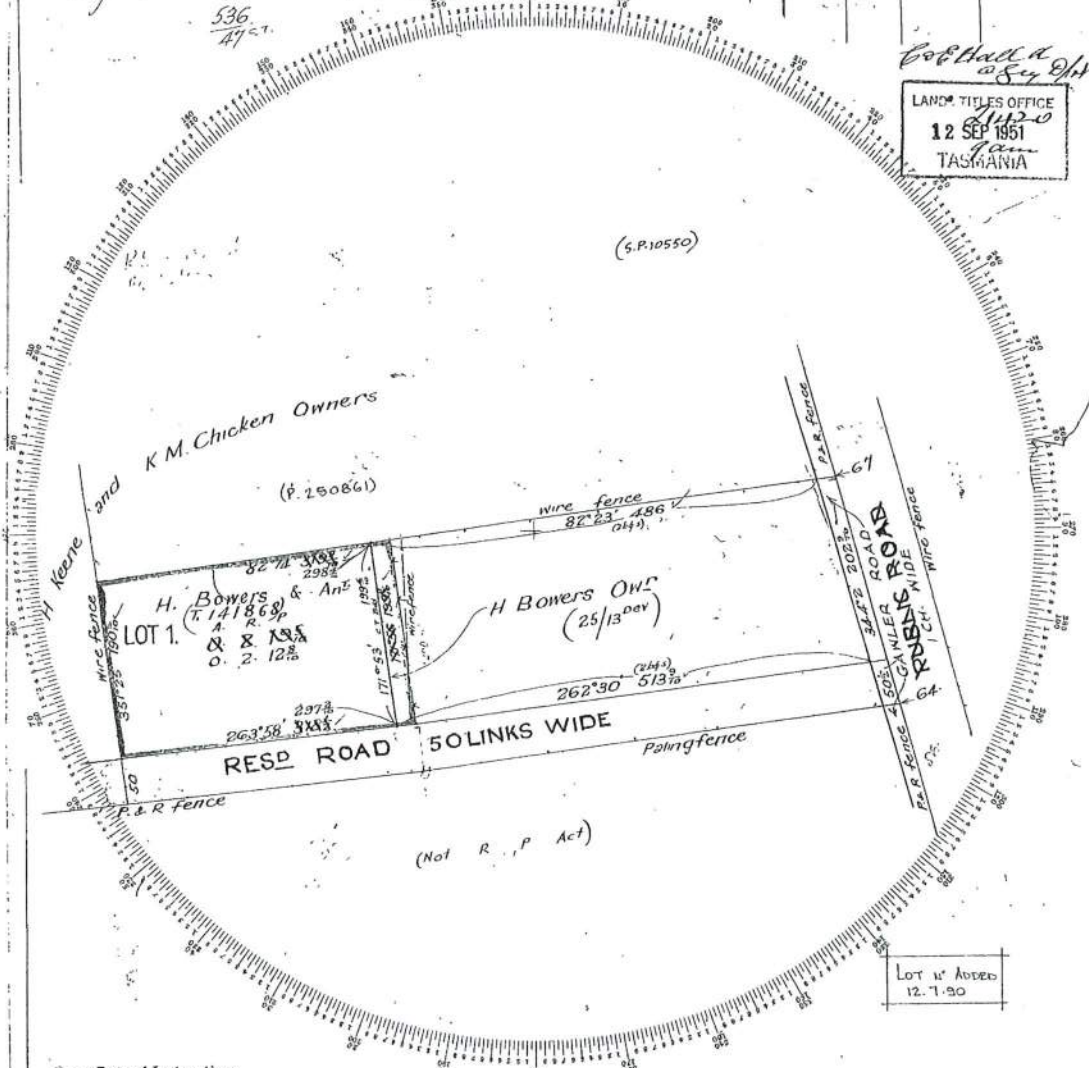
COL.	BEARING	DISTANCE IN LINKS	FROM

Scale One Chain to an inch

Part of Lot 5446 Ct. to George Bates & George Dobson

*Hugh Keene & Co*  
536  
47

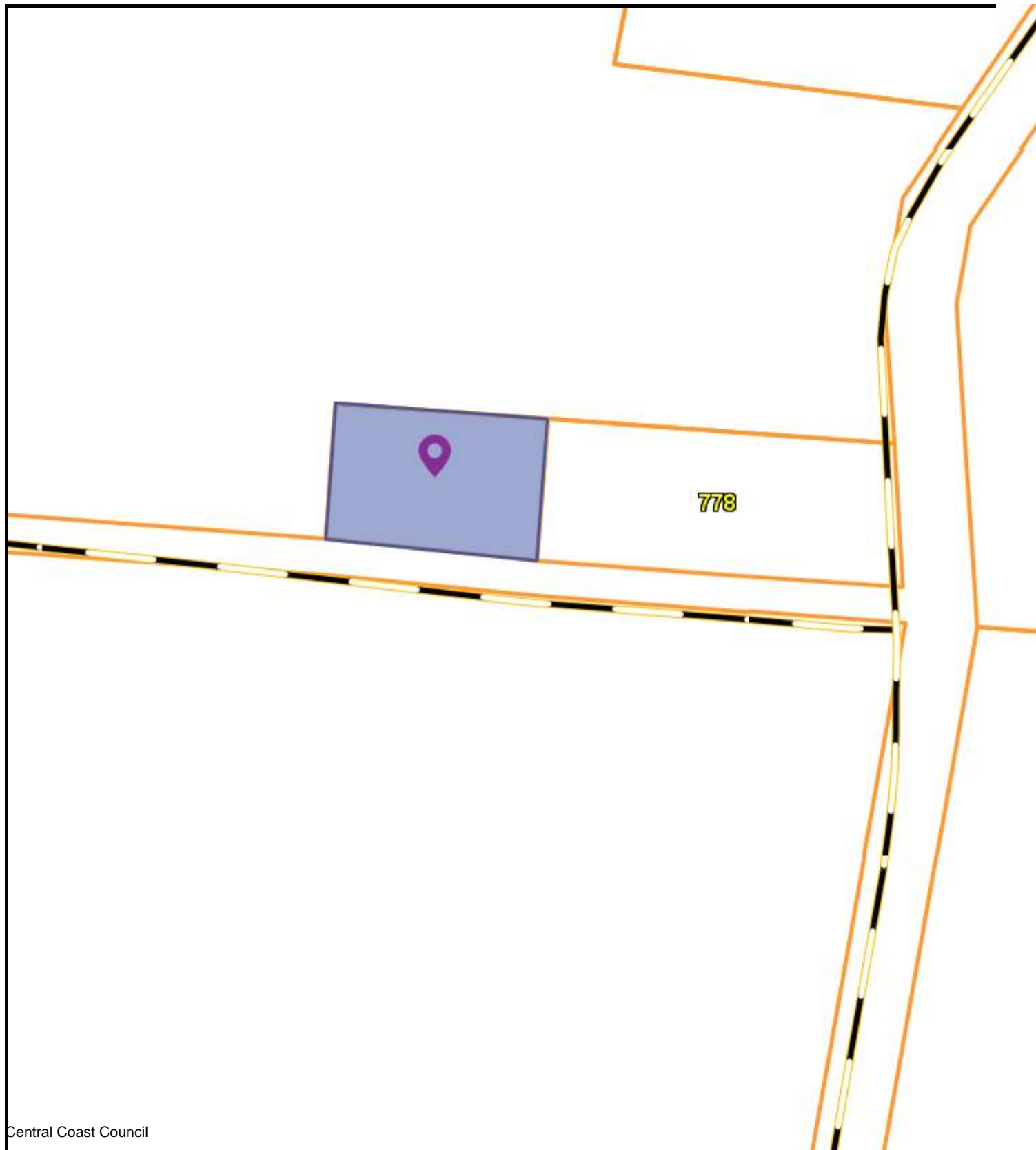
LAND TITLES OFFICE  
12 SEP 1951  
TASMANIA



To be filled in  
By Surveyor.  
Date of Instructions  
Survey commenced  
Survey finished 25.7.51  
Error of close 1 in  
Plotted by *MR. H.*  
Examined as to boundaries  
Mathematically checked *MR. H.*  
Entered on Card by  
Dated this 13th day of August, 1951

I, *Charles Kingston Goddard* of Ulverstone  
Registered Surveyor, of Tasmania, do hereby certify that this plan has been made from surveys executed by me or under my own personal supervision, inspection, and field check, and that both plan and survey are correct, and have been made in accordance with the Land Surveyors' By-Law No. 2, dated 3rd July, 1946.

*CK Goddard*  
Authorised Surveyor.



Central Coast Council



CENTRAL COAST COUNCIL  
19 King Edward St  
Ulverstone  
TAS 7315  
Telephone: 03 6429 8900  
admin@centralcoast.tas.gov.au



9-Jun-2023

**MOTTS ROAD (CT76225/1),  
GAWLER  
DA2023140**

#### IMPORTANT

This map was produced on the GEOCENTRIC DATUM OF AUSTRALIA 1994 (GDA94), which has superseded the Australian Geographic Datum of 1984 (AGD66/84). Heights are referenced to the Australia Height Datum (AHD). For most practical purposes GDA94 coordinates, and satellite derived (GPS) coordinates based on the World Geodetic Datum 1984 (WGS84), are the same.

#### Disclaimer

This map is not a precise survey document

All care is taken in the preparation of this plan; however, Central Coast Council accepts no responsibility for any misprints, errors, omissions or inaccuracies. The information contained within this plan is for pictorial representation only. Do not scale. Accurate measurement should be undertaken by survey.

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**50 m**

Scale =  
**1:1470.420**



## To Whom It May Concern

*RE: 1 Motts Road Gawler (CT 76225/1) identified under Land Use Code 5.4.3 Rural residential without Agriculture. Source: Land Information Systems Tasmania (Data: Land Information Systems Tasmania). Currently according to Central Coast Council's Land Use Planning office as redefined and identified as reverted to code 3.2.0 Grazing and modified pasture, Agricultural under Central Coast Council's Land Use Planning office.*

As per initial contact via phone, with Central Coast Council's Land Use Planning office in November 2022 and again on March 10<sup>th</sup> 2023, I am submitting this proposal to the Central Coast Council and the Council's Land Use Planning office, using email as a preferred form of contact. The context and content of my Land Use proposal being submitted is to ensure all details and submissions of this proposal will be on record as part of my application. During both initial telephone calls the Town Planner from Central Coast Council's Land Use Planning office I spoke with, was not happy to discuss any future development options that may apply to my property which left me feeling extremely disappointed and unwelcome in the Central Coast Council area.

At State Government level, this parcel of land was zoned Rural Residential. However, due to the impact of a Rural Residential Zoning on local government services, such as Town Water and a Waste Management Collection Service, a zoning of this parcel of land as Agricultural with a caveat to place a low impact, eco-friendly dwelling on the site at 1 Motts Roads Gawler would have no impact on the current council services, but would provide a semi-subsistent lifestyle for the owner.

During these current times where there is a substantial increase in the absence of appropriate housing, the opportunity to place a demountable, low impact, semi-subsistent dwelling on the parcel of land at 1 Motts Road Gawler will provide both permanent accommodation and a tidy, functional piece of land. The dwelling could be plumbed to accessible tank water and could utilise solar as the main form of energy required to power any necessary appliances. The intent is to use the dwelling as an eco-friendly, subsistent home, creating minimal to nil impact on the land. The dwelling has already been built, allowing for a smooth and quick transition to the block of land at 1 Motts Road Gawler. The size of the dwelling is one bedroom with an ensuite, and one open plan living space. This building was built and completed to lock up stage by a qualified carpenter/builder at Tas Cladding, Seb Van Der Meulen. The building exterior dimensions are as follows: Length of back wall is 10 metres

- Width of side wall which would face to the west is 6 metres
- Width of side wall which would face to the east is 3 metres
- Length of front wall is 10 metres with an inlay of 3 metres allowing for a deck or patio area of 7 metres length and 3 metres depth
- 39 sq. mts

After taking ownership of this parcel of land, the accumulated rubbish, heavy vegetation and overgrowth of weeds such as blackberries, and the eradication of

**CENTRAL COAST COUNCIL**

DEVELOPMENT & REGULATORY SERVICES

Received: 29 MAY 2023

Application No: .....

Doc. Id .....

vermin and snakes has made a substantial difference to the immediate and surrounding areas.

This process has taken approximately six months of intensive labour and persistence. The parcel of land is now safer, due to extremely low fire danger risk and minimal to no pest infestation of the current and, ultimately, the surrounding properties. The land at 1 Motts Road Gawler now has a naturally pleasant aesthetic value. This will not be possible to maintain if no permanent residence is available. This has been noted with interest and importance to, and by, the surrounding properties and neighbours. Most neighbours have already introduced themselves and voiced their accolades as to the standard of the property as it currently sits.

Accordingly, there would be no setbacks occur with a low impact dwelling being placed on the land. The area of land on the property where a dwelling can be appropriately placed is not suited to cropping or planting of any nature. The Macrocarpa trees limit the first 25% of land to complete shade for 8 to 14 hours of daylight hours per day depending on the season. The remaining area is encumbered by iron ore rock with extremely shallow soil. Therefore, the land would not become sterile, but would maintain the status quo. There is limited area on this parcel of land where it is suitable for minimal planting; i.e.: amongst the iron ore rock veins is unsuitable for cropping but suited to a small vegetable garden

Due to the public thoroughfare, namely Motts Road, the adjacent land to the south-east would be limited and unable to adjoin the property at 1 Motts Road Gawler. The property to the east is already established with a dwelling and sheds and the property to the north has access via alternative routes at any given time.

Enclosed within this previously sent email, please find attached the Agricultural Land Assessment Report for the property at 1 Motts Road, Gawler as completed by Ms Ali Dugand, Agricultural Ecologist, WalkerAg Consultancy to support and direct any decisions based on this application. There are evidentiary photos also included as to the state of the parcel of land when first acquired as opposed to the current state of restoration of existing buildings and re-establishment of natural lawn and trees.

Beginning this new phase in my life I am truly anticipating and hoping for a positive outcome, which will allow me to move forward with plans to live a quieter, eco-friendly, more subsistent lifestyle on this naturally picturesque parcel of land at 1 Motts Road Gawler.

Regards

Narelle Richardson

C/- 36 Sharps Road

Lenah Valley TAS 7008

Email: [bardinet11@outlook.com](mailto:bardinet11@outlook.com)

Phone: 0499985552



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Keene

Wire fence

351°25' 190%

LOT 1.

45m

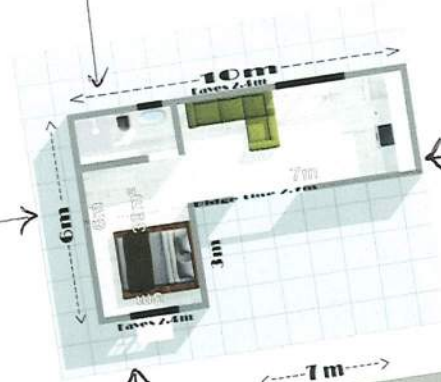
Approximate  
site of  
rock belt



24m.

Shipping Container

Shed



13m

15m

7m

Shed  
Existing.

Septic &  
Greywater

Carbon  
Shed

Water  
Tank

Driveway

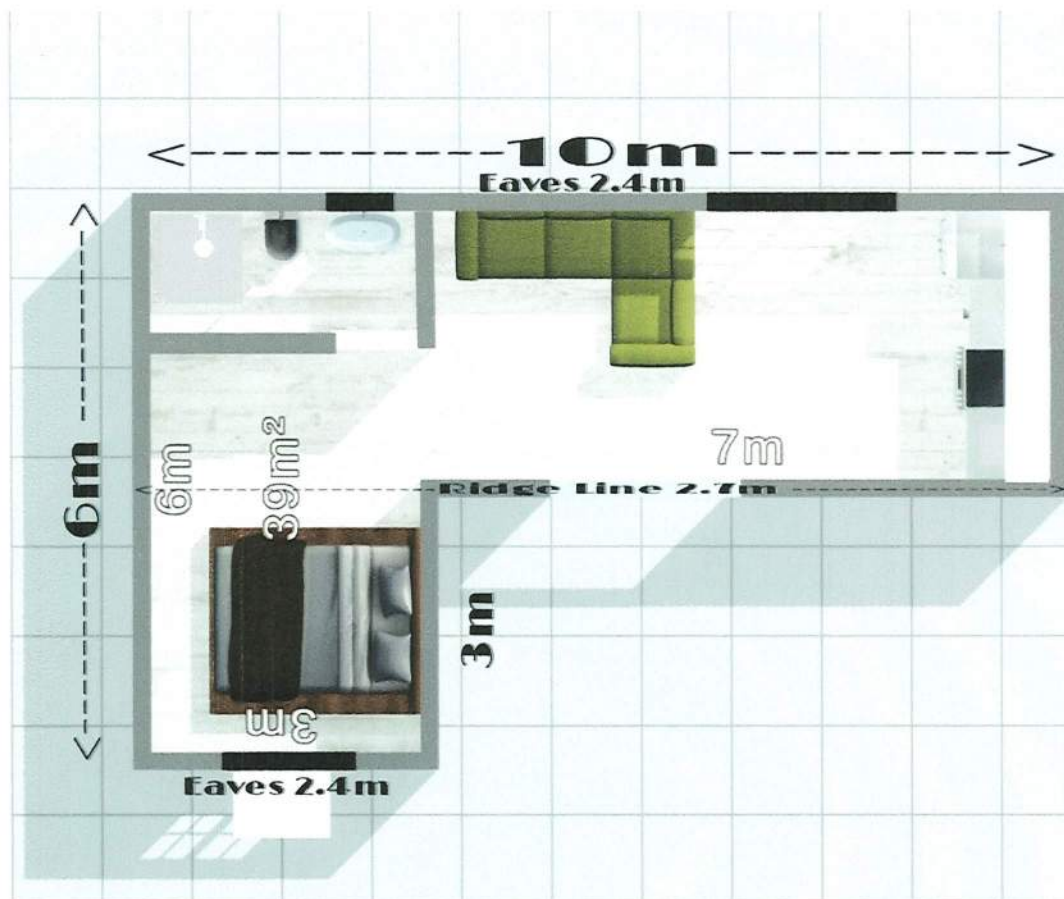
RESID ROAD

50

171°0'53" 199%

Wire fence

120°

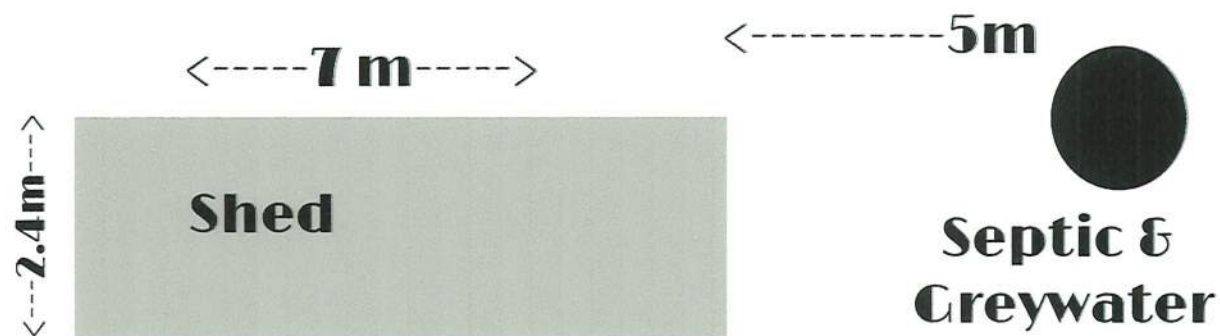


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Received: 29 MAY 2023

Application No: .....

Doc. Id .....



# Agricultural Assessment Report

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## Proposed development:

1 Motts Road, Gawler (CT 76225/1).

## Assessment date:

4 March 2023



Mr Tim Walker, Dip Ag  
Lead Agronomist

Ms Ali Dugand  
Agricultural Ecologist

#### Terms

*WalkerAg Consultancy takes due care and diligence when preparing this document, compiled carefully based on clients' requirements and WalkerAg Consultancy's recommendations, regarding to the assumptions that WalkerAg Consultancy can reasonably be expected to make in line with appropriate professional principles. WalkerAg Consultancy may have relied on information provided by the external parties and/or the client to prepare this document, which may not have been verified. WalkerAg Consultancy accepts no duty nor accepts any responsibility to any third party being the desired recipient of this document. WalkerAg Consultancy recommends following the above conditions that this document be circulated, duplicated or disseminated in its entirety.*

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## Introduction

At the request of Ms Narelle Richardson, WalkerAg Consultancy has conducted an agricultural assessment for a proposed development at 1 Motts Road, Gawler (CT 76225/1). This process was undertaken during March 2023.

### Proposed development

The proposed development is to establish a low impact dwelling at 1 Motts Road, Gawler (CT 76225/1) on a 2,000m<sup>2</sup> parcel identified under code 5.4.3 Rural residential without agriculture (Ref Figure 1).



**Figure 1: Mott Road parcel identified under Land Use Code 5.4.3 Rural residential without agriculture. Source: Land Information Systems Tasmania (Data: Land Information Systems Tasmania).**

Quality infrastructure has been established utilising accredited service providers prior to property acquisition by proponent.



**Image 1: Current infrastructure at 1 Motts Road, Gawler.**



### Assessment methodology

The assessments conducted are based on sound agronomic principles and in line with the currently recognised methodology for land classification as described in the Land Capability Handbook, Second Edition, C.J. Grose, 1999, Department of Primary Industries, Water and Environment, Tasmania.

In addition, ground truthing was undertaken on the 4<sup>th</sup> and 24<sup>th</sup> March 2023 to assess the site for residential and agricultural attributes.



**Figure 2: Richardson property at 1 Motts Road, Gawler – 2,000m<sup>2</sup> approx. Source: Land Information Systems Tasmania (Data: Land Information Systems Tasmania).**

## Background

### Location

The subject site for proposed development is located at 1 Motts Road, Gawler (CT 76225/1). Once part of a larger property that has since been sub-divided that included the 2,000m<sup>2</sup> parcel, one of two small parcels at the south east corner (Ref Figure 3 below).



**Figure 3. Location of proposed development, 1 Motts Road, Gawler (CT 76225/1) identified in a 2,000m<sup>2</sup> portion in south east corner. Source: Land Information Systems Tasmania (Data: Land Information Systems Tasmania).**



### Existing use

The existing use of the land pertains to a lifestyle block.

### Site analysis

#### *Topography*

The site is elevated, with rocky outcrops that exist with shallow soils and much of the area is shaded by *Macrocarpa* trees on the neighbouring property, with no vegetation occurring over 40% of the site.



**Figure 4. Topographic representation of proposed development site at 1 Motts Road, Gawler.**  
**Source: Land Information Systems Tasmania (Data: Land Information Systems Tasmania).**

The property is surrounded by dwellings with significant natural barriers to allow for privacy and suitable access for service providers.

Significant shading occurs at the eastern section with long established *Macrocarpa* trees that inhibits establishment of pasture or other vegetation (Ref Image 4 below).





**Image 3: Shallow soils with scattered rocky outcrops.**



**Image 4: Sheltered portion unsuitable for establishing pasture.**



### *Neighbouring properties*

The property for proposed development at 1 Motts Road, Gawler, is surrounded by dwellings and farm infrastructure. Dwellings exist that vary in distance from the proposed development, with the closest being 70m approx. 80m, 140m and 360m respectively.



**Figure 5. Dwellings on Agricultural land in close proximity to proposed development site at 1 Motts Road, Gawler. Source: Land Information Systems Tasmania (Data: Land Information Systems Tasmania).**

## Land capability

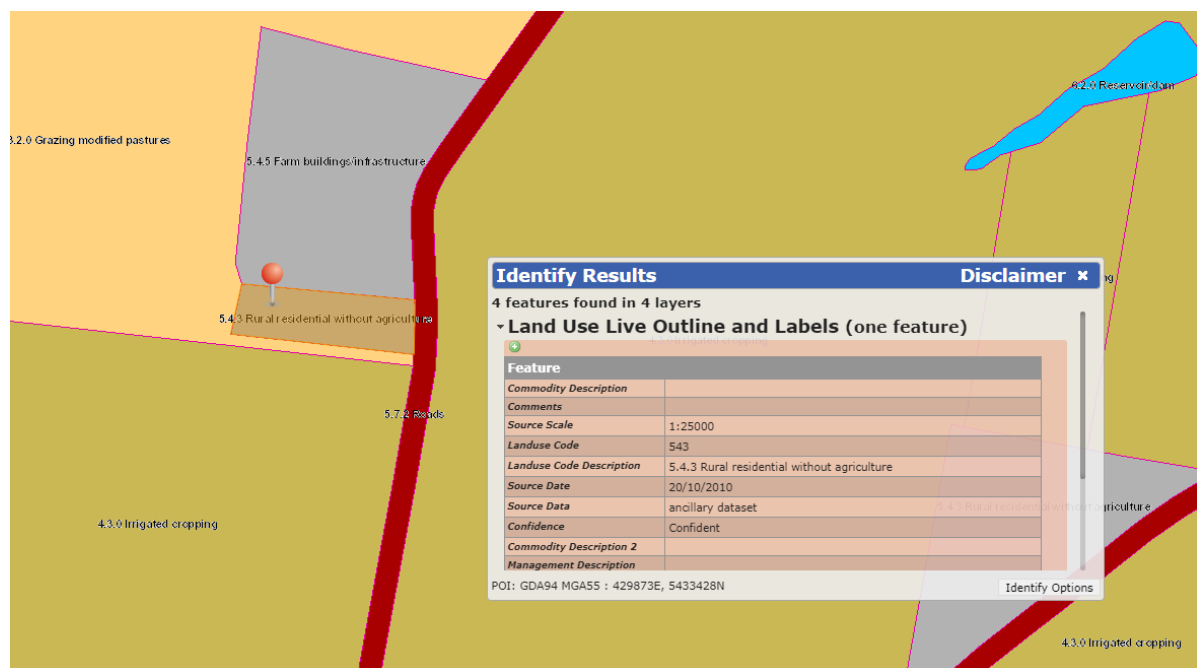
### Land use 2021 mapping

The currently adopted Tasmanian land capability map for the area, Forth, was developed by the Department of Primary Industries and Fisheries, 1997. The mapping identifies the surrounding subject area for proposed development as class 2 land. An inspection of the property on 4<sup>th</sup> and 24<sup>th</sup> March 2023 identifies the site resembles class 6 land, land marginally suited to grazing due to severe limitations due to shallow soils with rocky outcrops. Class 6 land also exists on land in close proximity to the west of the site.

Land capability for agricultural production, cropping and or pasture, is not discussed in detail within this report, discussions pertain to the establishment of a dwelling on a 2,000m<sup>2</sup> previously sub-divided parcel in close proximity to existing infrastructure within an agricultural zone.

During 2009 – 2010 the Department of Primary Industries, Parks, Water, and Environment (DPIPWE) now known as Department of Natural resources and Environment (NRE), underwent a major upgrade of Land Information Systems mapping that included a lengthy community consultation. During this phase significant changes occurred within agricultural land use codes to reflect current land capability.

Various codes were updated that included 1 Motts Road, Gawler, that converted from 3.2.0 Grazing and modified pasture, to 5.4.3 Rural residential without agriculture.



**Figure 6. Proposed development area at 1 Motts Road, Gawler, the parcel identifies as 5.4.3 Rural residential without agriculture. Source: Land Information Systems Tasmania (Data: Land Information Systems Tasmania).**

## Agricultural significance

### Existing

The 2,000m<sup>2</sup> property comprises of rural lifestyle infrastructure.

### Potential

#### *Cropping land use*

The property is unsuitable for any intensive commercial scale cropping use due to general minimum size required to secure a production contract.

#### *Pastoral land use*

The property is unsuitable for large or small-scale grazing use due to the restricted grazing area, limiting the opportunity to pets, with supplementary feeding required.

#### *Horticultural use*

The western edge of the site may be suitable for a vegetable garden, fruit trees and vines, due to the smaller production area required.

## Agricultural activities impact

The proposed development has been approached with agricultural and lifestyle impact consideration.

Neighbouring properties to the proposed development site include:

- Cropping systems occur to the east of Top Gawler Road and south of Motts Road
- Grazing land use activity surround the property that include dwellings
- Sustainable timber production to the west

It is rational to consider that the proposed development will not restrain nor have negative impact on the current land use activity dominated by modified grazing and lifestyle land use, currently or into the future.

Historically, the portion was sub-divided due to its unsuitability for stock, and with the best option to be utilised as a dwelling due to its easy access to power and roadside access.

Moving forward, as the area is unsuitable for agricultural use, it is rational to consider that the site would not be of significant use should an option arise to revert the site as part of a larger neighbouring entity, its use would remain limited.

### Potential impact of neighbouring agricultural or forestry activity

There are neighbouring properties that conduct agricultural activities which may present risk to the proposed development. An assessment of the potential risks that may arise are summarised under existing agriculture use and potential grazing, cropping or horticultural use:

**Table 2. Potential risks of neighbouring agricultural activity on proposed development**

<b>Risk</b>	<b>Risk Level</b>	<b>Risk level evaluation</b>
<b>Spray drift</b>	Low	Buffer distance mitigates impact of sprays applied through ground machinery under normal conditions.
<b>Livestock</b>	Low	Sound boundary fences provide reasonable protection against livestock escaping and entering the proposed development site provided they are maintained.
<b>Electric fences</b>	Low	No visible electric fences were in operation however if they were to be implemented on neighbouring property appropriate warning signs should be used.
<b>Forestry machinery noise</b>	Nil	Not applicable
<b>Weed infestation</b>	Low	Whilst the surrounding properties appear to be well managed the chance of an outbreak from neighbouring land is evident. Noteworthy are aged Macrocarpa trees to the east on neighbouring land that may need maintenance in time.

### Potential impact to neighbouring agricultural activity from proposed development

**Table 3. Potential risks to neighbouring agricultural activity from proposed development**

<b>Risk</b>	<b>Risk Level</b>	<b>Risk level evaluation</b>
<b>Pets</b>	Low	Secure fencing exists
<b>Spray drift</b>	Nil	No spray activities undertaken
<b>Livestock</b>	Nil	None
<b>Electric fences</b>	Nil	Not required
<b>Weed infestation</b>	Nil	Nil



## Planning Scheme compliance

### **Tasmanian Planning Scheme**

This proposed development falls under the Tasmanian Planning Scheme under land zoned Agricultural Zone. Only relevant sections of the Planning Scheme are discussed. The relevant issue and identifier are listed with discussion as to meeting the Acceptable Solution (AS) and/or Performance Criteria (PC).

Relevant sections of the Planning Scheme

Agricultural Zone

21.0

Use standards

21.3.1

#### **Objective:**

That uses listed as Discretionary:

- (a) support agricultural use; and
- (b) protect land for agricultural use by minimising the conversion of land to non-agricultural use.

**Performance Criteria:**

**P1**

A use listed as Discretionary, excluding Residential or Resource Development, must be required to locate on the site, for operational or security reasons or the need to contain or minimise impacts arising from the operation such as noise, dust, hours of operation or traffic movements, having regard to:

- (a) access to a specific naturally occurring resource on the site or on land in the vicinity of the site;
- (b) access to infrastructure only available on the site or on land in the vicinity of the site;
- (c) access to a product or material related to an agricultural use;
- (d) service or support for an agricultural use on the site or on land in the vicinity of the site;
- (e) the diversification or value adding of an agricultural use on the site or in the vicinity of the site; and
- (f) provision of essential Emergency Services or Utilities.

**Discussion:** The 2,000m<sup>2</sup> parcel is too small to support agricultural use, the current land class 5.4.3 Rural residential without agriculture, is the most appropriate use.

## P2

A use listed as Discretionary, excluding Residential, must minimise the conversion of agricultural land to non-agricultural use, having regard to:

- (a) the area of land being converted to non-agricultural use;
- (b) whether the use precludes the land from being returned to an agricultural use;
- (c) whether the use confines or restrains existing or potential agricultural use on the site or adjoining sites.

**Discussion:** The 2,000m<sup>2</sup> site is located on the south eastern boundary, and was previously sub-divided to excise it from the original larger parcel due to its unproductive nature being shallow soils with rocky outcrops. The site has not been converted, and does not restrain any existing or potential use to adjoining sites.

## P3

A use listed as Discretionary, excluding Residential, located on prime agricultural land must:

- (a) be for Extractive Industry, Resource Development or Utilities, provided that:
  - (i) the area of land converted to the use is minimised;
  - (ii) adverse impacts on the surrounding agricultural use are minimised; and
  - (iii) the site is reasonably required for operational efficiency; **or**
- (b) be for a use that demonstrates a significant benefit to the region, having regard to the social, environmental and economic costs and benefits of the proposed use.

**Discussion:** The proposed development planned on current land class 5.4.3 Rural residential without agriculture requires no conversion, with no adverse impact to surrounding agricultural use, and has easy access to roads and services.

**P4**

A Residential use listed as Discretionary must:

- (a) be required as part of an agricultural use, having regard to:
  - (i) the scale of the agricultural use;
  - (ii) the complexity of the agricultural use;
  - (iii) the operational requirements of the agricultural use;
  - (iv) the requirement for the occupier of the dwelling to attend to the agricultural use; and
  - (v) proximity of the dwelling to the agricultural use; **or**
- (b) be located on a site that:
  - (i) is not capable of supporting an agricultural use;
  - (ii) is not capable of being included with other agricultural land (regardless of ownership) for agricultural use; and
  - (iii) does not confine or restrain agricultural use on adjoining properties.

**Discussion:** The proposed development is planned at a location on site at 1 Motts Road, Gawler. The site is not suited to supporting an agricultural use due to size, shallow soils and rocky outcrops. The proposed development will not compromise the function of the surrounding settlement.

## Conclusions

1. Due to 2000m<sup>2</sup> parcel size the 1 Motts Road, Gawler property is not feasible for commercial scale grazing, cropping land use activity.
2. The property was previously sub-divided to excise it from the original larger parcel due to unsuitability for agricultural activities.
3. The proposed development does not provide any negative impact on surrounding agricultural activities or neighbouring properties.
4. The proposed development is to establish a low impact dwelling on a portion of the 2,000m<sup>2</sup> sub-divided parcel on land class 5.4.3 Rural residential without agriculture.
5. The proposed development poses no risk to neighbouring entities.
6. During 2009 – 2010 the Department of Primary Industries, Parks, Water, and Environment (DPIPWE) now known as Department of Natural resources and Environment (NRE), underwent a major upgrade of Land Information Systems mapping that included a lengthy community consultation. Various codes were updated that included 1 Motts Road, Gawler, that converted from 3.2.0 Grazing and modified pasture, to 5.4.3 Rural residential without agriculture.

## References

Grose, C. and Noble, K. 1999, Land Capability Handbook: Guidelines for the Classification of Agricultural Land in Tasmania, 2nd Edition, DPIPWE, [Hobart].

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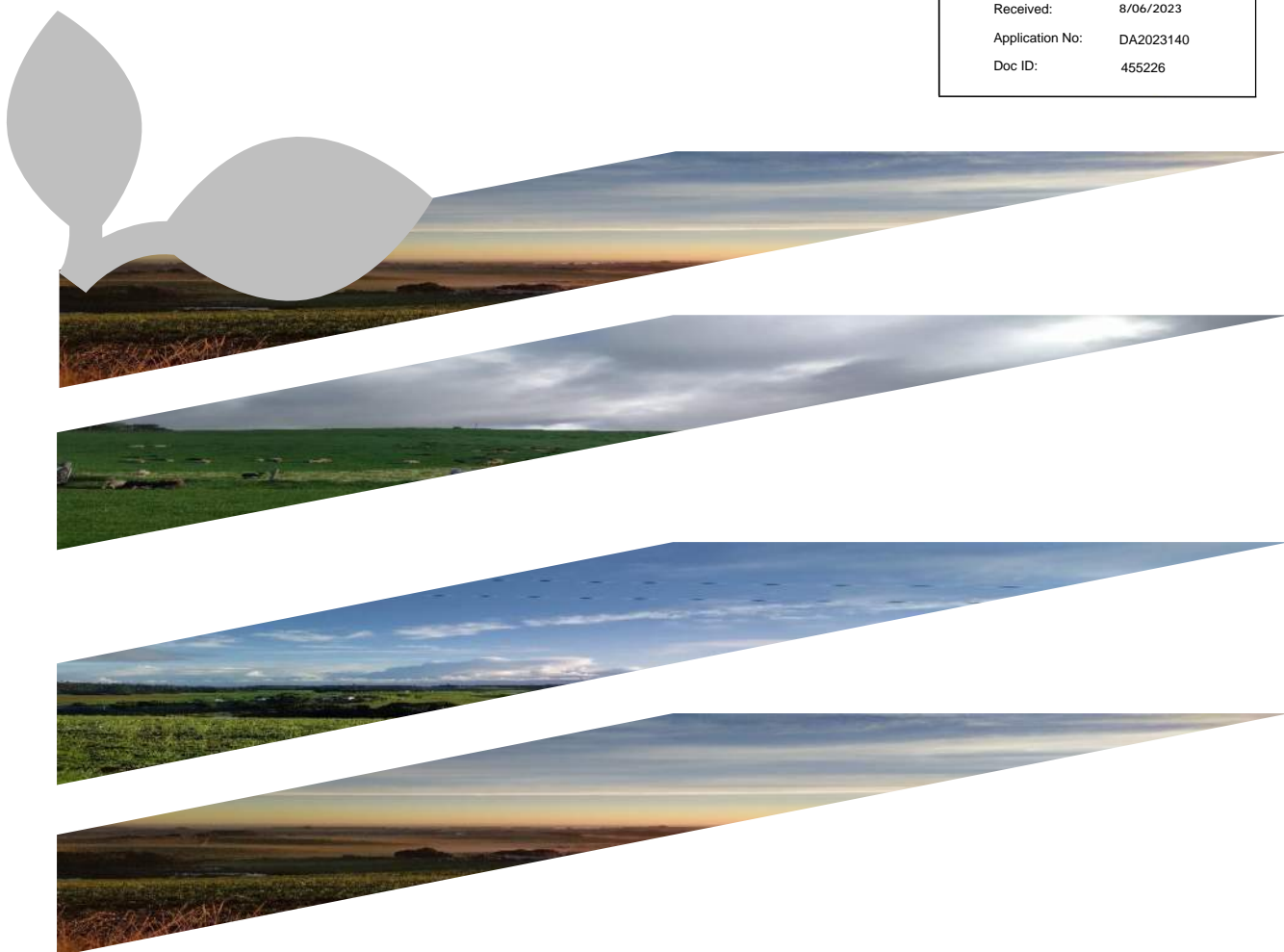
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# Agricultural Assessment Addendum

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	<b>CENTRAL COAST COUNCIL LAND USE PLANNING</b>
Received:	8/06/2023
Application No:	DA2023140
Doc ID:	455226



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## Proposed development:

1 Motts Road, Gawler (CT 76225/1).

## Amendment date:

2 June 2023

At the request of Ms Narelle Richardson, WalkerAg Consultancy has conducted an agricultural assessment addendum for a proposed development at 1 Motts Road, Gawler (CT 76225/1).

### 21.3.1 Discretionary uses

#### **Objective:**

That uses listed as Discretionary:

- (a) support agricultural use; and
- (b) protect land for agricultural use by minimising the conversion of land to non-agricultural use.

#### **Performance Criteria**

##### **P4**

A Residential use listed as Discretionary must:

- (b) be located on a site that:
  - (i) is not capable of supporting an agricultural use;
  - (ii) is not capable of being included with other agricultural land (regardless of ownership) for agricultural use; and
  - (iii) does not confine or restrain agricultural use on adjoining properties.

**Discussion:** The proposed development is planned at a location on site at 1 Motts Road, Gawler. The site is 2000m<sup>2</sup> approx. in area and close to other dwellings on similar though larger parcels that once would have been part of the one original title.

- i. The site is not suited to supporting an agricultural use due to size, shallow soils, and rocky outcrops.
- ii. The site may be returned to be included as part of the adjoining property; however, this is unlikely due to the original reason for its excise in the first instance, it is unsuitable for agricultural use due to its size, shallow soils, and rocky outcrops. Recent valuation of the site as a rural block would far exceeds agricultural values rendering it cost prohibitive to revert to agricultural use given its unproductive capacity.
- iii. The proposed development will not compromise the function of the surrounding settlement, as the intent is to re-establish the site, manage it as a rural residence without agriculture.

### 21.4.3 Access for new dwellings

**Objective:**

That new dwellings have appropriate vehicular access to a road maintained by a road authority.

**Performance Criteria****P1**

New dwellings must have legal access, by right of carriageway, to a road maintained by a road authority, that is appropriate having regard to:

- (a) the number of users of the access;
- (b) the length of the access;
- (c) the suitability of the access for use by the occupants of the dwelling;
- (d) the suitability of the access for emergency services vehicles;
- (e) the topography of the site;
- (f) the construction and maintenance of the access;

**Discussion:** Proposed development site at 1 Motts Road, Gawler, corner of Top Gawler Road. Motts Road is well maintained infrastructure in the Central Coast Council region.

- a. as for any dwelling, generally two inhabitants will routinely access the property,
- b. the southern boundary runs parallel to any access point, a gate has been fitted at the most central point for most appropriate access, road frontage <10m,
- c. the already installed gateway provides optimal access for any use,
- d. the site is level and provides for a safe option for any service provider,
- e. the site is level and clear of obstructions,
- f. the gravel access is on solid level ground.





**Figure 1: Proposed development area at 1 Motts Road, Gawler, the parcel identifies as 5.4.3 Rural residential without agriculture. Source: Land Information Systems Tasmania (Data: Land Information Systems Tasmania).**

Mr Tim Walker, Dip Ag  
Lead Agronomist

Ms Ali Dugand  
Agricultural Ecologist







































# Your Property

 <b>CENTRAL COAST COUNCIL LAND USE PLANNING</b>	
Received:	8/06/2023
Application No:	DA2023140
Doc ID:	455227

MOTTS ROAD GAWLER TAS 7315

-  -  -  2,347m<sup>2</sup>  - 

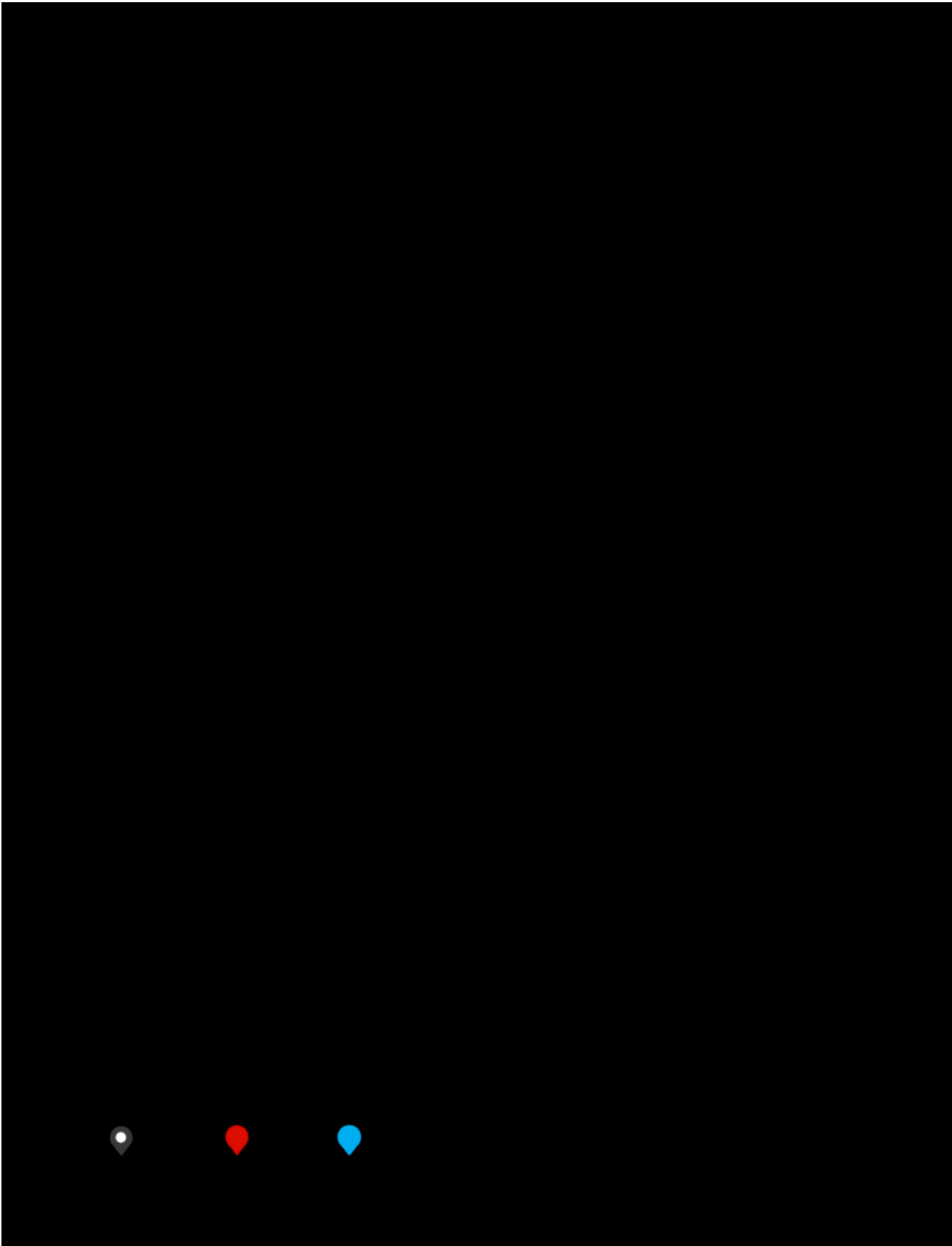


# Your Property History

- 27 Oct, 2022 - Sold for \$40,000
- 11 Jan, 2007 - Sold for \$10,000

Introducing Adam Wales

# Comparables Map: Sales & Listings



# Comparable Sales

1	590 FORTH ROAD FORTH TAS 7310		■ - ■ - ■ - ■ 5,511m <sup>2</sup> ■ 49m <sup>2</sup>	Sold Price <sup>RS</sup> \$165,000
			Year Built 1953 DOM 138	
			Sold Date 26-Nov-22 Distance 10.11km	
			First Listing Best offer over \$195,000	
			Last Listing \$175,000	
2	7 STATION STREET SHEFFIELD TAS 7306		■ - ■ - ■ - ■ 855m <sup>2</sup> ■ -	Sold Price <sup>RS</sup> \$140,000
			Year Built - DOM 16	
			Sold Date 06-Apr-23 Distance 20.54km	
			First Listing \$140,000	
			Last Listing \$140,000	
3	132-134 GAWLER ROAD GAWLER TAS 7315		■ - ■ - ■ - ■ 1,134m <sup>2</sup> ■ 116m <sup>2</sup>	Sold Price <sup>RS</sup> \$180,000
			Year Built 1960 DOM 32	
			Sold Date 18-May-23 Distance 7.6km	
			First Listing Best offer over \$165,000	
			Last Listing Best offer over \$165,000	
4	CASTRA ROAD SPALFORD TAS 7315		■ - ■ - ■ - ■ 4.96ha ■ -	Sold Price \$155,000
			Year Built - DOM -	
			Sold Date 08-Dec-22 Distance 2.26km	
			First Listing -	
			Last Listing -	

DOM = Days on market RS = Recent sale

UN = Undisclosed Sale

\* This data point was edited by the author of this CMA and has not been verified by CoreLogic

# Comparable Listings

## 1 54 LATROBE ROAD RAILTON TAS 7305



- - - 2.16ha 116m<sup>2</sup>  
 Year Built - DOM 30 days  
 Listing Date 15-Dec-22 Distance 24.24km  
 Listing Price \$135,000 - \$160,000

## 2 5 SPRING STREET SHEFFIELD TAS 7306



- - - 3.72ha 115m<sup>2</sup>  
 Year Built 1995 DOM 7 days  
 Listing Date 16-May-23 Distance 20.8km  
 Listing Price \$160,000 each

## 3 32 GUNNS PLAINS ROAD NORTH MOTTON TAS 7315



- - - 10ha -  
 Year Built - DOM 99 days  
 Listing Date 13-Feb-23 Distance 5.52km  
 Listing Price Offers Over \$299,000

## 4 128 SOUTH ROAD WEST ULVERSTONE TAS 7315



- - - 3,354m<sup>2</sup> 119m<sup>2</sup>  
 Year Built - DOM 223 days  
 Listing Date 12-Oct-22 Distance 10.76km  
 Listing Price \$140,000

## 5 1949 WILMOT ROAD LOWER WILMOT TAS 7310



1 - - 10.85ha -  
 Year Built - DOM 61 days  
 Listing Date 23-Mar-23 Distance 9.13km  
 Listing Price \$310,000

DOM = Days on market \* This data point was edited by the author of this CMA and has not been verified by CoreLogic

## Disclaimer

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Base data from the LIST © State of Tasmania <http://www.thelist.tas.gov.au>.

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Caravans and Motor Homes

WANTED

We are looking to buy quality late model used caravans & pop tops  
03 6232 2344  
Jayco Hobart  
Cnr Amy St/Main Rd Moonah

To Let & Wanted

PROFESSIONAL

Mature working professional seeks rental house sit/caretaker home/flat/granny flat etc. Unfurn. or furnished. Edge/out of town from Devonport. Rental and business referees.  
0400 634 433.

Livestock

Ulverstone Pet Food

Stock wanted, suitable for pet food.  
6425 5822 or  
0408 141 972 (AH).

ADD COLOUR  
TO YOUR AD

Local Government



TEMPORARY CLOSURE OF  
PUBLIC STREETS  
LOCAL GOVERNMENT  
(HIGHWAYS) ACT 1982

I give notice that in exercise of powers conferred upon me under the provisions of Section 19(1)(b) of the Local Government (Highways) Act 1982, I will be closing:

The roads scheduled for closure include:  
a) Pelissier St – Cnr Athol St to Cnr Falmouth St  
7.00am – 5:00pm

in Somerset on **Monday 26th June 2023 to Friday 30th June 2023**, for the purpose of activities associated with Tas Water for Water Main Maintenance.

Dated at Wynyard this day, 14 June 2023.  
Shane Crawford, General Manager  
PO Box 168, WYNYARD 7325  
Email: council@warwyn.tas.gov.au



www.warwyn.tas.gov.au



KENTISH COUNCIL

APPLICATION FOR PLANNING PERMIT

The following application has been received under Section 57 of the *Land Use Planning & Approvals Act 1993*:

**Application No.:** K-DA020/2023  
**Site:** 230 James Road, Acacia Hills  
**Proposal:** Residential – proposed Vegetation Clearing within 30m of a Watercourse, Driveway Alterations and Placement of a Culvert.

**Application No.:** K-DA024/2023  
**Site:** 176 Henderson Road, Barrington  
**Proposal:** Residential – proposed Outbuilding

**Application No.:** K-DA025/2023  
**Site:** 15 Browns Road and 194 Careys Road, West Kentish  
**Proposal:** Community Meetings and Entertainment – Change of Use of existing building to Function Centre (retrospective)

The application and associated material will be available for inspection at the Council office during normal office hours or at [www.kentish.tas.gov.au](http://www.kentish.tas.gov.au) for a period of 14 days from the date of publication of this notice. In accordance with Section 57(5) of the *Land Use Planning & Approvals Act 1993* any person may make representation in relation to the proposals by letter addressed to the General Manager or email addressed to [council@kentish.tas.gov.au](mailto:council@kentish.tas.gov.au) by close of business 28 June 2023.

Dated at Sheffield this 14 June 2023.

Gerald Monson  
GENERAL MANAGER



Local Government

LATROBE COUNCIL

APPLICATIONS FOR PLANNING PERMIT

The following applications have been received under Section 57 of the *Land Use Planning & Approvals Act 1993*:

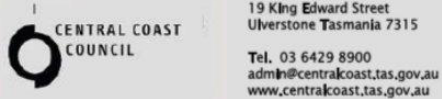
**Application No.:** L-DA057/2023  
**Site:** 62a Milldam Road, Squeaking Point  
**Proposal:** Residential – proposed 2 lot Subdivision and Dwelling

**Application No.:** L-DA086/2023  
**Site:** 70 Ballahoo Road, Latrobe  
**Proposal:** Residential – proposed Outbuilding

The applications and associated materials will be available for inspection at the Council office during normal office hours or at [www.latrobe.tas.gov.au](http://www.latrobe.tas.gov.au) for a period of 14 days from the date of publication of this notice. In accordance with Section 57(5) of the *Land Use Planning & Approvals Act 1993* any person may make representation in relation to the proposals by letter addressed to the General Manager or email addressed to [council@latrobe.tas.gov.au](mailto:council@latrobe.tas.gov.au) by close of business 28 June 2023.

Dated at Latrobe this 14 June 2023

GERALD MONSON  
GENERAL MANAGER



APPLICATIONS FOR PLANNING PERMITS

*5.57 Land Use Planning and Approvals Act 1993.*

The following applications have been received:

**Application No.:** DA2023120  
**Location:** 48 Queen Street, West Ulverstone  
**Proposal:** General Retail and Hire – demolition of existing Bottle Shop and dwelling and construction of new drive-through Bottle Shop and Subdivision – consolidation  
**Performance Criteria:** Retail Impact; Setbacks; Design; Fencing; and Reliance on C1.0 Signs Code; C2.0 Parking and Sustainable Transport Code and C3.0 Road and Railway Assets Code

**Application No.:** DA2023122  
**Location:** 9 Dry Street, Leith  
**Proposal:** Subdivision – 4 residential lots  
**Performance Criteria:** Reliance on C10.0 Coastal Erosion Hazard Code

**Application No.:** DA2023140  
**Location:** Motts Road (CT76225/1), Gawler  
**Proposal:** Residential (retrospective) single dwelling and shed (shipping container)  
**Performance Criteria:** Discretionary use in Agriculture Zone; Setbacks

The applications may be viewed at the Administration Centre during office hours and on the Council's website. Any person may make representation in relation to an application [in accordance with s.57(5) of the Act] by writing to the General Manager at PO Box 220, Ulverstone 7315 or by email to [admin@centralcoast.tas.gov.au](mailto:admin@centralcoast.tas.gov.au) by no later than 28 June 2023.

Date of notification: 14 June 2023.

SANDRA AYTON  
General Manager

Public Notices

NOTICE FOR CLAIMS

**FLORENCE HEATHER BROOKE** (also known as **Heather Brooke** and **Heather Florence Brooke**) late of 208 Foxton Drive, Oakford in Western Australia, who died on 22/02/2023. Creditors, next of kin and others having claims in respect of the property of the abovenamed deceased are required by the Executor, Kevin John Brooke, C/- Friend & Edwards Lawyers, 28a King Edward Street, Ulverstone in Tasmania, to send particulars of their claim in writing to the Registrar of the Supreme Court of Tasmania, GPO Box 167, Hobart in Tasmania on or before the 26/07/2023 after which date the Executor may distribute the assets having regard only to the claims of which the Executor then has notice.  
Dated this 14/06/2023

FRIEND & EDWARDS Lawyers  
Solicitors to the Estate

Public Notices



Notice Under  
Section 17  
of the Act

Pursuant to Section 17 of the Public Trustee Act 1930, notice is hereby given that after the expiration of fourteen (14) days from the publication hereof, application will be made by the Public Trustee to the Supreme Court of Tasmania in its Ecclesiastical Jurisdiction that Letters of Administration of the estate of the undermentioned deceased person, intestate, may be granted to the Public Trustee:-

Peter Thomas Evans  
late of 1A Cardigan Street Somerset in Tasmania No Occupation/Single Man deceased Intestate

Dated this 14th day of June 2023.

Chief Executive Officer  
Public Trustee  
116 Murray Street, Hobart  
and 18 Rooke Street,  
Devonport  
[tpt@publictrustee.tas.gov.au](mailto:tpt@publictrustee.tas.gov.au)  
1800 068 784

[www.publictrustee.tas.gov.au](http://www.publictrustee.tas.gov.au)

Public Notices

NOTICE TO CREDITORS

**Beverley Alva Rockliff** late of Rubicon Grove, Port Sorell in Tasmania, Never Married, Deceased.

Creditors, next of kin and others having claims in respect of the estate of the deceased, who died on 26 September 2022, are required by the Personal Representatives, Robyn Margaret Lamprey and Vonette Mead to send particulars of such claim to the Personal Representatives C/- Rae & Partners Lawyers, PO Box 605, Devonport in Tasmania by 14 July 2023, after which date the Personal Representatives may distribute the assets having regard only to the claims of which the Personal Representatives then have notice.

Dated this 14 day of June 2023

RAE & PARTNERS LAWYERS  
Practitioners for the Personal Representative

Simple & cost  
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on our Business Listings directory  
all for **under \$2 a day**

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TASMANIAN  
PLANNING COMMISSION

Public Hearing  
Tasmanian Planning Scheme - Devonport  
Draft amendment AM2022.03  
and permit PA2022.0100

**Details:** Rezone 130 Tugrah Road, Tugrah from Agricultural to Rural Living zone and insert Priority Vegetation Area overlay to part of the land and 7 lot subdivision - Hearings.

**Venue:** Tasmanian Planning Commission Hearing Room, Level 3, 144 Macquarie Street, Hobart.

**Date:** Thursday, 29 June 2023 at 10:00am (Friday, 30 June 2023 reserved if required).

Any persons wishing to attend the hearing either in person, or via phone or video conference, must complete and submit a hearing attendance form at least 7 days before the hearing. The form can be found at: [www.planning.tas.gov.au/assessment-resources/forms](http://www.planning.tas.gov.au/assessment-resources/forms)

John Ramsay  
Executive Commissioner

Positions Vacant

SEWING MACHINIST

Tasmanian Clothing seeks sewing machinists at Spreyton Factory.  
➔ Preferably with Industrial Machine experience.  
Would consider any one who has done Fashion & Design course  
• Email: [tascloth@ozemail.com.au](mailto:tascloth@ozemail.com.au)  
or Ph: 03 6427 2256

Work Wanted

Concrete and Paving

Sheds, Driveways, Paths & Coloured Seal.  
HELP SUPPORT  
LOCAL BUSINESS.  
Ben: 0400 085 129

careerone

Adult Services



100% new D'port, Rita, Hot Sexy Busty pretty. Asian, friendly service.  
0416 085 520

AMAZING SKYE busty mature blonde, private sexy rub, Devonport. no txt 0475 206 712.

BELLA'S BACK

Aussie from WA D'port 11th - 16th June Fantasy/Kinky/Toys COUPLES WELCOME  
0424 959 277

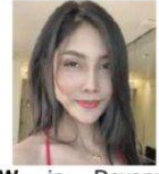
HONEY, sz6, good service, busty, D'port area. 0426 883 822



NEW 28 good service. Everything naughty Burnie 0478 110 433



NEW hot girl Everything 24hr 0455 536 864/ 0485 839 361 Burnie & Ulverstone

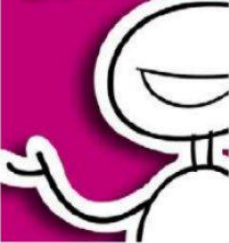


NEW in Devonport, 22yo, busty, slim, real, top service.  
0420 877 028



Stacey  
Sweet kitty cat  
High heels  
0424 308 879

PROMOTE  
YOUR  
BRAND  
ADD A  
LOGO  
TO  
YOUR AD





# Annexure 3

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**From:** Andrew Marshall <marshallandrew768@gmail.com>  
**Sent:** Tuesday, 27 June 2023 8:58 PM  
**To:** Admin  
**Subject:** Planning permit Motts Road CT762251 - 25 June 2023  
**Attachments:** Planning permit Motts Road - 25 June 2023139890.pdf

To the General Manager,

**Attention: Sandra Ayton, General Manager**

**RE: APPLICATION FOR PLANNING PERMIT UNDER S.57 LAND USE PLANNING AND APPROVALS ACT 1993 MOTTS ROAD (CT76225/1), GAWLER**

Thank you for the opportunity to provide this representation in response to the advertised planning application under section 57 of the *Land Use Planning and Approvals Act 1993* for Motts Road, Gawler dated 13 June 2023.

Please find attached our representation in response to the planning application (CT76225/1).

Kind regards,

Andrew and Jo Marshall

[768 Top Gawler Road,](#)

[Gawler Tas 7315](#)

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#### CONFIDENTIALITY NOTICE AND DISCLAIMER

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25 June 2023

General Manager

PO Box 220

Ulverstone 7315

To the General Manager,

**RE: APPLICATION FOR PLANNING PERMIT UNDER S.57 LAND USE  
PLANNING AND APPROVALS ACT 1993 MOTTS ROAD (CT76225/1), GAWLER**

Thank you for the opportunity to provide this representation in response to the advertised planning application under section 57 of the *Land Use Planning and Approvals Act 1993* for Motts Road, Gawler dated 13 June 2023.

As the joint property owners of 768 Top Gawler Road, it is requested that the application for discretionary land use at Motts Road (CT76225/1) be refused, for the reasons set out within this submission.

**1. Zone Purpose**

The application for residential use does not align with the Agricultural Zone purpose.

The purpose of the Agricultural Zone is:

*21.1.1 To provide for the **use or development of land for agricultural use.***

The application does not propose to use or develop the land for agricultural use.

*21.1.2 To protect land for the use or development of land for agricultural use by minimising:*

*a) conflict with or interference from non-agricultural uses.*

*b) non-agricultural use or development that precludes the return of land to agricultural use; and*

*c) use of land for non-agricultural use in irrigation districts*

The application fails to meet this test a), b) and c) for the following reasons:

- a) 'development' has already occurred without the required discretionary planning application, and it already interferes with the adjoining agricultural use on our property, located to the north of the subject site. We use our property for a range of agricultural uses, predominantly grazing but have previously cropped the site. This has become more difficult due to the land being not only habituated for residential purposes but also being used in a manner that is potentially hazardous and requiring abatement.



- b) The formalisation of the already constructed dwelling and range of outbuildings will not only convert the land from being able to be used for agricultural purposes in the future but also impact on our ability to farm the full extent of our property due to peri-urban conflict between residential and agricultural uses'
- c) The subject site is located within the Kindred North Motton Irrigation District. The land capability is Class 2 making it highly suitable for a range of activities reliant on the soil as a growth medium. A property constructed here would make it difficult for us to irrigate in the future due to the potential of overspray and run off.

*21.1.3 To provide for the use or development that supports the use of the land for agricultural use.*

Given the constraints to the subject site and to adjoining existing farm land, it is unknown how the applicant could demonstrate or justify that legitimising the existing residential uses provides for a use or development that supports the use of the land for agricultural purposes

**2. Use Table ( 21.2) and Discretionary Uses ( 21.3.1)**

The proposed Residential use does not meet the 'Permitted' qualification of the use table because while it is an existing dwelling, it has been 'constructed' without a permit. The application must therefore be assessed as 'Discretionary' which triggers the 'Use Standards' test at 21.3 'Discretionary Uses'.

The most relevant standard at 21.3.1 is P4. Given the subject site measures less than 2300m<sup>2</sup>, the application assessment ought not lean too heavily on (b) (i) claiming the site is not capable of supporting an agricultural use without considering (b) (ii) which considers the fact that the site could be included with other agricultural land (regardless of ownership) for agricultural use; **and**

(b) (iii) is already confining and restraining the agricultural use on adjoining properties, namely ours.

We have previously offered to purchase this land before to add to our title to ensure the farming occurring on our property is not the subject of conflicting land uses. In fact, when we bought our property, we were under the impression that this land was included only to later discover that this unorthodox, subminimum title had not been included.

## **21.4 Development standards for Buildings**

### **21.4.2 Setbacks**

A2 establishes the setback standards for residential use buildings within the Agricultural zone, requiring new buildings to be 200m from a boundary OR for that setback distance not to be reduced below that of an existing building. Given the existing building on the site has been constructed illegally, being without the required permit, the application is unable to meet the Acceptable Solution and must therefore address the performance criteria which states:

P2

**Building for sensitive use must be sited so as not to conflict or interfere with an agricultural use**, having regard to a range of tests including: size and shape of the site, the prevailing setback of sensitive uses on adjoining properties, **the existing and potential use of adjoining properties**, any proposed attenuation measures and any buffers created by natural or other features. Given there is already residential use and development occurring on the site without a permit, we are able state that it is already fettering agricultural operations on our property. The unapproved residential use of the parcel of land impacted on rural operations, when the previous owner erected an unapproved dwelling which became an environmental and biosecurity risk to our adjoining property. Previous biosecurity risks have jeopardised our Livestock Production Assurance (LPA) accreditation

## **3. Agricultural Report**

There are several errors and omissions contained within the agricultural report submitted with the application:

1. The repeated reference to the use of classification *5.4.3 Rural Residential without agriculture* is irrelevant to the assessment of this application. Further, should it be relevant, it was likely classified that due to the existing development that has occurred on the site without the required permits in place.
2. The land capability layer shows the site as being Class 2 – land suited to a wide range of intensive cropping and grazing activities with slight limitations to use. To state that it ‘resembles class 6 land’ without any soil testing to support this, is ingenuous at best. Aerial photos within the report clearly show it contains the visual characteristics of Ferrosols, plentiful throughout the region, and evident on neighbouring lots.
3. The report indicates that this subminimum title was ‘subdivided off due to “its unsuitability for stick, and with the best option to be utilised as a dwelling”’. That is inaccurate.
4. The assessment against the planning scheme fails to address P4 (ii) on page 15, because the land could and should be included in other (adjoining) agricultural land.
5. The ag report conclusions are flawed because whilst the land size, at just over 2000m<sup>2</sup> is relatively small, the scheme test is not, as stated, that the land must be

feasible for commercial scale grazing or cropping, but whether it can be used for agricultural use and whether it can be absorbed into an adjoining farm. In this case the answer is yes, it could.

6. The ag report fails to acknowledge that the site is included in the Kindred North Motton Irrigation district.
7. The ag report states that 'quality infrastructure has been established utilising accredited service providers to property acquisition by proponent'. What does this mean? The infrastructure on the site appears to be far from 'quality' and it is doubtful that accredited professionals would have carried out this work without the required permits in place.
8. The ag report appears to not include any soil testing and instead relies on 'appearances' akin to Class 6 land. Why was no soil testing carried out?

#### **4. C13 Bushfire Prone Areas Code**

The subject area is located within a Bushfire Prone Areas Code. While it is noted that a Bushfire Hazard Management plan is not ordinarily required at the planning stage, in the instance where the landowner is applying for a 'retrospective' application for a residential dwelling, it would be appropriate to determine whether the Bushfire Attack Level rating was possible to mitigate prior to granting retrospective approval, particularly given the small size of the title and the abundance of surrounding natural vegetation. Management areas will not be granted outside of the title boundary by neighbouring properties.

#### **5. Waste Water**

The application fails to include or demonstrate how wastewater management is proposed to occur, other than showing a circle on the 'site plan' titled 'Septic Tank'. Given the subminimum lot size, it ought to have been one of the primary elements explained in this application, given the landowner has illegally (without necessary permits) established a residential dwelling on the land. We fail to understand how the Council have accepted this application as valid without this crucial information.

This potentially has significant ramifications on our adjoining property, which contains livestock for human consumption.

It is doubtful that there is sufficient area for the site to appropriately deal with the effluent from the site within the confined area. A wastewater design report must be requested before this application can be considered.

We would also request information on the current wastewater management 'system' that is being used as we are entitled to know whether there has been seepage into our land, and if so, what remediation will be carried out to remedy. This is required to protect our stock.

## **6. Storm Water Management**

Similar to our comments above, no information has been provided with the application to demonstrate how storm water will be managed. As an adjoining landowner who uses our land for agricultural purposes, we fail to understand how the Council can assess the application, particularly those elements regarding protecting surrounding agricultural uses.

## **Conclusion**

This application is fundamentally flawed. It lacks fundamental information required to enable it to be thoroughly assessed and yet the Council accepted it.

The property has been developed, without the required permits for not only the 'dwelling', but also for issues that put the surrounding properties at risk, including a lack of bushfire management plan and no wastewater or stormwater assessment. How then can Council progress the application without this information, particularly when it is required to determine the level of impact on surrounding agriculturally used properties.

Should you require further information, please do not hesitate to contact us.

Yours sincerely

A handwritten signature in dark ink, appearing to read 'J Marshall', with a stylized, cursive script.

*Andrew and Jo Marshall*

0428 142 426



Annexure 4

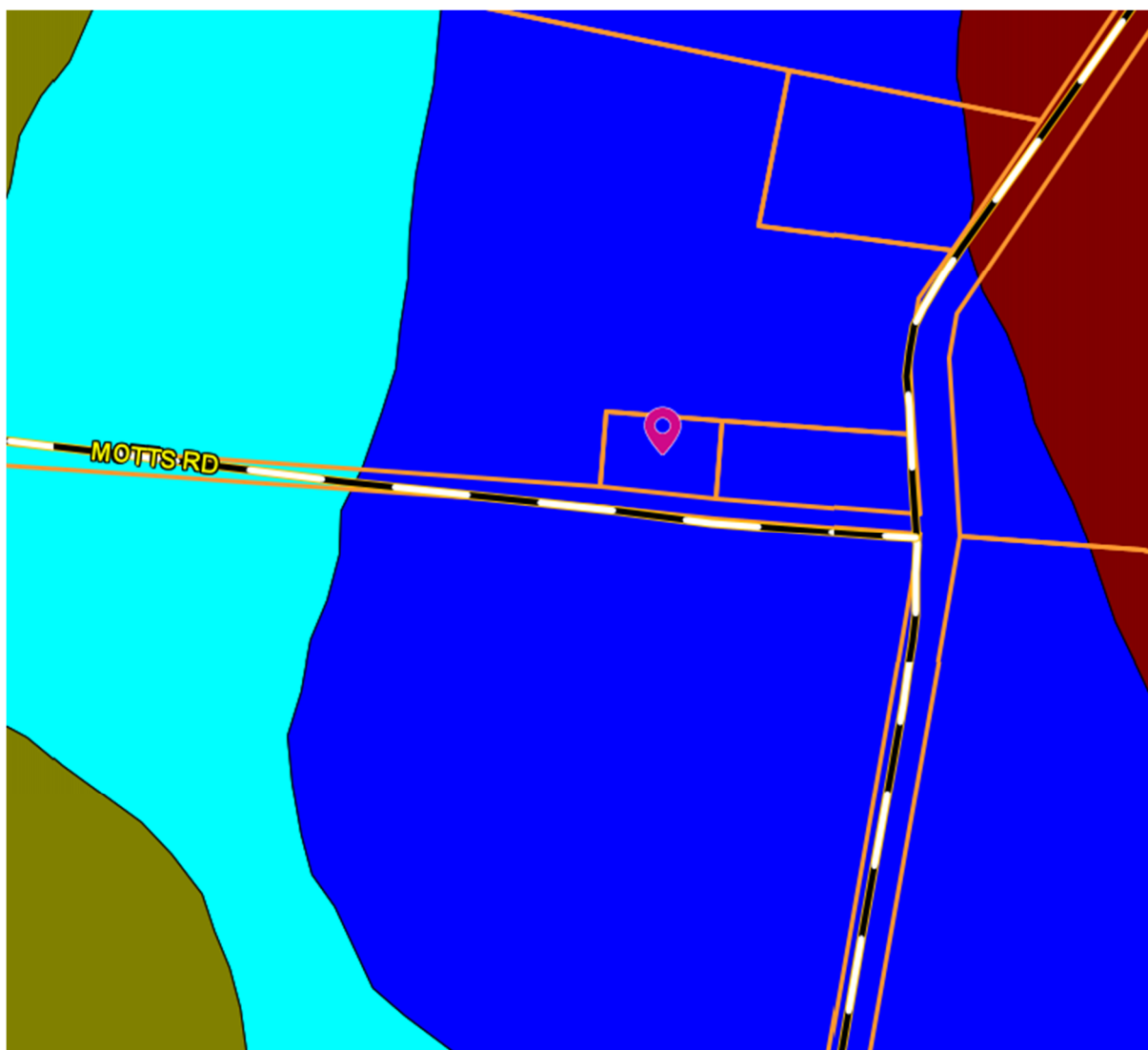


Aerial View



Zone Map

-  Agriculture Zone
-  Rural Zone



Land Capability Map

■ Class 2

■ Class 3





Proposed dwelling



Proposed dwelling





Proposed shed (shipping container)



Motts Road site





Prime Agricultural land within 25m of proposed dwelling site



Prime Agricultural land within 25m of proposed dwelling site



**BUILDING & PLUMBING – SCHEDULE OF STATUTORY DETERMINATIONS  
MADE UNDER DELEGATION**

Period: 1 July 2023 to 31 July 2023

**Building Permits and Certificates**

<b>Building Permits – Category 4</b>	<b>Number Issued</b>	<b>Cost of Works</b>
Additions / Alterations	0	0
Demolition Permits	0	0
New Dwellings	0	0
Outbuildings	1	50,000
Units	0	0
Other	0	0
Permit of Substantial Compliance	1	150,000
<b>Notifiable Works – Category 3</b>	<b>Number Issued</b>	<b>Combined \$ Amount</b>
Additions / Alterations	6	819,376
Demolition Permits	0	0
New Dwellings	5	3,378,000
Outbuildings	6	311,200
Units	0	0
Other	1	18,000

**Plumbing Permits and Certificates**

<b>Plumbing Permits – Category 4</b>	<b>Number Issued</b>	<b>–</b>
Plumbing Permit	4	
<b>Notifiable Works – Category 3</b>		
Certificate of Likely Compliance	6	

**COMPLIANCE– SCHEDULE OF STATUTORY DETERMINATIONS  
MADE UNDER DELEGATION**

Period: 1 July 2023 to 31 July 2023

**Fire Abatement Notices**

<b>Fire Abatement Notices Issued</b>	<b>Property Cleared by Contractor</b>
0	0

**COMPLIANCE – SCHEDULE OF REGULATORY SERVICES STATUTORY RESPONSIBILITIES**

Period: 1 July 2023 to 31 July 2023

**Dogs Impounded by Central Coast Council**

<b>Number of Dogs Impounded</b>	<b>Dogs Claimed</b>	<b>Dogs Surrendered</b>
3	3	0

**Animal Licences, Offences, Permits**

<b>Licence, Offence, Permits</b>	<b>Number Issued</b>
Barking dog complaints	2
Declaration of dangerous dogs	0
Dog attacks on other dogs / cats	2
Dog attacks on persons	0
Dog attacks on livestock / wildlife	0
Kennel licences issued	2
Kennel licences renewed	49
Permits under <i>Animal Control By-law No.1 of 2018</i>	0
Unregistered dogs located by Compliance	8
Wandering livestock	1

**Dog Infringement Notices Issued**

<b>Off-lead in On-Lead Locations</b>	<b>Cautions Issued</b>	<b>Infringements Issued</b>
Buttons Beach	0	0
Midway Beach	0	0
Penguin Beach	0	0
Turners Beach	0	0
<b>Other Public locations:</b>		
Penguin Beach foreshore	0	0
Nature Strip / Park Area	2	1
<b>Other Dog Offences:</b>		
Dog barking Nuisance	2	1
Dog at large	1	1

### Patrols of Free Camping Areas

Camping Area	Patrols Conducted	Cautions Issued
Bannons Park	4	0
Battons Park	2	0
Forth Recreation Ground	20	4
Halls Point [Closed Area]	15	0
Nicholson Point	16	0
Penguin Surf Life Saving Precinct	15	0
Midway Point	10	0

### Traffic Infringement Notices for Parking Offences

Traffic Infringement Location	Number Issued	Percentage
Alexandra Road	1	1.12%
Bannons Car Park	8	9.00%
Coles/Furner's Car Park	14	15.73%
Crescent Street, Ulverstone	0	–
King Edward Street, Ulverstone	20	22.47%
Main Road, Penguin	0	–
North Reibey Street Car Park	26	29.21%
Reibey Street	18	20.22%
Victoria Street	2	2.25%
Wongi Lane	0	–
Others:		
	0	–



Samantha Searle  
DIRECTOR CORPORATE SERVICES





**Tasmanian**  
Audit Office



## **Report of the Auditor-General No. 4 of 2022-23**

Auditor-General's report on the  
financial statements of State entities

### **Volume 2**

Audit of State entities and audited  
subsidiaries of State entities  
31 December 2021 and 30 June 2022

17 April 2023





## Our role

The Auditor-General and Tasmanian Audit Office are established under the *Audit Act 2008*. Our role is to provide assurance to Parliament and the Tasmanian community about the performance of public sector entities. We achieve this by auditing financial statements of public sector entities and by conducting audits, examinations and investigations on:

- how effective, efficient, and economical public sector entity activities, programs and services are
- how public sector entities manage resources
- how public sector entities can improve their management practices and systems
- whether public sector entities comply with legislation and other requirements.

Through our audit work, we make recommendations that promote accountability and transparency in government and improve public sector entity performance.

We publish our audit findings in reports, which are tabled in Parliament and made publicly available online. To view our past audit reports, visit our [reports](#) page on our website.

## Acknowledgement of Country

We acknowledge Tasmanian Aboriginal people as the traditional owners of this Land, and pay respects to Elders past and present. We respect Tasmanian Aboriginal people, their culture and their rights as the first peoples of this Land. We recognise and value Aboriginal histories, knowledge and lived experiences and commit to being culturally inclusive and respectful in our working relationships with all Aboriginal people.



**2023  
PARLIAMENT OF TASMANIA**

**Auditor-General's report on the financial statements of State entities**

**Volume 2**

**Audit of State entities and audited subsidiaries of State entities 31 December 2021 and  
30 June 2022**

**17 April 2023**

Presented to both Houses of Parliament pursuant to  
Section 29 of the *Audit Act 2008*

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ISSN: 1327 2608

17 April 2023

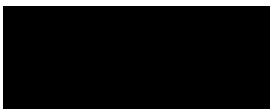
President, Legislative Council  
Speaker, House of Assembly  
Parliament House  
**HOBART TAS 7000**

Dear President, Mr Speaker

**Report of the Auditor-General No. 4 of 2022-23: Auditor-General's report on the financial statements of State entities, Volume 2 - Audit of State entities and audited subsidiaries of State entities 31 December 2021 and 30 June 2022**

In accordance with the requirements of section 29 of the *Audit Act 2008*, I have the pleasure in presenting the second volume of my report on the audit of the financial statements of State entities and audited subsidiaries of State entities for the years ended 31 December 2021 and 30 June 2022.

Yours sincerely



Rod Whitehead  
**Auditor-General**

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# Executive summary

This report summarises the findings from our audits of public sector entity financial statements for the years ended 31 December 2021 and 30 June 2022. A total of 221 audit findings arose from these audits, a decrease from the 272 findings identified in the previous year. This is not entirely unexpected given our greater prior year focus on assessing how well entities managed certain financial reporting obligations.

Our analysis of the resolution of prior year findings revealed an increase in the number of unresolved findings from 107 in the prior year to 166 this year. This increase also relates to matters carried forward from our prior year focus on assessing how well entities managed certain financial reporting obligations. Given resourcing constraints in some State entities, we anticipated these findings would take more than one year to satisfactorily address.

One of the findings we comment upon this year is the accounting treatment for National Redress Scheme for Institutional Child Sexual Abuse claims and civil child sexual abuse claims. In examining the basis for recognising the expenses and liabilities for these claims, we found the expense and liability were only recognised by the Department of Justice when there was an agreed and signed Deed of Settlement and Release confirming payment to be made to a claimant. This is contrary to AASB 137 *Provisions, Contingent Liabilities and Contingent Assets*, which is more encompassing, requiring a liability (provision) to be recognised when a present obligation (legal or constructive) arises from a past event, it is probable the obligation will be required to be settled, and a reliable estimate can be made of the amount of the obligation.

While we recognise sensitivity and the complexity associated with the measurement and recognition of claims of this nature, and the Tasmanian Government's evolving approach to managing civil litigation in this area, we have recommended representatives from the Departments of Justice and Treasury and Finance and the Office of the Solicitor-General engage to agree the basis on which civil claims will be recognised as an actual or contingent liability in the financial statements.

Department of Justice supported the recommendation and Department of Treasury and Finance advised they would engage actuarial services to assist in defining and quantifying the Government's estimated liability exposure with respect to likely abuse-related claims. The Solicitor-General will further assist in this matter.

This report also contains our analysis and commentary on the financial performance and position of the local government sector.

All Councils, in aggregate, generated an underlying surplus of \$8.78 million for 2021-22, an improvement of \$17.92 million on the previous year. Urban councils were the primary contributor to this result, having rebounded strongly from the financial effects of COVID-19, with an aggregate underlying surplus of \$16.45 million in 2021-22 compared to a deficit of \$18.07 million in 2019-20. Rural councils have not experienced the same improvement however, with an aggregated underlying deficit of \$7.66 million incurred in 2021-22 compared to a deficit of \$4.57 million in 2019-20. Our analysis of operating revenue and

expenses over the past 4 years shows a concerning trend for rural councils, with the average growth in expenses outpacing the average growth in revenue.

Councils had challenging budget decisions to make in setting rates for 2021-22, as many faced increased cost pressures, especially for infrastructure materials, and the effects of the rate freeze in the prior year. Our analysis of the increase in rate revenue over the past 4 years shows an annual increase in rate revenue of 6.0% in 2021-22 compared to the increase of only 1.6% in the previous year. The prior year increase reflects the impact of council decisions not to increase general rates for 2020-21 to support ratepayers during the COVID-19 pandemic.

Councils continue to struggle to achieve their capital expenditure budgets. In 2021-22, the 29 councils collectively spent \$284.00 million on capital projects. This was only 80.0% of their budgeted spend for the financial year. In 2021-22, 21 councils spent less than their anticipated capital budget. This included 8 of the 10 urban councils, and 13 of the 19 rural councils. This capital expenditure gap may also be contributing to the declining trend in the aggregate asset sustainability ratio for both urban and rural councils over the past 4 years.

Whilst acknowledging the civil construction resource challenges faced by councils, councils should endeavour to achieve budgeted capital expenditure. This is to ensure that asset renewal occurs at the optimal time, thereby reducing the risks of increased maintenance costs, reducing the potential for loss of asset condition, safety and functionality and reduced council services to communities.

Our analysis of cash and investments held by councils over the past 4 years showed the large majority of councils had steadily increased their cash and investments. As at 30 June 2022, 9 councils had a healthy cash expense ratio, with funds to cover more than 12 months of expenditure.

# Introduction

The Auditor-General has the mandate to carry out the audit of the financial statements of the Treasurer and all Tasmanian State entities and audited subsidiaries of State entities. The aim of a financial audit is to enhance the degree of confidence in the financial statements by expressing an opinion on whether they present fairly<sup>1</sup>, in all material respects, the financial performance and position of State entities and audited subsidiaries of State entities and were prepared in accordance with the relevant financial reporting framework.

This report updates and completes the information provided in *Report of the Auditor-General No. 2 of 2022-23: Auditor-General's report on the financial statements of State entities, Volume 1 - Audit of State entities and audited subsidiaries of State entities 31 December 2021 and 30 June 2022*. This second volume contains the findings from all audits completed for the years ended 31 December 2021 and 30 June 2022 together with commentary on the local government sector.

The information provided in this report summarises the financial audits undertaken under section 16 (audit of the financial statements of the Treasurer), section 18 (audit of the financial statements of State entities) and section 21 (audit of the financial statements of audited subsidiaries of State entities) of the *Audit Act 2008* (Audit Act). Audits undertaken by arrangement under section 28 of the Audit Act are not included in this report.

## Overview of this report

This report summarises the outcomes of audits of financial statements of State entities and audited subsidiaries of State entities for the years ended 31 December 2021 and 30 June 2022. This report provides commentary on:

- the timeliness of financial reporting by State entities and audited subsidiaries of State entities
- the completion of audits of financial statements and audit opinions issued
- audits dispensed with
- audit findings
- prior period errors
- audit fees for financial statement audits
- financial analysis of the local government sector
- the audit of all firearms or ammunition disposed of under the *Firearms Act 1996* (Firearms Act).

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<sup>1</sup> Give a true and fair view in the case of entities reporting under the *Corporations Act 2001*.

## Guide to using this report

Guidance relating to the use and interpretation of financial information included in this report can be found at the Tasmanian Audit Office website: [www.audit.tas.gov.au](http://www.audit.tas.gov.au)

The guidance includes information on the calculation and explanation of financial ratios and performance indicators and the definition of audit finding risk ratings.



# Audits of financial statements

## Introduction

The information provided in this chapter summarises the financial audits undertaken under sections 16, 18 and 21 of the Audit Act.

## Summary of audits of financial statements

The audit of the Treasurer's Annual Financial Report (TAFR), comprising the statements reporting on the transactions and balances within the Public Account during 2021-22 and balances at 30 June 2022, was completed on 25 October 2022.

The timeliness of submission of financial statements by State entities and audited subsidiaries of State entities and timeliness of audit completion is summarised in Table 1 below.

Table 1: Audits of State entities and audited subsidiaries of State entities as at 31 March 2023

Audits of financial statements	December 2021 and June 2022	December 2020 and June 2021
State entity and audited subsidiaries of State entity financial statements submitted, complete in all material respects:		
• within 45 days of the end of the financial year [Audit Act, section 17(1)]	142	141
• after 45 days of the end of the financial year	16	15
	158	156
Audits of financial statements of State entities and audited subsidiaries of State entities:		
• completed within 45 days of receiving the financial statements [Audit Act, section 19(3)]	70	71
• completed after 45 days of receiving the financial statements	47	50
Total audits completed as at 31 March 2023	117	121
Audits dispensed	38	35
Audits not yet completed or dispensed	3	-
	158	156

## Submission of financial statements

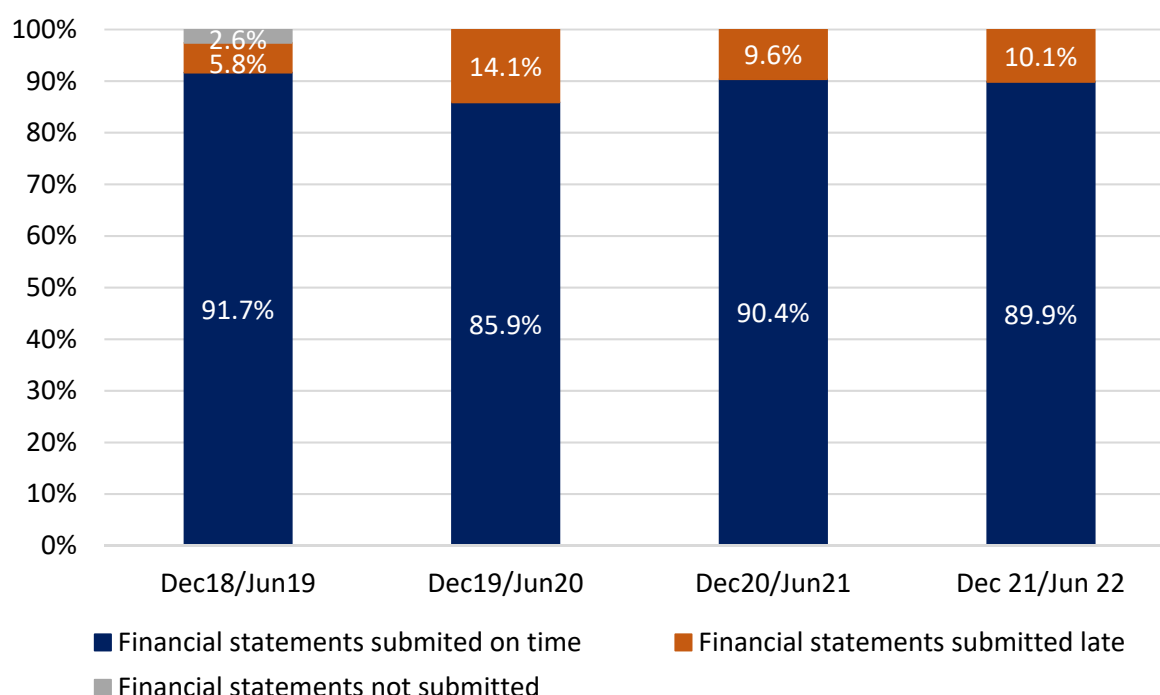
The TAFR financial statements are to be submitted to the Auditor-General before 30 September each year. The statements for 30 June 2022 were received on 30 September 2022.

State entities and audited subsidiaries of State entities are required to submit financial statements to the Auditor-General within 45 days after the end of each financial year. For 31 December 2021 and 30 June 2022 financial reporting, the deadlines fell on 14 February 2022 and 15 August 2022, respectively. Before accepting the financial statements as submitted, the Auditor-General determines whether the financial statements are complete in all material respects. As part of this requirement, the financial statements must be signed by either the accountable authority or by a suitably senior finance officer responsible for financial reporting, such as the Chief Financial Officer or equivalent.



A comparison of the timeliness of financial statement submission by State entities and audited subsidiaries of State entities for the past 4 years is shown in Figure 1.

Figure 1: Timeliness of submission of financial statements



For the years ended 31 December 2021 and 30 June 2022, 16 State entities failed to meet the financial statement submission deadline, compared to 15 State entities for the years ended 31 December 2020 and 30 June 2021. Entities that failed to meet the submission deadline for the last two years were:

- Board of Architects
- Tasmanian Affordable Housing Limited
- Northern Midlands Council
- Tasman Council.

The classification of entities who submitted financial statements, by sector and legislative reporting obligation, is illustrated in Figure 2.

Figure 2: Classification of State entities and audited subsidiaries of State entities by sector and legislative reporting obligation



## Completion of financial statement audits

### Audits of 31 December 2021 and 30 June 2022 financial statements in progress

As at 31 March 2023, 117 audits had been completed and 38 audits had been dispensed. The audits for Aboriginal Land Council of Tasmania and palawa Enterprises Unit Trust were

still in progress, largely due to a failure to respond in a timely manner to audit requests to provide information.

The audit for Newwood Holdings Pty Ltd had not commenced, with this audit likely to be dispensed subsequent to the approval of an amendment to its constitution.

### Timeliness of audit completion

The audit of the financial statements in TAFR are required to be completed in sufficient time to enable the Treasurer to table the report in Parliament by 31 October each year. The audit reports for these financial statements for 30 June 2022 were issued on 25 October 2022.

The Auditor-General must issue an audit report on the financial statements of State entities and audited subsidiaries of State entities within 45 days of the date of submission. For financial statements submitted on 14 February 2022 and 15 August 2022, our deadlines fell on 31 March 2022 and 29 September 2022, respectively.

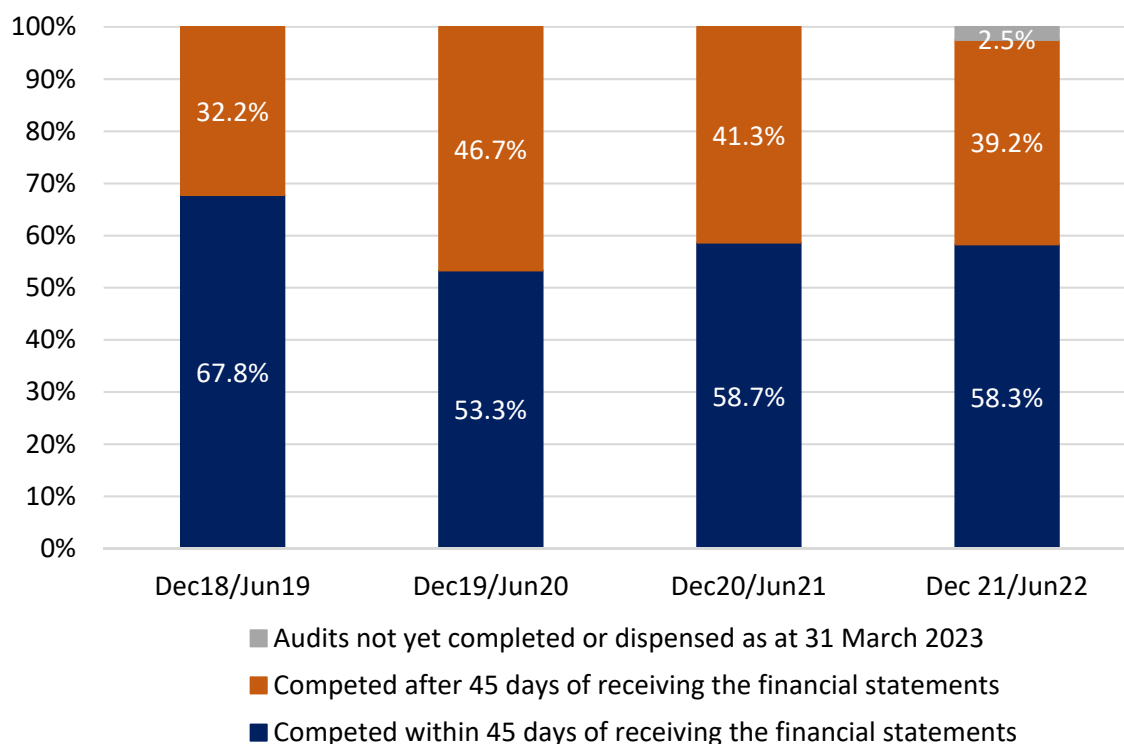
#### State entities and audited subsidiaries of State entities 31 December 2021 and 30 June 2022

**70**

Audit reports issued within deadline

A comparison of the timeliness of the completion of the audit of financial statements of State entities and audited subsidiaries of State entities for the past 4 years is shown in Figure 3.

Figure 3: Timeliness of audit completion



Forty-seven audits for the years ended 31 December 2021 and 30 June 2022 were not completed within the statutory timeframe, compared to 50 audits for the years ended 31 December 2020 and 30 June 2021. In addition, 2 audits in progress have also exceeded the statutory timeframe for completion. As in the previous year, staff shortages in the Tasmanian Audit Office (the Office) significantly affected our ability to complete 31 December 2021 and 30 June 2022 audits within the statutory timeframe.

The auditor's reports for the State entities included in Table 2 were signed more than 100 days from the date of financial statement submission.

**Table 2: Auditor's reports signed more than 100 days from the date of financial statement submission**

Entity	Financial statements received	Audit opinion signed	Days from receipt to issuance of auditor's report
Flinders Council	15 Aug 2022	28 Nov 2022	105 days
Huon Valley Council	15 Aug 2022	25 Nov 2022	102 days
Kentish Council	9 Sep 2022	6 Mar 2023	178 days
King Island Council	13 Aug 2022	17 Jan 2023	157 days
Latrobe Council	9 Sep 2022	29 Mar 2023	201 days
Local Government Association of Tasmania	12 Aug 2022	6 Dec 2022	116 days
National Trust of Australia (Tasmania)	12 Aug 2022	22 Feb 2023	194 days

Root causes for delays in finalising audits included:

- entities failing to respond in a timely manner to requests to provide information
- quality issues in documentation provided to the Office
- quantum and complexity of issues identified throughout the audit
- staff shortages in the Office which significantly affected our ability to complete audits within the statutory timeframe.

## **Audit opinions on financial statements**

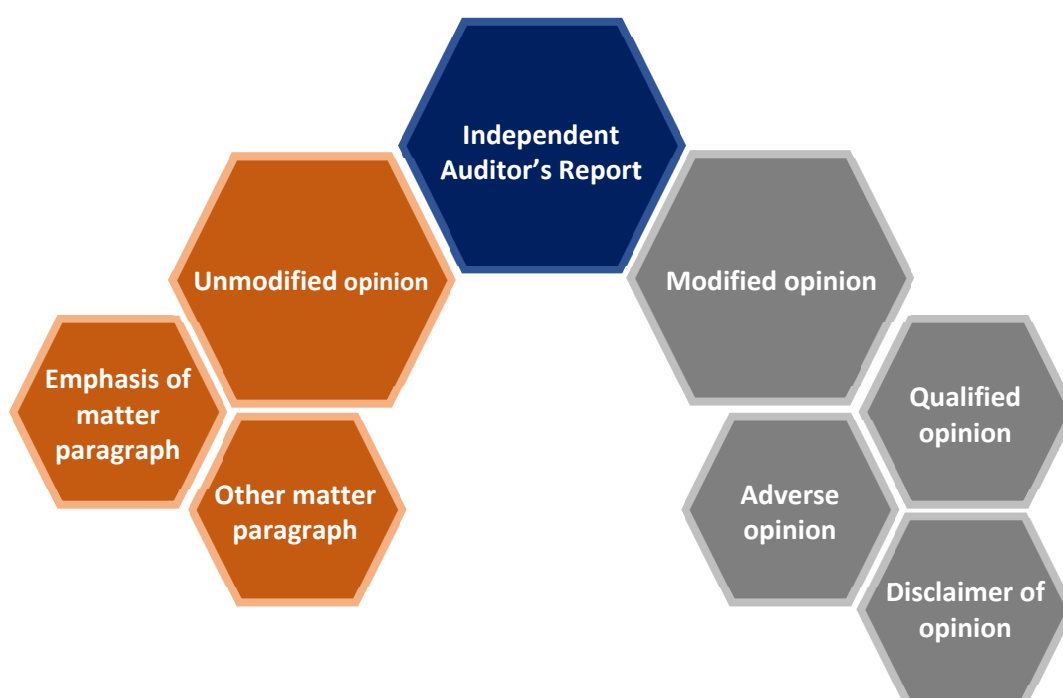
### **Types of audit opinions on the financial statements**

Under section 19(1) of the Audit Act, the Auditor-General is to prepare and sign an opinion on an audit of the financial statements of State entities in accordance with Australian Auditing and Assurance Standards. Australian Auditing and Assurance Standards prescribe the auditor's reporting responsibilities, including the responsibility to form an opinion on

whether the financial statements present fairly<sup>2</sup>, in all material respects, the financial performance and position of an entity and whether the financial statements were prepared in accordance with the relevant financial reporting framework.

The types of audit opinions that may be issued in an independent auditor's report are depicted in Figure 4.

Figure 4: Types of audit opinions



An unmodified opinion is issued when the auditor concludes that the financial statements were prepared, in all material respects, in accordance with the applicable financial reporting framework. A modified opinion is issued when the auditor concludes that the financial statements as a whole were not free from material misstatement or was unable to obtain sufficient appropriate audit evidence.

The auditor can also communicate additional matters in the auditor's report, while still expressing an unmodified opinion on the financial statements by including an emphasis of matter or other matter paragraph. The purpose of this is to draw the attention of the users of the financial statements to relevant information, which in itself is not significant enough to result in a modified opinion.

### **Audit opinions expressed on financial statements**

Of the 117 auditor's opinions issued on the audits of the 31 December 2021 and 30 June 2022 financial statements of State entities and audited subsidiaries of State entities, all were unmodified (commonly referred to as 'unqualified'). Of these opinions, 2 were issued with an emphasis of matter paragraph and one was issued with a material uncertainty related to going concern paragraph.

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<sup>2</sup> Give a true and fair view in the case of entities reporting under the *Corporations Act 2001*.



### Audit opinions issued with an emphasis of matter paragraph

Two unmodified audit opinions were issued with an emphasis of matter paragraph, which was used to highlight matters that, although appropriately presented or disclosed in the financial statements, were fundamentally important to bring to the reader's attention so as to assist with their understanding of the financial statements. Including an emphasis of matter paragraph does not modify the audit opinion.

An emphasis of matter paragraph was included in the independent auditor's report for the year ended 30 June 2022 for the following entities:

- Tasmanian Public Finance Corporation (TASCORP) - to draw attention to a note in the financial statements which describes TASCORP's application of Treasurer's Instruction GBE-08-52-09P *Accounting Treatment of the Mersey Community Hospital Fund by the Tasmanian Public Finance Corporation* in respect of the Mersey Community Hospital Fund.
- Tasmanian Affordable Housing Limited (TAHL) – to draw attention to notes within the financial statements stating that the financial statements for TAHL have been prepared on a non-going concern basis due to the activities of the company having ceased. TAHL has chosen to present their asset and liabilities in decreasing order of liquidity, and expect to recover or settle all balances within 6 months of 30 June 2022.

Both of these entities received a similar emphasis of matter paragraph in the independent auditor's reports for the year ended 30 June 2021.

### Audit opinions issued with a material uncertainty related to going concern paragraph

One unmodified audit opinion was issued with a material uncertainty related to going concern paragraph.

This type of paragraph is used to highlight disclosures made in the financial statements about the existence of material uncertainty related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. The identification of a material uncertainty is a matter that is important to users' understanding of the financial statements. The use of a separate section with a heading that includes reference to the fact that a material uncertainty related to going concern exists, alerts users to this circumstance. Including a material uncertainty related to going concern paragraph does not modify the audit opinion.

A material uncertainty related to going concern paragraph was included in the auditor's report for the Legal Profession Board (the Board). The material uncertainty arose as the Board had, at the date of signing the auditor's report, not received confirmation of its 2022-23 funding. As at 30 June 2022, the Board had cash reserves of \$0.30 million, which were considered insufficient by the members of the Board to cover the operating expenses for 2022-23. These events indicated that a material uncertainty existed that may have cast significant doubt on the Board's ability to continue as a going concern.

The Board reviewed the appropriateness of continuing to prepare the financial report on the going concern basis for the year ended 30 June 2022. It resolved that it was appropriate to prepare the financial report on the basis that the Board is a going concern, as it had received its first quarter of funding for 2022-23 from the Department of Justice (Justice) and was working with the Justice to identify a funding source for 2022-23.

The Board is aware that it is dependent on either the Solicitors Trust Fund (the Fund), or an alternative State Government funding source until such time as the Fund attains its statutory minimum balance, to remain financially sustainable in future years.

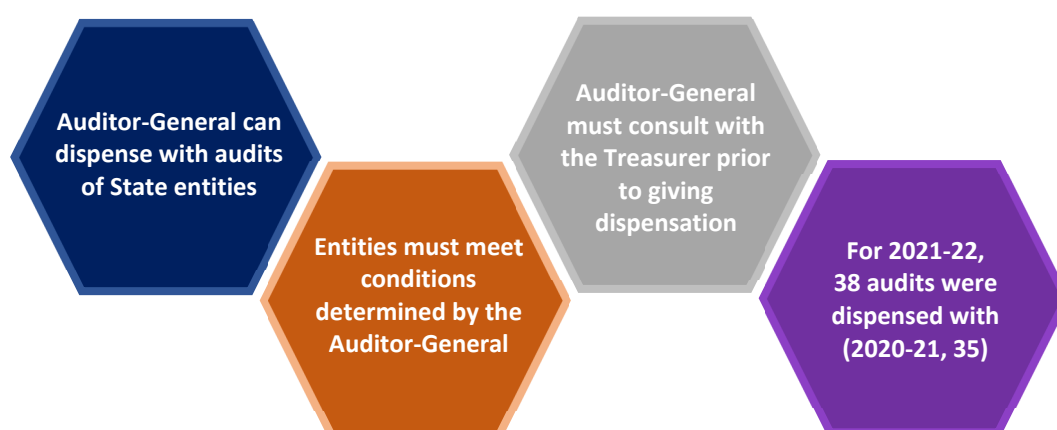
### Audits dispensed with

The Auditor-General has discretion under section 18 of the Audit Act to dispense with all or any part of the audit of a particular State entity, if considered appropriate in the circumstances. The Auditor-General has determined dispensation from audit may be provided where one of the following conditions is met:

- The State entity demonstrates that its financial reporting and auditing arrangements are appropriate. To satisfy this condition, the entity is required to submit their audited financial statements to the Auditor-General each year. The financial statements are reviewed and, where necessary, feedback on information presented in the financial statements is provided to the entity.
- The entity is controlled by another State entity and is included in the group audit of the controlling entity.
- The entity has not operated and the accountable authority has provided evidence to support this assertion.

The audit dispensation process is illustrated in Figure 5.

Figure 5: Dispensation of audits process



It is important to note that dispensation of the audit does not limit any of the Auditor-General's functions or powers under the Audit Act. Where the entity is of significant size or by its nature of particular public interest, it is unlikely dispensation will be granted. The Audit Act also requires the Auditor-General to consult with the Treasurer before exercising the power to dispense with audits.

Entities where the Auditor-General has dispensed with the audit are listed in Appendix A.

# Audit findings

## Findings from the audit of the financial statements included in TAFR

There were no high or moderate risk findings arising from the audit of the financial statements included in TAFR.

A low risk finding was identified regarding duplicated disclosure of liabilities in lease liabilities (note 7.2) and commitment disclosures (note 8.1) arising from property lease and rental agreements. The finding was accepted by the Department of Treasury and Finance (Treasury) and will be addressed during 2022-23.

## Findings from 31 December 2021 and 30 June 2022 financial statement audits

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### State entities and audited subsidiaries of State entities 31 December 2021 and 30 June 2022

**221**

Audit matters raised

**166**

Audit matters raised in prior periods  
assessed as unresolved

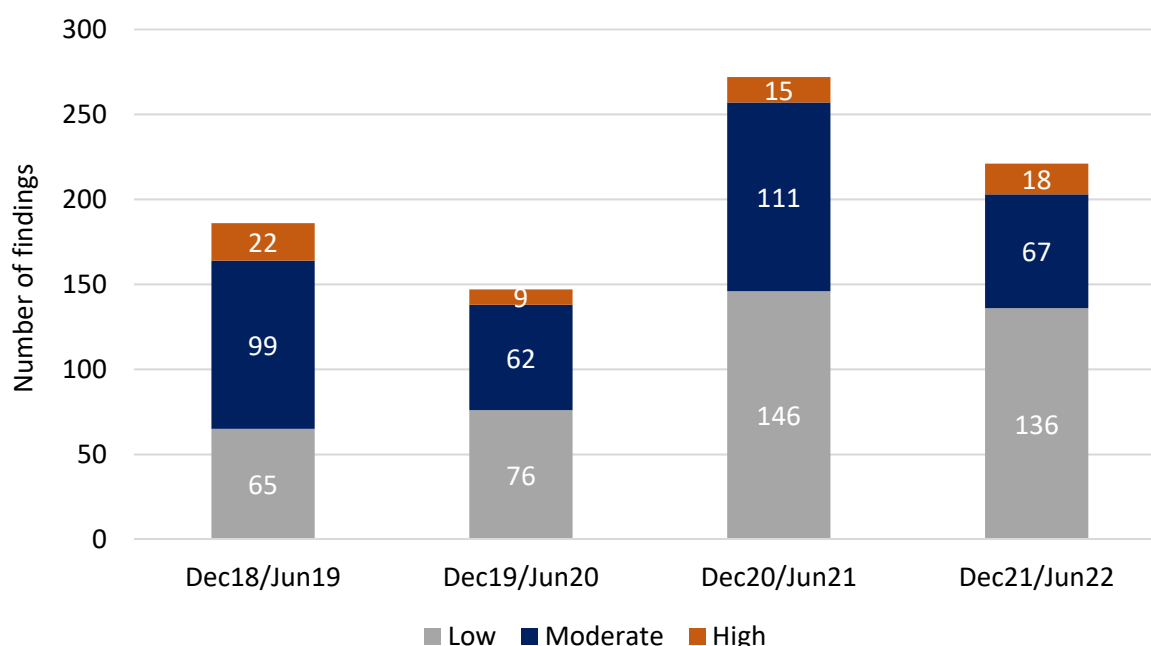
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Deficiencies in internal controls and financial reporting, fraud, non-compliance with laws or regulations and other significant matters identified during an audit are reported to management, those charged with governance of State entities and audited subsidiaries of State entities and relevant Ministers. These are communicated by way of a memorandum of audit findings, which reports finding observations, related implications, recommendations and risk ratings. Management responses to findings are also sought and included, along with expected date for resolution. The memorandum of audit findings also includes a section for the monitoring of actions taken by management on outstanding matters raised in previous years.

Each finding is categorised as high, moderate or low risk, depending on its potential impact. The definition of these risk categories, together with a details of current and prior year findings by entity, can be found in Appendix B.

A comparison of the number and risk rating of audit findings identified in the past 4 years is shown in Figure 6.

Figure 6: Comparison of audit findings by risk rating



The high number of new audit findings for the financial years ended 31 December 2020 and 30 June 2021 reflected our focus on assessing how well entities managed certain financial reporting obligations, with particular emphasis on:

- the consideration of the risks relevant to financial reporting objectives
- the extent to which the design and implementation of appropriate controls and processes were adequately documented
- reliance on information produced by experts.

In addition to continuing to focus on matters outlined above relating to certain financial reporting obligations, for the financial years ended 31 December 2021 and 30 June 2022 we paid particular attention to the design, implementation and operating effectiveness of internal controls covering payroll and non-financial asset systems. Whilst weaknesses were found for these areas of focus, they were not at the equivalent level identified for the financial years ended 31 December 2020 and 30 June 2021.

### Payroll controls

Employee benefits are often the largest annual expenditure incurred by State entities and audited subsidiaries of State entities. The Total State Sector spent \$3.78 billion on employee benefits in 2021-22, 34.4% of total expenditure (2020-21, \$3.56 billion, 34.8%). In 2021-22, the local government sector expended 35.5%, \$314.80 million, of their total expenditure on employee benefits (2020-21, \$302.00 million, 35.8%).

Employee benefits consist of a number of items, including wages and salaries. There are also allowances and on-costs such as payroll tax, superannuation and other benefits that might

be awarded through industrial awards and agreements. In addition to their direct expenditure, entities need to ensure they recognise liabilities related to their employees in their financial statements. This includes annual leave and long service leave liabilities, and provisions for superannuation or retirement payments, where applicable.

As a result, the processes, controls and oversight of payroll systems is immensely important. Weaknesses in any of these components can not only result in material errors in the financial statements; but have an impact on employees through incorrect payment of their remuneration and entitlements. Media reporting of large employee underpayments in recent years highlights this criticality.

Our testing of payroll controls included assessing the design, implementation and operating effectiveness of controls such as:

- changes to pay rates are authorised and reviewed
- correct authorisation and processing of employee appointments and terminations
- preparation and approval of reconciliations between the payroll system and the general ledger.

Audit findings relating to payroll controls that were identified during 2021-22 included:

- timesheet approvals not being documented
- employees approving their own timesheets
- employees able to change their own pay details
- lack of oversight arising from key payroll system reports not being prepared, or reviewed.

We observed that some entities outsource their payroll function to a third party provider. Such arrangements can have both risk and internal control implications, some of which are described below:

- Risks:
  - security risks - outsourcing to a service entity can expose an entity to data breaches, identity theft, or other information security risks
  - compliance risks - the service entity may not be familiar with the user entity's compliance requirements, leading to potential compliance violations
  - operational risks - the service entity may fail to process financial transactions accurately or on time, leading to operational disruption for the user entity
  - reputation risks - the service entity may fail to meet expectations leading to the user entity's reputation being damaged.
- Internal control implications:

- control design – the user entity should ensure that the service entity’s controls are designed and implemented appropriately to mitigate risks associated with financial transaction processing
- monitoring and oversight – the user entity should establish appropriate monitoring and oversight procedures to ensure the service entity complies with the user entity’s business rules for transactional processing
- service level agreements – the user entity should establish a service level agreement with the service entity to ensure that the service entity meets the user entity’s performance expectations.

In summary, while outsourcing financial transaction processing to a service entity can provide benefits such as cost savings and increased efficiency, it also comes with risks and internal control implications that organisations need to carefully consider and manage. Our audits identified instances where payroll services were provided by a third party with no service level agreement in place.

### **Non-financial (physical) asset controls**

Most State entities manage physical assets, such as property, plant and equipment, to enable services to be provided to the community.

At 30 June 2022, the Total State Sector recorded physical assets worth \$24.63 billion (2020-21, \$22.30 billion). At the same date, the local government sector recorded \$11.36 billion of physical assets (2020-21, \$10.51 billion). This excludes other assets that State entities disclose in their statements, but which are managed by third parties (such as service concession asset arrangements).

Our testing of controls over physical assets included assessing the design, implementation and operating effectiveness of controls such as:

- management oversight of valuation processes, including the selection of valuation experts, and the assessment of results
- appropriate policies and procedures for capitalising expenditure
- controls over the recording of purchased or constructed assets in the asset register
- preparation and approval of reconciliations between the physical asset system and the general ledger.

Audit findings relating to physical asset controls identified during 2021-22 included:

- lack of documented assessment and oversight of valuations by management or those charged with governance
- absence of controls to reconcile the asset register with the general ledger.

### **Classification of audit findings**

Audit findings for 31 December 2021 and 30 June 2022, as shown in Table 3, have been categorised using a primary classification, such as internal control, financial reporting, non-



compliance with laws and regulations and other significant matters, and a secondary classification, which further defines the nature of the finding.

A description of primary and secondary categories has been included in the *Guide to using reports on the audit of financial statements of State entities*.

Table 3: 31 December 2021 and 30 June 2022 audit findings by classification and risk rating

	High Risk	Moderate Risk	Low Risk	Total
<b>Financial reporting</b>	<b>11</b>	<b>20</b>	<b>46</b>	<b>77</b>
Accounting Estimate	1	5	19	25
Disclosures	2	3	10	15
Fair Value	1	7	1	9
Going Concern	1	0	0	1
Non-compliance-Accounting Standard	4	3	10	17
Related Party	0	2	2	4
Unintentional Misstatement	2	0	4	6
<b>Internal control</b>	<b>7</b>	<b>46</b>	<b>85</b>	<b>138</b>
Control Activity	5	19	33	57
Control Environment	2	13	17	32
Information Systems and Communications	0	8	16	24
Monitoring Activity	0	4	8	12
Risk Assessment	0	2	11	13
<b>Non-compliance with Laws or Regulations</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>2</b>
Non Compliance-Laws or Regulations	0	0	2	2
<b>Other significant matters</b>	<b>0</b>	<b>1</b>	<b>3</b>	<b>4</b>
Management Actions	0	1	2	3
Other	0	0	1	1
<b>Total</b>	<b>18</b>	<b>67</b>	<b>136</b>	<b>221</b>

Of the 221 audit findings raised, 138 (62.4%) relate to entities' internal control environments. Common findings within this category related to:

- weak system controls

- inactive or undocumented key controls
- control weaknesses relating to information systems
- draft or non-existent policies and procedures outlining processes and key controls
- absence of a current service level agreements with third party providers for the provision of financial transaction processing.

Of the 77 findings raised relating to financial reporting, common findings related to:

- valuation processes and oversight over physical assets
- incorrect or unsupported assumptions used in the calculation of estimates, such as employee provisions
- material financial statement disclosures not disclosed in accordance with the relevant Australian Accounting Standard.

### Audit findings by sector

The number and risk rating of audit findings by sector arising from 31 December 2021 and 30 June 2022 financial statement audits are shown in Table 4.

Table 4: 31 December 2021 and 30 June 2022 audit findings by sector and risk rating

Sector	High Risk	Moderate Risk	Low Risk	Total
General Government Sector	4	12	37	53
Public Non-Financial Corporation	4	21	24	49
Public Financial Corporation	0	0	2	2
Local Government	9	31	53	93
Other	1	3	20	24
<b>Total</b>	<b>18</b>	<b>67</b>	<b>136</b>	<b>221</b>

## High risk findings

High risk findings are summarised in Table 5 below.

Table 5: 31 December 2021 and 30 June 2022 high risk audit findings

Entity	High risk finding
Dulverton Regional Waste Management Authority	The discount rate used in the calculation of the aftercare provision for the landfill site is highly judgemental, and expert advice is required by the Authority to support the rates used. The initial discount rate was revised leading to a material decrease in both the aftercare liability and asset.
Flinders Council	Inadequate review by management of asset valuation methodologies and calculations resulted in road assets being materially understated.
FortyTwo24 Pty Ltd (subsidiary of TasNetworks)	<p>The company prepared financial statements that complied with AASB 1060 <i>General Purpose Financial Statements – Simplified Disclosures for For-Profit and Not For-Profit Tier 2 Entities</i>, which complied with an exemption provided by the Treasurer to do so, but which did not comply with Treasurer’s Instruction GBE 08-51-07.</p> <p>The expectation is that for subsequent financial years, the company will comply with the Treasurer’s Instruction GBE 08-51-07, which will require the company to comply with Tier 1 financial reporting requirements and segment reporting, or alternatively it will seek a further exemption from doing so.</p>
Hobart City Council	Council to review the capture and treatment of construction or building improvements on Council owned land, including land assets subject to operating leases.
House of Assembly	Inadequate assignment of user access across financial systems.
Kentish Council	Council did not submit financial statements to us within 45 days of the end of the financial year, therefore not complying with section 17 of the <i>Audit Act 2008</i> .
	Material errors were identified within the fixed (physical) asset balances, partly due to poor oversight of the work performed.
	Council was over-reliant on a single person to complete the fixed asset management and revaluation work.
Latrobe Council	Regulatory non-compliance and inability to provide audit documentation in a sufficient time period.
	Key person dependency in asset management and reporting.
	Application and review of asset valuation methodology.

Entity	High risk finding
Legislative Council	Inadequate assignment of user access across financial systems.
Legislature-General	Inadequate assignment of user access across financial systems.
	No restriction on modifying vendor bank account details.
Marinus Link Pty Ltd (subsidiary of TasNetworks)	<p>The company prepared financial statements that complied with AASB 1060 <i>General Purpose Financial Statements – Simplified Disclosures for For-Profit and Not For-Profit Tier 2 Entities</i>, which complied with an exemption provided by the Treasurer to do so, but which did not comply with Treasurer’s Instruction GBE 08-51-07.</p> <p>The expectation is that for subsequent financial years, the company will comply with the Treasurer’s Instruction GBE 08-51-07, which will require the company to comply with Tier 1 financial reporting requirements and segment reporting, or alternatively it will seek a further exemption from doing so.</p>
Port Arthur Historic Site Management Authority	Although partially mitigated by the structure of operations, control weakness regarding segregation of duties were noted over journal processing.
Tasmanian Pharmacy Authority	The financial sustainability of the entity is at risk in the medium-to-long term.
Tasmanian Ports Corporation Pty Ltd	On Friday 28 January 2022, an allision occurred at the Port of Devonport involving a commercial cement carrier that allided with berthed tugs Campbell Cove and York Cove. Although not virtually certain, costs incurred in performing the clean-up have been capitalised as a receivable in the Statement of Financial Position, pending finalisation of the proceedings and expected recovery of the costs via the insurance provider.

Management responses outlining proposed actions in relation to the above matters were received from the respective entities.

### **Finding relating to the National Redress Scheme for Institutional Child Sexual Abuse claims and civil child sexual abuse claims**

The National Redress Scheme for Institutional Child Sexual Abuse (Scheme) was established by the Australian Government on 1 July 2018 to provide support to people who experienced institutional child sexual abuse. The Government officially joined the Scheme on 1 November 2018.

The Scheme allows for redress to be provided to a person who suffered abuse (sexual abuse and related non-sexual abuse). The Scheme can provide a monetary payment of between \$5,000 and \$150,000 as a tangible means of recognising the wrong survivors have suffered,

access to counselling and psychological care and a direct personal response which provides a meaningful apology and acknowledgment from the responsible institution.

In the 2018-19 State Budget, the Government made a commitment to fund Justice \$70.00 million over 10 years to pay compensation and administration costs over the life of the Scheme.

In addition to applications for redress under the Scheme from individuals who suffered abuse, a number of civil claims have been made against the State relating to child abuse in State care. The Tasmanian Risk Management Fund does not cover the Crown's legal liability for civil claims brought by survivors of historical childhood institutional sexual abuse in circumstances where redress would be available if sought. Consequently, the State is responsible for funding these claims where the circumstances giving rise to the claim would have provided the claimant with an entitlement to redress under the Scheme. Whilst the Government is unable to determine the full amount and timing of any potential payouts in these civil cases, the value is expected to exceed the \$70.00 million allocated for the payment of claims under the Scheme.

The management and responses to civil claims made against the State are undertaken by the Office of the Solicitor-General (OSG) on instructions from relevant departments. The reason for that is that OSG is responsible (presently at least) for the conduct of civil litigation.

#### **Accounting for claims under the scheme and related civil claims against the Crown**

For the year ended 30 June 2022, Justice recognised an expense of \$30.93 million (2020-21, \$15.11 million) for redress payments under the Scheme and related civil claims against the Crown. Included in this balance was \$8.97 million (2020-21, \$4.60 million) which was accrued as a liability at 30 June 2022, reflecting claims recognised but not paid as at that date.

In addition, Justice disclosed the following contingent liabilities in its 30 June 2022 financial statements:

- contingent legal claims related to child abuse in State care totalling \$45.50 million (2020-21, \$23.56 million)
- unquantifiable contingent liabilities related to applications under the Scheme and civil claims made against various Government agencies relating to child abuse that occurred whilst children were in State care.

In examining the basis for recognising the expenses and liabilities for redress payments and civil claims, we found the expense and liability were only recognised when there was an agreed and signed Deed of Settlement and Release confirming payment to be made to a claimant. This is contrary to AASB 137 *Provisions, Contingent Liabilities and Contingent Assets* which requires a liability (provision) to be recognised when:

- (a) an entity has a present obligation (legal or constructive) as a result of a past event
- (b) it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation

- (c) a reliable estimate can be made of the amount of the obligation.

If these conditions are not met, no provision is recognised.

From discussions with other Australian state and territory audit offices, we identified other states and territories recognise the redress scheme liability on an actuarial basis, which recognises incurred but not reported claims. The rationale for recognising the liability on this basis is:

- (a) the National Redress Scheme has a finite life of 30 June 2028
- (b) there is sufficient information held at the Commonwealth or state or territory level to enable the estimation of the number of redress participants, average payment size and time value of money.

We identified a number of other states and territories are also the 'funder of last resort' under the Scheme, which transfers a liability from a defunct institution to the state or territory. In the majority of cases, no liability is recognised for liabilities incurred as 'funder of last resort' although most states and territories have disclosed this obligation as an unquantified contingent liability.

The position in respect to recognition and measurement of civil claims by other states and territories is varied, ranging from unquantified contingent liabilities to an actuarially quantified provision. For a number of states and territories, the civil liability is managed by the government insurance fund.

We recognise the basis for recognition and measurement of child sexual abuse civil claims is further complicated by the Government's evolving approach to civil litigation involving alleged child sexual abuse whilst in State care.

In our report of audit findings issued to Justice and Treasury, we recommended the liability arising under the Scheme be actuarially measured and recorded in Justice's financial statements.

Given the complexity associated with the measurement and recognition of child sexual abuse civil claims, we recommended representatives from Justice, Treasury and the OSG engage to agree the basis on which civil claims will be recognised as a liability in the Justice financial statements and the basis on which civil claims will be recognised as quantified or unquantified contingent liabilities in the Justice financial statements.

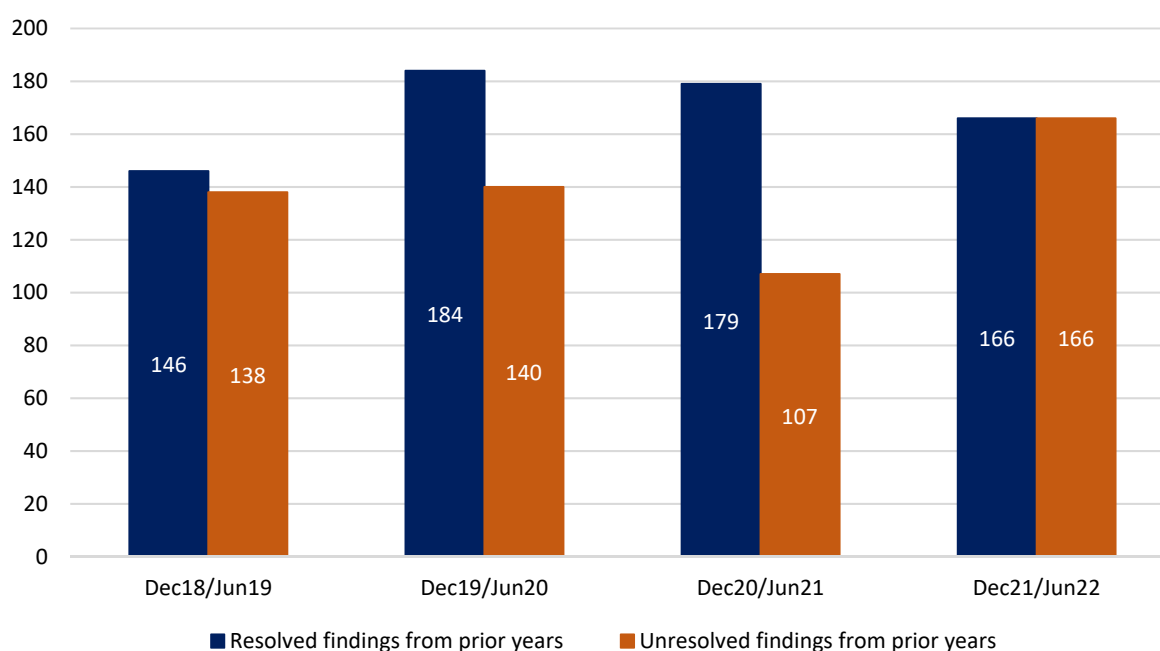
Justice supported the recommendation and Treasury advised they would engage actuarial services to assist in defining and quantifying the Government's estimated liability exposure with respect to abuse-related claims. The Solicitor-General will further assist in this matter.

### **Unresolved audit findings from prior years**

Unresolved audit findings from prior years are followed up each year to confirm whether they have been resolved or satisfactorily addressed by management. The number of resolved and unresolved prior years' audit findings as at the end of each year for the past 4 years are shown in Figure 7.

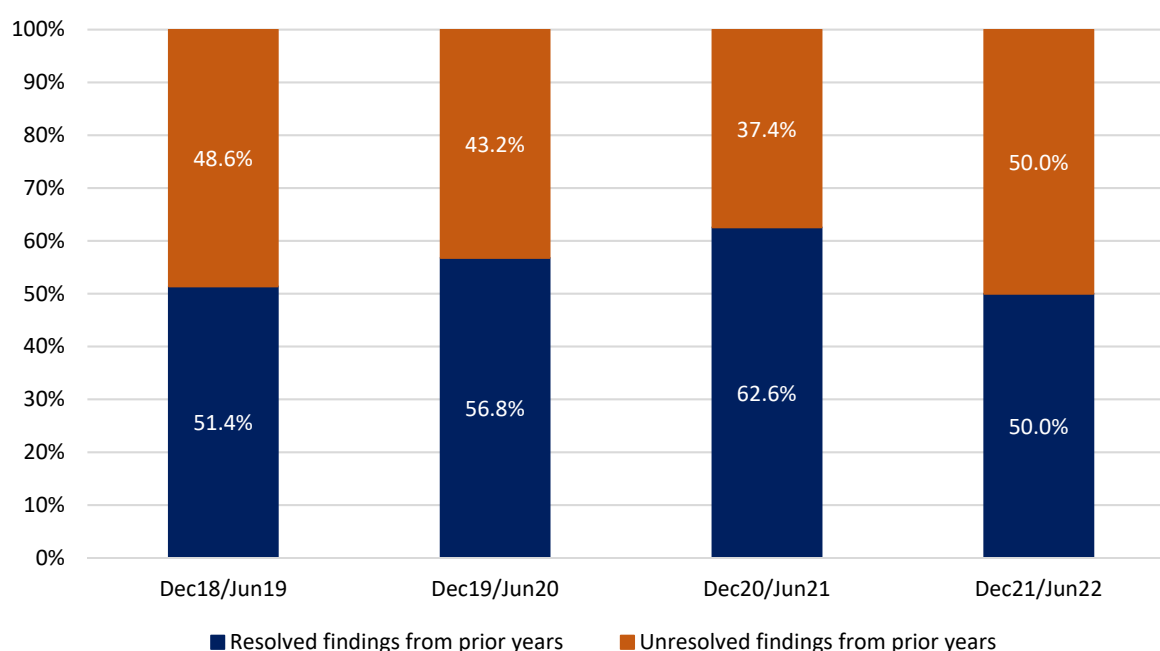


Figure 7: Number of prior years' audit findings resolved or unresolved each year



A 4 year history of the percentage of prior years' audit findings resolved each year is shown in Figure 8.

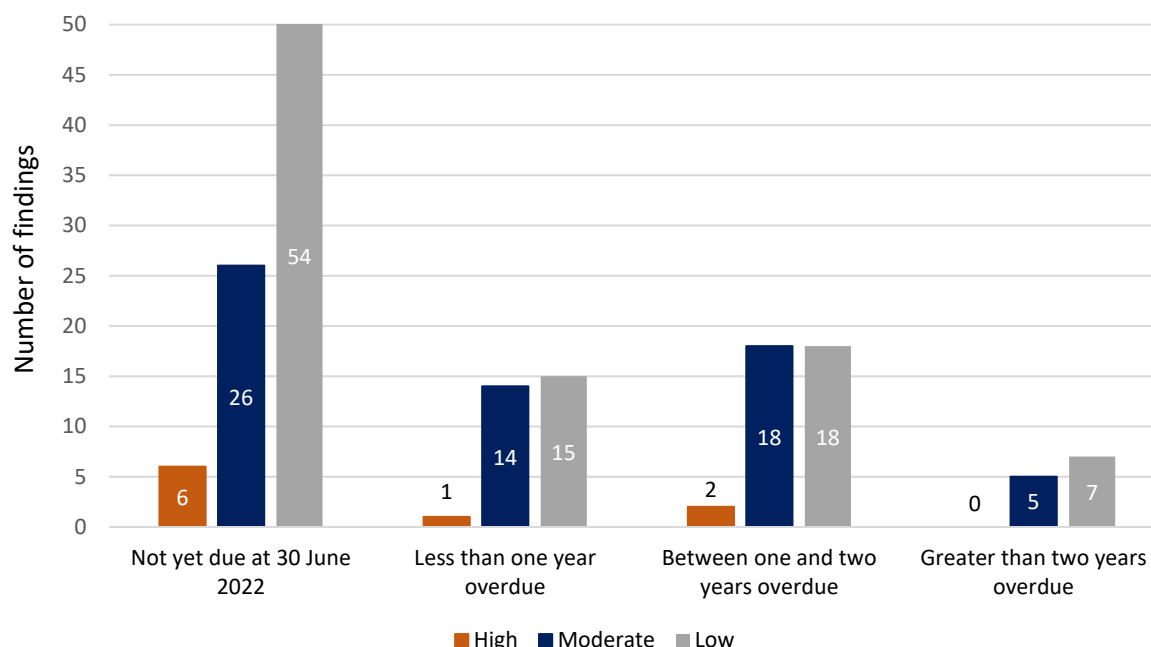
Figure 8: Resolution of prior years' audit findings



The increase in the number of unresolved findings from prior years is not unexpected given the high number of findings raised for the financial years ended 31 December 2020 and 30 June 2021 regarding entities' management of certain financial reporting obligations. Given resourcing constraints in some entities, we anticipated these findings would take more than one year to satisfactorily address.

The ageing of previously reported findings past the date by which they were to be resolved is shown in Figure 9.

Figure 9: Previously reported findings (yet to be resolved from date corrective action was due) aging analysis



Efficient resolution of audit findings is crucial to reduce an entity's exposure to risk. In particular, we recommend that High Risk rated issues are resolved within 3 months of reporting. Issues rated as high risk present either a risk of significant weakness in the entity's control environment, or a potential risk of material misstatement in their financial statements. Unresolved high risk issues raised in 2020-21 or earlier are detailed in Table 6.

Table 6: Unresolved high risk issues raised in 2020-21 or earlier

Entity	High risk issues raised in 2020-21 or earlier
Brighton Council	Weakness within entity's control environment where there was no evidence that the vendor Masterfile change log had been reviewed on a regular basis.
Clarence City Council	Risk matter related to IT systems and control environment.
Hobart City Council	Weakness within entity's control environment where key controls were not in place or there was evidence they could be overridden
Legislature-General	Weakness within entity's control environment where key controls were not in place or there was evidence they could be overridden.
Metro Tasmania	Risk matter related to IT systems and control environment

Entity	High risk issues raised in 2020-21 or earlier
National Trust of Australia (Tasmania)	Issue relating to the application of the going concern principle to an entity in future reporting periods.
	Issue regarding asset valuation methodologies.
Northern Midlands Council	Issue regarding asset valuation methodologies.
Tasman Council	Weakness within entity's control environment where key controls were not in place or there was evidence they could be overridden.

We reinforce the need for management and those charged with governance to remedy these items as soon as possible.

## Identification of misstatements

In completing our audit, we may identify misstatements that result from:

- an inaccuracy in gathering or processing data from which the financial statements is prepared
- an omission of an amount or disclosure, including inadequate or incomplete disclosures, and those disclosures required to meet the disclosure objectives of the financial reporting framework
- an incorrect accounting estimate arising from overlooking, or clear misinterpretation of, facts
- judgements of management concerning accounting estimates that we consider unreasonable or the selection and application of accounting policies that we consider inappropriate
- an inappropriate classification, aggregation or disaggregation, of information
- the omission of a disclosure necessary for the financial statements to achieve fair presentation beyond disclosures specifically required by the financial reporting framework.

Identified misstatements are discussed with management, and a determination made on whether or not the error will be corrected in the financial statements before our auditor's report is issued. The requirement to correct the error will depend on its nature, value and impact on the users of the financial statements. All identified misstatements above an agreed threshold are formally communicated to those charged with governance of the entity as part of our reporting on audit outcomes.

For audits of financial statements for years ended 31 December 2021 and 30 June 2022, 124 misstatements were identified for 61 entities. Of these misstatements, 73 were corrected by the entity before the auditor's report was issued. Table 7 summarises the financial statement classification of the corrected and uncorrected misstatements identified.

Table 7: Misstatements identified for 31 December 2021 and 30 June 2022 audits

Item	Assets \$'000s	Liabilities \$'000s	Equity \$'000s	Revenue \$'000s	Expenses \$'000s
Corrected misstatements	44,597	(27,153)	25,757	18,609	(61,809)
Uncorrected misstatements	26,656	(10,863)	(29,919)	9,301	4,825
<b>Total</b>	<b>71,253</b>	<b>(38,016)</b>	<b>(4,162)</b>	<b>27,910</b>	<b>(56,984)</b>

Positive numbers are debits and negative balances are credits.

## Prior period errors

Seven prior period errors were reported in the completed audits for 31 December 2021 and 30 June 2022, compared to 24 for the preceding year.

A prior period error represents an omission or misstatement in an entity's financial statements for one or more prior periods arising from a failure to use, or misuse of, reliable information that:

- was available when financial statements for those periods were authorised for issue, and
- could reasonably be expected to have been obtained and taken into account in the preparation and presentation of those financial statements.

For reported prior period errors, the following disclosures are required in the financial statements:

- the nature of the prior period error
- for each prior period presented, to the extent practicable, the amount of the correction for each financial statement line item affected
- the amount of the correction at the beginning of the earliest prior period presented.

Where it is impracticable to adjust figures for a particular prior period, the financial statements must disclose the circumstances that led to the existence of the condition and a description of how and from when the error had been corrected.

Audit procedures undertaken to assess the appropriateness of prior period errors included:

- inspection and testing of evidence leading to the occurrence and quantification of the error
- consideration of the size and nature of the misstatements, both in relation to particular classes of transactions, account balances or disclosures and the financial statements as a whole
- discussions with management to confirm the appropriateness of the accounting treatment and disclosures to be made in the financial statements

- an assessment by the Office's technical committee for review of the proposed accounting treatment and disclosures.

Where material errors impact financial results and balances prior to the comparative year, a restated third statement of financial position may be required to be presented. Of the 6 entities that disclosed prior period errors, none presented a third statement of financial position on the basis retrospective restatement or the reclassification had no material effect on the information in the statement of financial position at the beginning of the preceding period.

Prior period errors included in 31 December 2021 and 30 June 2022 financial statements are summarised in Table 8.

Table 8: Summary of prior period errors

Entity	Prior Period Error
Copping Refuse Disposal Site Joint Authority	Correction to the Provision for income tax and associated Contribution by owners associated with requirements under the National Tax Equivalent Regime.
Macquarie Point Development Corporation	Correction regarding an overstatement of inventories, comprising of work in progress remediation and redevelopment expenditure, and the Cold Store site due to a misinterpretation of the valuation for the Macquarie Point site.
Metro Tasmania Pty Ltd	Correction to disclosure regarding key management personnel for the year ending 30 June 2021
	Correction of classification of Greencard liability from trade payables to revenue received in advance.
Port Arthur Historic Site Management Authority	In reconciling completed works relating to lengthy construction of the Isle of the Dead walkway dating back to 2016-17, the Authority identified that certain construction costs totalling \$0.88 million were incorrectly expensed, instead of capitalised. While this was not material, the Authority chose to make the correction as a prior period error.
Tasmanian Affordable Housing Limited	Correction to trade creditors and grant expenditure to reflect grant deed not signed as at balance date.
Tasman Council	Correction to recognise stormwater assets not previously recorded.

Consistent with prior years, there is no common theme to the prior period errors disclosed above, with each being unique to that particular entity.

# Audit fees

## Summary of audit fees for 2021-22

Audit fees by sector for 2021-22, excluding fees for audits undertaken by arrangement, are summarised in Table 9.

Table 9: Audit fees by sector for 2021-22

Sector	\$'000s
General Government Sector entities	1,984
Public Financial Corporations and Public Non-Financial Corporations	1,766
Local government entities	1,109
Other State entities	422
<b>Total</b>	<b>5,281</b>

## Basis for setting audit fees for 2021-22

Section 27 of the Audit Act provides that:

*“(1) The Auditor-General is to determine whether a fee is to be charged for an audit carried out by the Auditor-General under this Division and, if so -*

- a) the amount of that fee; and*
- b) the accountable authority liable to pay that fee.”*

In relation to the tabling of Auditor-General’s reports on audits of the financial statements of State entities and audited subsidiaries of State entities, the Audit Act also requires the following at section 29(3):

*“(3) A report under subsection (1) is to describe the basis on which audit fees are calculated.”*

To comply with section 29(3), the basis for setting audit fees for conducting audits of the financial statements of State entities is detailed in this chapter. Audit fees are not charged for performance audits, compliance audits or investigations. These audits and investigations are funded from Appropriation.

This section explains the fee setting process for individual State entities, including:

- the specific factors taken into account in proposing the fee (particularly the risk assessment)
- the assumptions upon which the fee is based in terms of, for example, the standard of the entity’s control environment, coverage of internal audit, quality of working papers and so on
- what is included in the fee and what is not included
- processes for agreeing additional fees if circumstances change or the assumptions upon which the fee is based are not met.



### Principle for audit fee determination

Fees are set for each State entity commensurate with the size, complexity and risks of the engagement. These factors affect the mix of staff assigned to each audit and therefore the overall fee. Staff are assigned hourly charge rates for use in determining the allocation of work on the audit and in computing the fee. There is an expectation that audits of similar complexity and risks will have a similar mix of staff.

Direct travel costs attributable to each audit are billed separately.

### Principle for determining charge rates

Charge rates are based on the principle of the Office being able to recover its costs of operation. Charge rates comprise 2 parts; direct salary cost and overhead recovery.

### Application of audit fee matrix

A matrix (audit fee scale) has been developed to provide a guide for determining the expected time to be taken on an audit. The scales are based on the following key variables:

- Size of the entity based on its expected gross turnover which is used to determine the base amount of time required to conduct the audit. Turnover is based on the client's actual income and expenditure for the preceding financial year, adjusted for any known factors (fixed element).
- Risk and complexity profiles for each entity which considers the corporate structure, complexity of systems, operations and financial statement reporting requirements. The profile bands applied range from 40.0% below to 40.0% above the base time (variable element).

The fee scales also take account of changes to Australian Auditing or Accounting Standards and known changes in the scope of work to be performed, and are shown in Table 10.

Table 10: Fee scales for 2021-22

Turnover*	Base Hours	Variable component
<\$100,000.00	15	+/-40.0%
\$100,000.00 to \$1.50 million	30	+/-40.0%
\$1.50 million to \$10.00 million	100	+/-40.0%
\$10.00 million to \$55.00 million	155	+/-40.0%
\$55.00 million to \$121.00 million	270	+/-40.0%
\$121.00 million to \$200.00 million	460	+/-40.0%
\$200.00 million to \$410.00 million	610	+/-40.0%
\$410.00 million to \$1.00 billion	830	+/-40.0%
>\$1.00 billion	1,350	+/-40.0%

\*may be adjusted in line with CPI movements

Bandings are based on current cost experience in conducting audits. After applying the above model, the hours to undertake the audit are allocated according to the staff mix necessary to conduct the audit. The respective staff charge rates are then applied to the allocated hours so as to determine a dollar amount (the audit fee). Where applicable, travel and other direct costs (out of pocket expenses) are added to the audit fee on a full cost recovery basis.

It is emphasised the fee scales only provide a framework from which actual fees charged to individual State entities and audited subsidiaries of State entities are set. The level of fee, and any change, experienced by individual State entities will therefore vary according to local circumstances and the risks each entity faces.

In certain circumstances, for example, where a State entity faces a particular challenge to manage high risks or there are particular local circumstances, a fee may fall outside the noted bands. In these cases, the audit fee will be determined by the audit team in consultation with entity management, reflecting the assessment of risk and the extent and complexity of the audit work required.

### **Key assumptions**

Fees are calculated on the basis that:

- current accounting systems will be operating throughout the year with a satisfactory appraisal of internal control
- no errors or issues requiring significant additional audit work will be encountered during the course of the audit
- the standard period-end general ledger reconciliations will be available at the commencement of the final audit visit
- requests for additional information throughout the audit will be attended to in a reasonably timely manner
- agreed timetables will be met, within reason
- financial statements, complete in all material respects, are submitted to audit in accordance with statutory time limits
- the nature of the entity's business and scale of operations will be similar to that of the previous financial year.

### **Use of specialist skills impact on fees**

In certain circumstances, audit experts may be engaged to assist with an audit. Where this is the case, it can result in higher costs being incurred. In these circumstances, the fee to be charged will be determined by the audit team in consultation with entity management and will reflect the size, complexity or any other particular difficulties in respect of the audit work required. Where possible, such costs are absorbed within the base audit fee.

### **Additional audit fees**

If the circumstances outlined under the section headed "Key assumptions" change in a year, additional audit fees may be charged. Fees may be adjusted in the following circumstances:

- changes to the size and nature of the entity and its operations
- changes to the risks associated with a particular engagement
- changes to accounting and auditing standards requiring greater audit effort
- ad-hoc matters that impact upon significant balances within the financial statements, such as a significant asset revaluation
- unavoidable increases in costs of maintaining the Office.

There may also be circumstances where, based on the assessment of size, complexity and risks of the engagement, audit fees may be reduced.

Additional work (including work arising from the adoption of new accounting standards or issues associated with key risks and other matters arising) will be billed separately if it cannot be absorbed into the existing fee.

Any future impact of agreed additional fees would be assessed in terms of the on-going audit fee.

### **Communication of audit fees**

In all cases, fees are communicated to each accountable authority prior to audit commencement or during the planning phase of the audit.

### **Basis for setting audit fees for 2022-23 and future years**

In determining fees for the 2022-23 audits, we have adopted a new audit fee model which adopts a 'benchmark fee' approach. The model prices our audits based on the relative size, nature, and complexity of an audit. Using a series of decision inputs, we categorise our audits into benchmark fee ranges. The audit fee we charge should sit within that range. The benchmark fee is based on the most optimal team (resource) mix for the audit, a set of hourly charge-out rates for each role in the team, and an estimate of the total hours required to complete the audit.

### **Key components of the model**

#### **Series of decision inputs**

Decision inputs are objective factors that can significantly affect resourcing required to complete an audit. These resourcing decisions relate to both the mix of resources and the time required to complete an audit. The more significant factors that affect our resourcing decisions are listed in the 'significant factors that impact our audit fees' section below.

#### **Optimal team mix**

An outcome of the series of decision inputs is the recommended optimal team mix. The optimal team mix reflects the ideal team mix required to complete an audit. Each separate benchmark fee range has a different mix. This acknowledges that different types of audits require different levels of senior team member involvement compared to other audits.

The availability of resources within the Office is not a pricing factor. That is, the availability or otherwise of particular resources will not change our optimal team mix used to determine the audit fee we charge. We do tailor team mixes for certain audits if entity-

specific factors mean a different mix is considered more appropriate. For example, if the entity has a complex business model or significant and complex transactions.

### Hourly charge-out rates

We calculate hourly charge-out rates for each role in the team. The rates are based on the average 'direct' costs (such as salaries and wages) of the role, and 'indirect and support' costs (such as IT equipment, domestic travel, office rental expenses and utilities, and corporate services staff salaries).

### Estimate of total hours

An outcome of the decision inputs is the recommended estimate of total hours. The estimate of total hours reflects our expectations of completing a standard audit based on the series of decision inputs. Entity-specific factors that cannot be appropriately reflected in the decision inputs mean we may deviate from the recommended estimate.

Time incurred in travelling to entities located outside of Hobart and Launceston are not taken into account in estimating total hours and are not incorporated into the benchmark fee.

### Setting the benchmark fee

The benchmark fee is a function of the optimal team mix, charge-out rates, and the estimate of total hours. The benchmark fee is intended as a guide, subject to audit-specific factors unable to be reliably included in the decision inputs.

Audit fees that deviate from the benchmark fee by a set percentage are subject to review and approval by the Auditor-General.

The cost of direct expenses, such as external specialist services, will be added to the benchmark fee to arrive at the final audit fee. Travel related expenses for vehicle, meals and accommodation will no longer be charged to entities, and will be treated as an overhead expense of the office.

There will be times when circumstances arise during our audit that were not expected or factored into the final audit fee. These can include new transactions or events, or a higher than expected number of issues, complications, or misstatements. Where these result in additional work, we will discuss the impact on our audit fee with entity management.

### Estimating our audit cost

A core requirement to setting our hourly charge-out rates is establishing the cost required to sustainably fulfil our mandate to audit financial statements of State entities and audited subsidiaries of State entities and audits expected to be undertaken by arrangement.

Our benchmark fees are calculated based on historical costs for the work we do. Over time, greater levels of benchmarking data will be incorporated into the benchmark fee.

## Benchmarking our audit fees

Benchmarking our audit fees is an important aspect in demonstrating our efficiency. We perform a range of benchmarking exercises to give us the evidence we need.

### External benchmarking

External benchmarking involves comparing our costs against our peers. We participate in annual macro benchmarking surveys with other public sector audit offices throughout Australia and disclose the results in our annual report.

We compare our costs against our peers on a range of measures including:

- Total audit costs (excluding payroll tax) per \$'000 of public sector transactions
- Total audit costs (excluding payroll tax) per \$'000 of public sector assets
- Cost per financial audit opinion.

We also benchmark our audit fees and hourly rates with external audit firms, known as 'Audit Service Providers', who perform audits on our behalf.

Contracting out audits provides important data for benchmarking the audit fees we charge against those of Audit Service Providers. Through the selection of audits to be contracted out, we look to gather enough data by audit type and sector to enable meaningful benchmarking.

### Internal benchmarking

Internal benchmarking involves the analysis of audit fees and total audit hours for comparable audits. This analysis aims to look at trends in audit fees, and identifies audit fees that appear outside a reasonable range. In addition to the macro analysis, a representative sample of audits is selected for quality review each year. Among other things, the review considers whether the audits were conducted efficiently.

## Resolving audit fee disputes

If an entity disputes an audit fee determined by the Auditor-General, we encourage the entity to resolve the dispute through direct engagement with the Office. If the dispute cannot be resolved, it will be referred to arbitration under the [Commercial Arbitration Act 2011](#).

## Significant factors that impact our audit fees

Many factors can impact the audit fee we charge for the work we do. Examples of significant factors that can impact the audit fee, and which are incorporated into our audit fee model, are provided in Table 11.

Table 11: Significant factors impacting the audit fee

Factor	Impact on audit effort and/or audit fee
Audit engagement risk	<p>Audit engagement risk is, broadly speaking, the risk of our exposure to financial loss and damage to our professional reputation.</p> <p>Audits with higher engagement risk generally require more time by senior team members, and more time overall responding to the higher risk.</p>
Governance and internal control environment	<p>Strong governance and internal control environments allow us to place more reliance on these elements as part of our audit approach. Placing more reliance on these elements generally reduces the time we have to spend on testing transactions and balances in the financial statements.</p>
History of misstatements	<p>If an entity has a history of misstatements, unless we can assess otherwise, we have to assume a similar level of misstatements will occur in the future. The more misstatements we expect overall, will generally increase the amount of work we have to do. A greater number of misstatements also generally requires more time to assess the impact of the misstatements in the financial statements, to discuss the misstatements with management, and ultimately raise the misstatements with those charged with governance.</p>
Focus on reliable financial reporting and respond quickly (and accurately) to our requests for information	<p>A strong focus on reliable financial reporting and responsiveness to our requests for information will generally reduce the time spent on the audit. The strong focus generally means management provide timely and accurate information in response to our requests – reducing the time spent following up information that was previously requested, or requesting more accurate information where the information originally provided was incomplete, insufficient or not accurate.</p>
Significant change in operations	<p>An entity experiencing significant changes in its operations generally requires more involvement of senior team members, and more time overall reviewing financial reporting impacts. This involves assessing the appropriateness of the accounting treatment through our audit procedures.</p>
Complex computer processing environments	<p>Complex computer processing (IT) environments generally require involvement by information systems audit specialists. They specialise in reviewing complex IT environments to ensure we can rely on systems as part of our audit approach. Less complex IT environments will generally require less time spent by our audit specialists in reviewing the structure of the environments and the controls implemented to support reliable processing of information.</p>



Factor	Impact on audit effort and/or audit fee
Number of revenue, expense, asset, and liability streams	The larger number of revenue, expense, asset, and liability streams an entity has will generally increase the time spent on the audit. Time is required to fully understand and assess the controls within each of the significant streams, perform audit procedures to test the streams, and evaluate any issues identified through our procedures.
Financially significant components that require a decentralised audit approach	Having centralised financial reporting responsibilities generally reduces the time spent on the audit. With decentralised responsibilities, time is required to understand the extent of decentralisation, assess the controls in place at the significant components (sites), perform audit procedures to test the sites, and evaluate any issues identified through our procedures.
Shared services (outsourcing) arrangements	<p>Shared services (outsourcing) arrangements can have a range of impacts depending on the nature and extent of the arrangements. Key factors include:</p> <ul style="list-style-type: none"> <li>• the complexity of arrangements with the shared service provider</li> <li>• the pervasiveness of outsourced functions affecting the entity's financial reporting</li> <li>• whether the shared service provider receives an independent audit report over the design, implementation and operating effectiveness of its internal controls</li> <li>• the nature and extent of any issues identified in the shared service provider's controls</li> <li>• the nature, extent, and significance of procedures and controls the entity is required to implement to support the shared service provider's controls.</li> </ul>
Significant accounting estimates or judgements	Significant accounting estimates and judgements generally require involvement by senior team members to review the financial reporting impact. Estimates and judgements are, by their nature, at greater risk of fraud and error. Senior team members use their experience to assess the appropriateness of management's estimates and judgements against accounting standards, relevant laws and regulations, and other authoritative pronouncements, for example, Treasurer's Instructions. The impact on audit effort and audit fee can vary significantly from one year to the next. For example, a desktop asset indexation or annual assessment of fair value requires less time spent on the audit compared to a full asset revaluation.

Factor	Impact on audit effort and/or audit fee
Complex accounting transactions	Complex accounting transactions generally require more involvement of senior team members, and more time overall reviewing the financial reporting impact. More senior team members use their experience to understand and assess the appropriateness of the accounting transactions, design audit procedures to validate key aspects of the transactions, and evaluate any issues arising from our procedures. The complex nature of these accounting transactions may also require involvement of technical experts.
Technical expert involvement	Significant accounts, classes of transactions or account balances that are subject to technical expert involvement, will generally require involvement of senior team members to review the financial reporting impact. We may engage our own external experts to review the appropriateness/reasonableness of any methodologies, inputs, assumptions, or judgements used.
Group audit	An entity will sometimes form part of a consolidated group of entities. As a result, it is likely management are required to provide the preparers of the group financial statements information to help with their preparation. The group auditor generally requires an entity's auditors to provide documentation about their audit, including any misstatements or issues identified. The time spent completing this documentation will vary depending on the significance of the entity to the group's financial statements. The time spent completing this documentation is generally charged to the entity unless specific arrangements are established between the group and entity management.

# Local government

## Introduction

This chapter contains commentary and financial analysis on Tasmanian local government entities subject to audit, comprising 29 councils, 2 council controlled entities and 6 other local government entities.

## Local government sector developments

This section summarises significant developments that affected the operations of councils identified during the course of the audits.

### Local Roads and Community Infrastructure program

In May 2020, the Australian Government announced the implementation of the Local Roads and Community Infrastructure (LRCI) program, with the funding allocation for Tasmania being \$16.27 million. The program was developed to support councils to deliver priority local road and community infrastructure projects across Australia. The aim of the program was to support jobs and the resilience of local economies, whilst stimulating growth and creating jobs in local communities in response to the impacts of the Novel Coronavirus disease pandemic (COVID-19). Funding for the LRCI program has been announced in phases by the Australian Government.

During 2021-22, 2 phases of the program were operational:

- Phase 2 funded projects from 1 January 2021 to 30 June 2022, with projects to be physically completed by 30 June 2022. \$24.90 million was allocated across the 29 councils in this phase.
- Phase 3 funded projects from 1 January 2022 to 30 June 2023, with projects to be physically completed by 30 June 2023. \$32.55 million was allocated across the 29 councils in this phase.

### The future of local government in Tasmania

In November 2021, the Minister for Local Government and Planning announced the commencement of a review to create a more robust and capable system of local government to meet current and emerging community needs and support Tasmania's recovery from COVID-19. The Minister also appointed a 6 person Local Government Board to undertake 'The Future of Local Government Review'.

The review commenced on 20 January 2022 and is expected to take approximately 18 months to complete. The Local Government Board is expected to make recommendations on the future role, functions and design of local government and the structural, legislative and financial reforms required to meet this objective.

As at 31 March 2023, the Local Government Board had issued the *Future of Local Government Review Stage 1 Interim Report* (July 2022) and *Future of Local Government Review Stage 2 Options Paper* (December 2022).

## Individual entity key developments

The following section summarises significant developments during 2021-22 affecting the operations of individual councils and Tasmanian Water and Sewerage Corporation Pty Ltd (TasWater).

### Burnie City Council

In July 2021, the Burnie City Council acquired the net assets and business operations of the Tas Communication Unit Trust (Trust), leading to the winding up of the Trust and its corporate trustee. The liquidation of the Trust is expected to occur during 2022-23.

### Clarence City Council

#### Legal action regarding rates equivalent dispute

As at 31 March 2023, Clarence City Council was involved in an ongoing legal action against Hobart International Airport relating to a rates equivalent dispute.

In September 2019, a judgment was handed down by the Federal Court of Australia in favour of the Hobart International Airport. This decision was appealed by the Council and on 6 August 2020, the Full Court of the Federal Court of Australia handed down a decision to allow the appeal with the matter referred back to the Federal Court of Australia. However, the defendant subsequently appealed the Federal Court decision to the High Court of Australia.

In March 2022, the High Court confirmed the decision that the meaning and operation of rates equivalent clause of the lease between the Commonwealth and Hobart International Airport will now be determined by the Federal Court. This matter was heard in the Federal Court in late September 2022 with the decision to be handed down in due course. Clarence City Council assessed the recoverability of the outstanding rates equivalent as \$5.06 million at 30 June 2022.

#### Kangaroo Bay Development Precinct

In December 2020, Clarence City Council approved an unconditional extension of time for substantial commencement of the Kangaroo Bay Development Precinct project. Under the sale and development agreement, the developer had until October 2022 to commence substantial work on the site, and if not commenced, the buy-back clause will come into effect. As at the date of signing the auditor's report on the financial statements, there had not been any further development on this project.

### Devonport City Council

#### Devonport Living City

Devonport City Council continued progressing the Living City Masterplan during 2021-22. Stage 2 of the project, which included the waterfront park precinct budgeted at \$17.00 million and the privately funded hotel development budgeted at \$49.00 million, was completed in February 2023.

At 30 June 2022, Council's capital work-in-progress balance included \$14.55 million relating to the waterfront park precinct. Detailed planning for Stage 3 of the Masterplan, incorporating Fenton Way, is expected to be completed during 2022-23.

## **George Town Council**

### **George Town Mountain Bike Trail Development**

The Mt George Trails opened in October 2021 and the lower section of the Tippogoree Hills Trails opened in late January 2023.

At 30 June 2022, there was \$2.09 million recognised as capital work in progress and \$1.23 million as capital expenditure commitments associated with the project. Construction on the remainder of the mountain bike trail network was expected to continue throughout 2022-23.

A grant funding agreement was entered into for up to \$4.40 million of expenditure for the construction of the bike trails between 2020 and 2022. A variation to the grant deed was signed in 2021-22 which extended the project completion date from 30 June 2022 to 11 July 2023.

## **Glenorchy City Council**

### **Glenorchy CBD revitalisation' project**

In 2021-22, Glenorchy City Council completed a number of major projects, the largest being the \$5.80 million 'Glenorchy CBD revitalisation' project which was completed in September 2021.

### **Jackson Street Landfill**

In June 2022, the life of the Jackson Street Landfill was extended following the substantial completion of a new \$2.50 million waste disposal cell, together with the completion of the \$1.18 million Eady Street Amenities Building.

## **Launceston City Council**

### **Birchalls Building Arcade and Paterson Street Central Car Park Development**

Launceston City Council purchased the former Birchalls building in 2019-20 with plans for the building to be privately developed into a ground level arcade.

During 2021-22, the expression of interest process to identify a preferred proponent and re-development proposal stalled, awaiting determination of a dispute in respect to the Paterson Street central carpark site.

Council is a third party to the development of the Paterson Street central carpark site. The proposed multi-use development includes a Creative Precinct and a new bus interchange, which would enable Council to relocate the existing St John Street bus stops.

### **Queen Victoria Museum and Art Gallery**

Launceston City Council is continuing discussions with the Government to review the future funding and governance model for the Queen Victoria Museum and Art Gallery.

## **Tasman Council**

### **Nubeena civic Centre**

During 2021-22, Nubeena Council received a \$1.00 million grant for the development of the Nubeena Civic Centre. Council has commenced works with a total of \$0.95 million being spent on the project during 2021-22.

### **Hacking of Tasman Council IT Services**

On or around 16 June 2022, Tasman Council's IT services were hacked, leading to a 6 day shutdown of IT services for most Council Officers. During that period, it was also discovered the saving of back up files by the then service provider had not occurred since 4 June 2022. This, in combination with the hacking, resulted in the loss of all information stored on the Council's IT Server for the period from 4 June 2022 to 21 June 2022. The hacking did not affect property records or financial records stored in other locations and Tasman Council had no reason to believe that any personal information was accessed. As a result of the failure to back up files, records created during this period, including payment and other electronic records were lost. This meant all records had to be recreated post the hacking event. The loss of the sequence of payments led to inconsistencies in records.

### **Late submission of financial statements**

Tasman Council was not able to hold its Annual General Meeting or present its 2021-22 Annual Report before 15 December 2022, making it non-compliant with the *Local Government Act 1993* (LG Act). A number of factors contributed to the situation, including the IT hacking incident in June 2022 and the single person dependency which was highlighted in the departure of a key staff member in October 2022. Council submitted its financial statements to the Office on 10 January 2023.

## **TasWater**

### **Financial result**

TasWater recorded an underlying net profit for 2021-22 of \$31.92 million (2020-21, \$16.29 million). The improved result was primarily due to an increase in sales revenue. When also taking into account non-cash items such as contributed asset revenue (\$30.96 million) and impairment expense (\$0.45 million), TasWater recorded a net profit of \$62.44 million (2020-21, \$43.54 million).

### **Capital projects**

TasWater increased capital expenditure from \$177.60 million in 2020-21 to \$253.00 million in 2021-22. Expenditure in 2021-22 included \$109.87 million spent on the continuing upgrade of the Bryn Estyn Water Treatment Plant at New Norfolk. This project is anticipated to be completed during the fourth quarter of 2023.

Major projects completed during 2021-22 included the Lake Mikany Dam upgrade (Smithton), Henderson Dam Wall Raising (Whitemark), the Longford Sewage Treatment Plant upgrade, the Upper Reservoir Dam upgrade in Hobart and the Lake Fenton – New Norfolk Trunk Water main Renewal.



## Aggregated financial statements

This section focuses on the aggregated financial information for all 29 councils, including council controlled entities, but excluding other local government entities. Transactions between councils have not been identified or eliminated in our aggregation of the financial statements. In this analysis, financial information relating to the 2020-21 financial year has changed from my *Report of the Auditor-General No. 5 of 2021-22: Auditor-General's Report on the Financial Statements of State entities, Volume 2*, due to the impact of prior period errors on comparative information.

Throughout this section, aggregated financial information is presented based on councils being grouped into 2 classifications, urban and rural, as follows:

- urban, populations greater than 20,000 or at a density >30 per square kilometre
- rural, populations up to 20,000 at a density of <30 per square kilometre.

The local government sector aggregated financial performance for the year ended 30 June 2022 is detailed in Table 12.

Table 12: Aggregated financial performance for the year ended 30 June 2022

Council	Underlying surplus (deficit) \$'000s	Net surplus (deficit) \$'000s
<b>Urban Councils</b>		
Brighton Council	331	1,364
Burnie City Council	131	6,266
Central Coast Council	(61)	6,725
Clarence City Council	6,689	20,673
Devonport City Council	1,552	10,532
Glenorchy City Council	2,033	22,354
Hobart City Council	5,636	20,495
Kingborough Council	(568)	5,257
Launceston City Council	(993)	17,147
West Tamar Council	1,696	5,021
<b>Total Urban Councils</b>	<b>16,446</b>	<b>115,834</b>

Council	Underlying surplus (deficit) \$'000s	Net surplus (deficit) \$'000s
<b>Rural Councils</b>		
Break O'Day Council	(708)	(1,438)
Central Highlands Council	(3)	1,907
Circular Head Council	(90)	1,844
Derwent Valley Council	(2,235)	389
Dorset Council	(42)	5,458
Flinders Council	(709)	2,149
George Town Council	182	4,167
Glamorgan Spring Bay Council	(430)	2,994
Huon Valley Council	(270)	5,148
Kentish Council	(1,013)	967
King Island Council	(721)	(102)
Latrobe Council	(5,898)	830
Meander Valley Council	368	5,620
Northern Midlands Council	2,101	4,795
Sorell Council	1,585	13,297
Southern Midlands Council	(90)	6,449
Tasman Council	527	2,015
Waratah-Wynyard Council	581	5,757
West Coast Council	(797)	3,351
<b>Total Rural Councils</b>	<b>(7,662)</b>	<b>65,597</b>
<b>All Councils</b>		
<b>Total</b>	<b>8,784</b>	<b>181,431</b>

Councils generated an overall net surplus of \$181.43 million in 2021-22, a significant increase of \$68.72 million from the 2020-21 net surplus of \$112.71 million. The increase is partly attributable to:

- \$43.00 million increase in rates, user fees and charges
- \$14.00 million increase in councils' revenue from their TasWater investment
- \$29.03 million increase in grants and subsidies received from other levels of government, including Financial Assistance Grants received in 2021-22 for the 2022-23 financial year.

These increases in council revenue were offset by:

- \$12.80 million, 4.2%, increase in employee benefit expenses
- \$13.79 million increase in depreciation costs, reflecting changes in councils' fixed asset values.

The Australian Government provides Financial Assistance Grants to councils each year which are untied, allowing councils to spend the grants according to local priorities. For 2021-22, Tasmanian councils were collectively allocated \$83.28 million through these grants, however \$40.95 million of this allocation was received by councils prior to 1 July 2021. Similarly, in 2021-22, councils received \$65.26 million which related to the 2022-23 allocation.

As Financial Assistance Grants are untied and have no performance obligations, AASB 1058 *Income of Not-For-Profit Entities* requires councils to recognise the advance payments as revenue when received. This means councils recognised the 2022-23 advanced payment of \$65.26 million as revenue from Financial Assistance Grants in their financial statements for 2021-22.

The net surplus balance in Table 12 reflects the funding received by councils in the financial year. For the 2021-22 underlying result calculation in Table 12, the advance payments have been adjusted for in the calculation, with the 2021-22 advance payment for 2021-22 included in the calculation and the 2021-22 advance payment for 2022-23 excluded.

## Underlying result

<b>\$ (0.48)m</b>	<b>\$ (22.64)m</b>	<b>\$ (9.14)m</b>	<b>\$ 8.78m</b>
2018-19	2019-20	2020-21	2021-22
<b>▼ 102%</b>	<b>▼ (4,617%)</b>	<b>▲ 60%</b>	<b>▲ 196%</b>

▲ improvement from prior year ▼ deterioration from prior year ● no material change from prior year

For the purpose of calculating a council's underlying surplus or deficit (underlying result), we have applied the definition of underlying surplus or deficit in the *Local Government (Management Indicators) Order 2014*, as follows:

*'underlying surplus or deficit is the amount that is the recurrent income (not including income received specifically for new or upgraded assets, physical resources received free of charge or other income of a capital nature) of a council for a financial year less the recurrent expenses of the council for the financial year.'*

The intent of the underlying result is to show the outcome of a council's normal or usual day-to-day operations. It is intended to remove extraneous factors that could create volatility and therefore make it difficult for users to understand the outcome of a council's normal operations.

The term 'recurrent' is a commonly used term by entities to refer to transactions for all purposes except those of a capital nature. While the meaning of the word 'recurrent' may be interpreted as referring to items regularly occurring or repeating, for the purposes of determining underlying result, it includes operational transactions that may occur once or infrequently such as changes to existing decommissioning, rehabilitation, restoration or similar provisions or financial support, subsidies, grants and programs to organisations, businesses or industry. Recurrent transactions include gains or losses on disposal of assets, unless there was an unusual reason for the disposal, such as a natural disaster.

Income of a capital nature includes amounts received that did not form part of operating activities and were received in connection with non-financial assets. Examples include Roads to Recovery (RTR) funding, reimbursements of costs under the Natural Disaster Relief and Recovery Arrangements (NDRRA), gains or losses from one-off disposal of surplus assets or discontinued operations.

Other items, although not capital in nature, that would usually be excluded from underlying result include Australian Government Financial Assistance Grants received in advance, clearly identifiable clean-up costs after a natural disaster which were claimable under insurance or NDRRA and payments or provisions in relation to a redundancy program.

Table 13 discloses the underlying surplus generated, or deficit incurred, by councils over the 4 years to 30 June 2022, together with a trend indicator showing whether the councils

underlying result is improving, deteriorating or not materially changing over the 4 year period.

Table 13: Underlying surplus by Council for financial years 2018-19 to 2021-22

Council	Trend	2018-19 \$'000s	2019-20 \$'000s	2020-21 \$'000s	2021-22 \$'000s
<b>Urban Councils</b>					
Brighton Council	▲	(44)	(728)	(426)	331
Burnie City Council	▲	(1,296)	(851)	(1,921)	131
Central Coast Council	▲	(358)	(1,506)	(192)	(61)
Clarence City Council	▲	4,409	5,217	4,796	6,689
Devonport City Council	▲	(1,561)	(1,797)	1,245	1,552
Glenorchy City Council	●	(157)	(2,821)	(6,329)	2,033
Hobart City Council	▲	1,246	(9,317)	(25)	5,636
Kingborough Council	●	(563)	(649)	240	(568)
Launceston City Council	●	2,055	(7,215)	(3,109)	(993)
West Tamar Council	▼	2,314	1,600	212	1,696
<b>Total Urban Councils</b>	▲	<b>6,045</b>	<b>(18,067)</b>	<b>(5,509)</b>	<b>16,446</b>
<b>Rural Councils</b>					
Break O'Day Council	▼	997	143	(383)	(708)
Central Highlands Council	▼	123	287	85	(3)
Circular Head Council	●	(54)	(1,491)	(465)	(90)
Derwent Valley Council	▼	208	(270)	(1,222)	(2,235)
Dorset Council	▼	1,476	179	417	(42)
Flinders Council	▲	(3,284)	951	538	(709)
George Town Council	▼	398	462	256	182
Glamorgan Spring Bay Council	▼	279	(1,270)	(2,492)	(430)

Council	Trend	2018-19	2019-20	2020-21	2021-22
		\$'000s	\$'000s	\$'000s	\$'000s
Huon Valley Council	▲	(614)	33	(89)	(270)
Kentish Council	▼	669	385	(44)	(1,013)
King Island Council	▲	(1,373)	(1,265)	(59)	(721)
Latrobe Council	▲	(9,965)	(1,690)	266	(5,898)
Meander Valley Council	▼	803	434	(533)	368
Northern Midlands Council	▲	896	(1,177)	(285)	2,101
Sorell Council	▲	1,189	410	1,089	1,585
Southern Midlands Council	●	(258)	125	(35)	(90)
Tasman Council	▼	1,015	212	474	527
Waratah-Wynyard Council	●	567	20	53	581
West Coast Council	▼	403	(1,052)	(1,201)	(797)
<b>Total Rural Councils</b>	●	<b>(6,525)</b>	<b>(4,574)</b>	<b>(3,630)</b>	<b>(7,662)</b>
<b>All Councils</b>					
<b>Total</b>	▲	<b>(480)</b>	<b>(22,641)</b>	<b>(9,139)</b>	<b>8,784</b>

▲ improvement in trend ▼ deterioration in trend ● no material change in trend

Analysis of the 4 year underlying results across the 29 councils highlights:

- Sixteen councils recorded underlying deficits in 2021-22, a slight decrease on the number for 2020-21.
- Central Coast Council, Circular Head Council and King Island Council generated negative underlying results each year since 2018-19, however, the performance of Central Coast Council and King Island Council has been improving in recent years.
- Break O'Day, Derwent Valley and Kentish Councils experienced the most significant downward trends in their underlying results over the 4 year period.

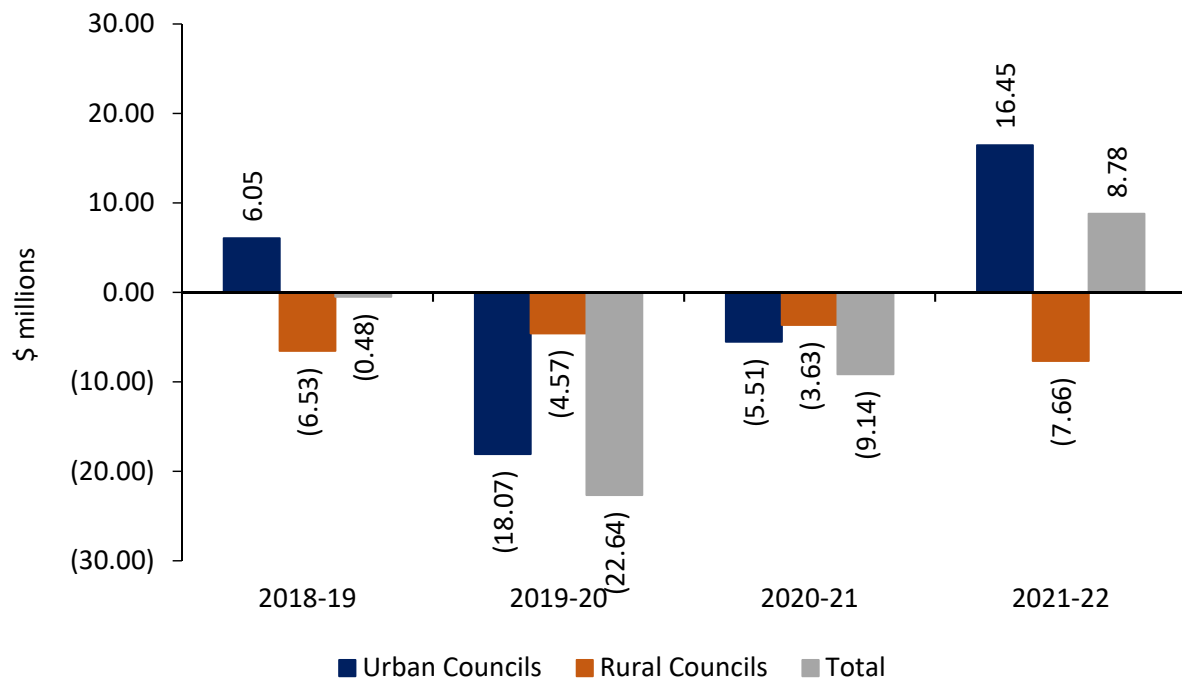
As shown in Figure 10, councils produced an underlying surplus of \$8.78 million for 2021-22, an improved result of \$17.92 million compared to the previous year which recorded an underlying deficit of \$9.14 million.

Urban councils produced an aggregate underlying surplus of \$16.45 million in 2021-22 compared to an aggregate underlying deficit of \$18.07 million in 2019-20. Rural councils



have not rebounded as well, incurring an aggregate underlying deficit of \$7.66 million in 2021-22 compared to an aggregate underlying deficit of \$4.57 million in 2019-20.

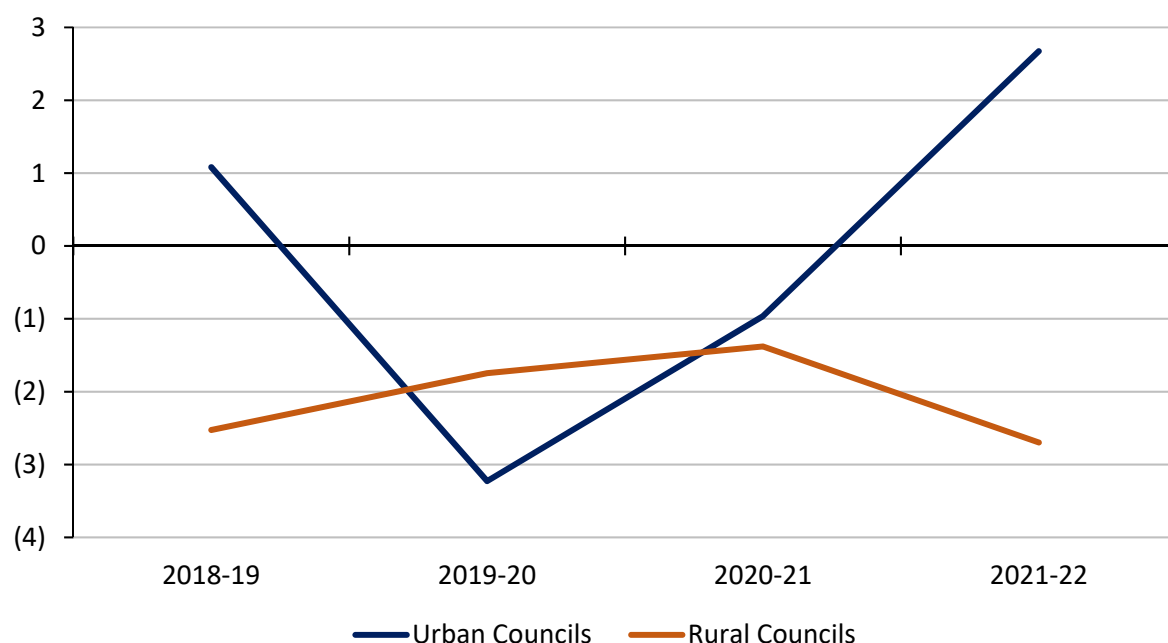
Figure 10: Underlying surplus (deficit)



The change in the total underlying result was primarily due to an additional \$32.89 million in rates collected across the 29 councils compared to 2020-21. Fees and charges revenue increased by \$10.08 million in the same period. These increases were offset by an increase in expenditure over the same period, with employee costs increasing by \$12.80 million in 2021-22 and depreciation costs increasing by \$13.78 million.

The movement in the underlying ratio is different for urban and rural councils, as illustrated in Figure 11.

Figure 11: Underlying surplus ratio



The underlying surplus ratio for urban councils has improved significantly since 2019-20, increasing from negative 3.2 to positive 2.7 in 2021-22. Meanwhile, the ratio for rural councils has continued to decrease, dropping from negative 1.7 in 2019-20 to negative 2.7 in 2021-22.

A core reason for this is the ability of councils to self-generate revenue through rates, fees and user charges (also called own-sourced revenue). Due to their higher populations, urban councils are naturally more able to increase revenue this way, and be less reliant on government grants to meet their costs.

Over the 4 year period:

- Urban councils' rate revenue increased from \$365.41 million in 2018-19 to \$409.01 million in 2021-22, an increase of 11.9%. For the same period, rural councils' rate revenue increased from \$148.09 million to \$167.92 million, an increase of 13.4%.
- Between 2018-19 to 2021-22 revenue from user fees and charges increased by 10.8% for urban councils, whereas rural councils experienced a 39.4% increase for this class of revenue over the same period.

The underlying surplus ratio is also impacted by changes to operating expenses. Differences between urban and rural councils over the 4 year period include:

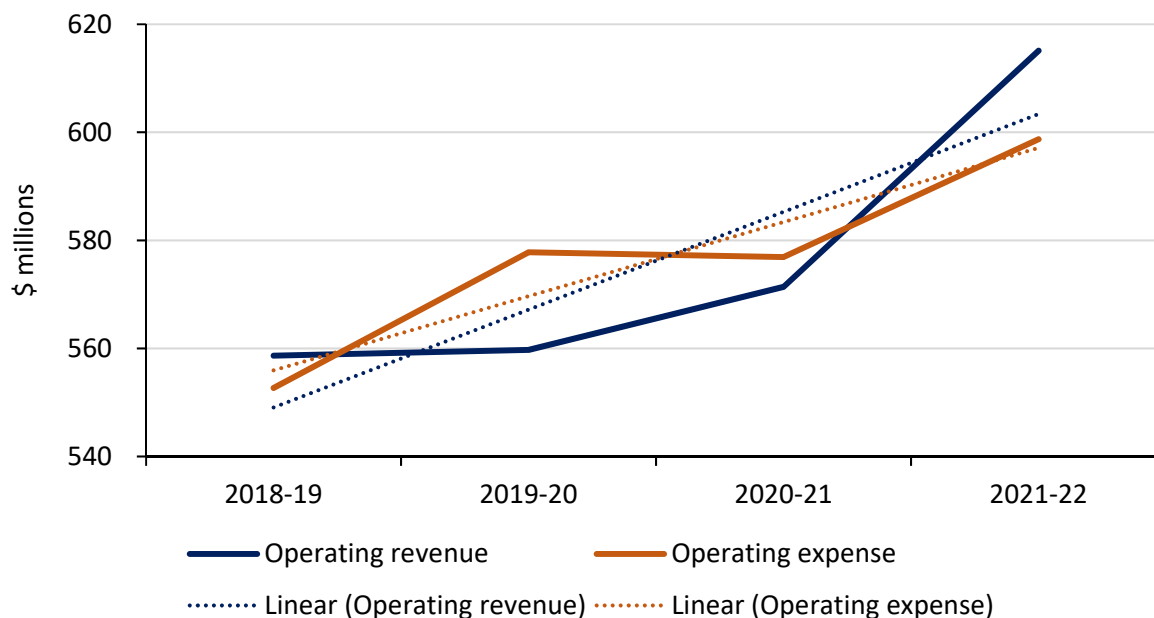
- Urban council employee expenses increased from \$202.43 million in 2018-19 to \$216.63 million in 2021-22, an increase of 7.0%. Whereas, rural council employee expenses increased from \$82.65 million to \$98.17 million, an increase of 18.8%.
- Urban council depreciation expense increased from \$112.23 million in 2018-19 to \$136.73 million in 2021-22, an increase of 21.8%. Whereas, rural council depreciation expense increased from \$63.52 million to \$74.24 million, an increase

of 16.9%. The significant increase in depreciation expense for both urban and rural councils over the 4 years is attributed to depreciation on higher assets values arising from periodic non-financial (physical) asset revaluations together with additional depreciation on newly acquired or constructed assets.

- Other expenses for urban councils increased from \$223.39 million in 2018-19 to \$234.28 million in 2021-22, an increase of 4.9%. Whereas, for rural councils they increased from \$102.51 million to \$112.11 million, an increase of 9.4%.

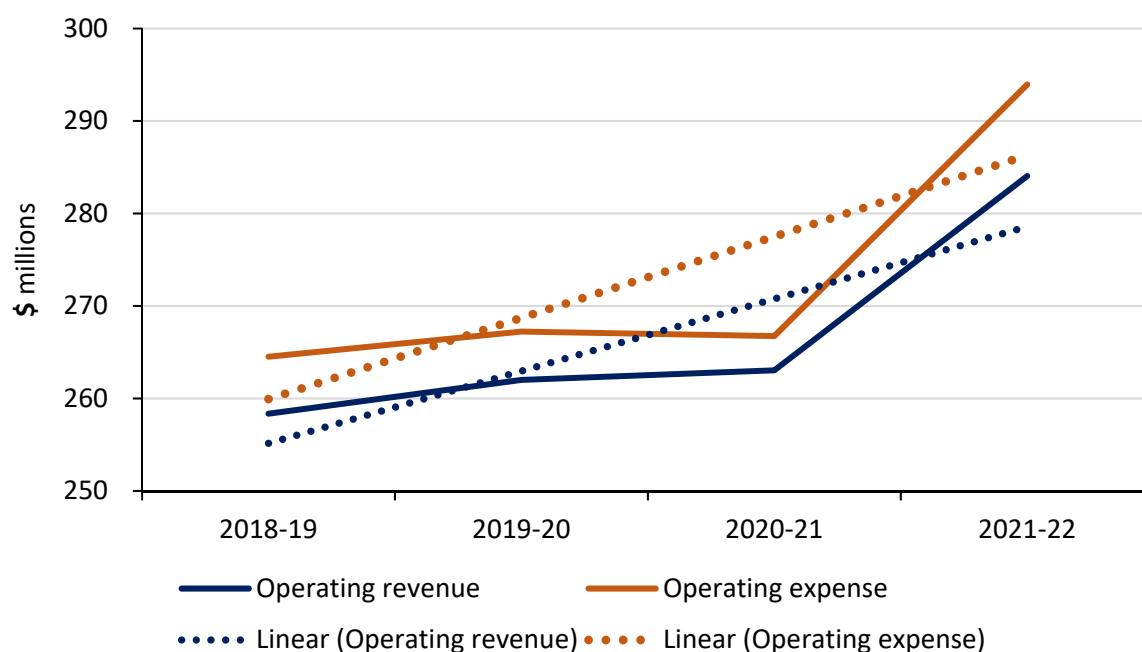
The movement in urban councils operating revenues and expenses over the 4 year period is illustrated in Figure 12, with the average growth in revenues of 10.1% exceeding average growth in expenditure of 8.3%.

Figure 12: Average annual increase in urban councils operating revenue and expenses

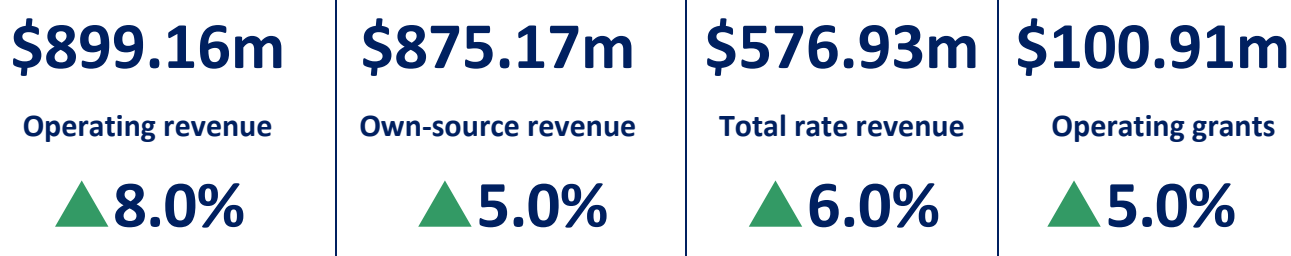


The movement in rural councils operating revenues and expenses over the 4 year period is illustrated in Figure 13, with the average growth in expenses of 11.1% exceeding average growth in revenue, 9.9%.

Figure 13: Average annual increase in rural councils operating revenue and expenses



## Revenue



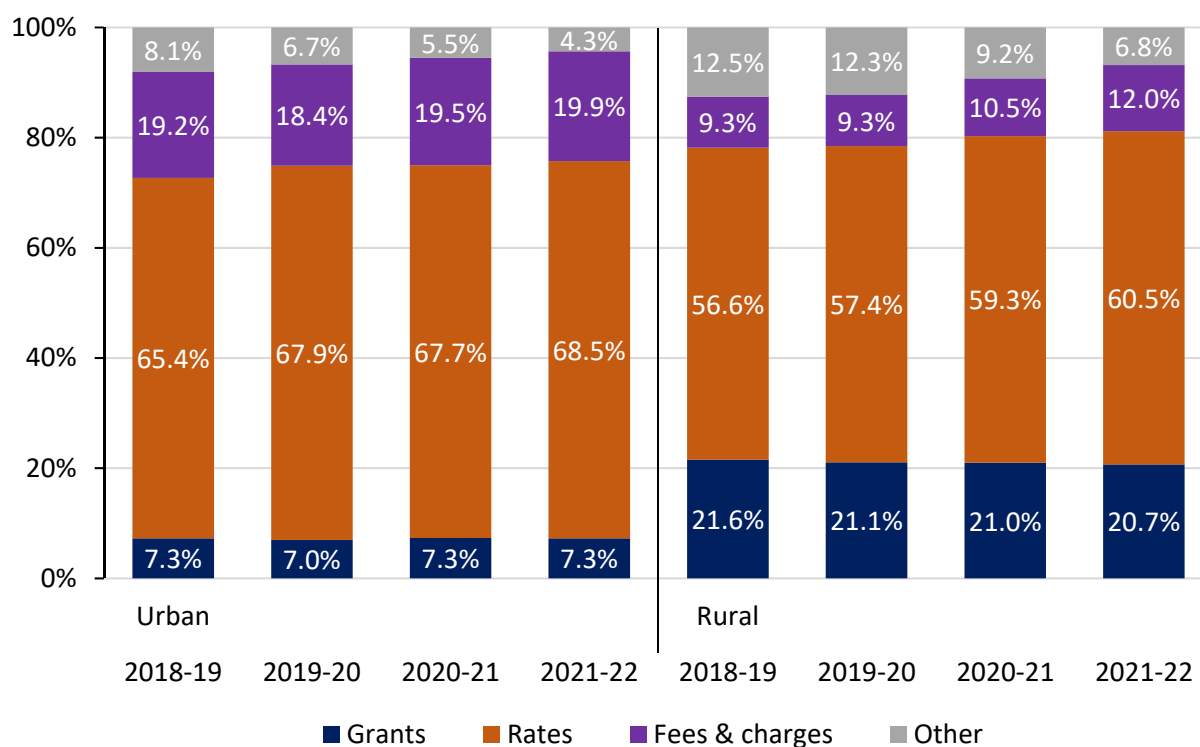
▲ improvement from prior year ▼ deterioration from prior year ● no material change from prior year

Councils recorded operating revenue of \$899.16 million in 2021-22, an increase of \$64.72 million from 2020-21.

Councils' own source revenue represents operating revenue other than recurrent grants. In general terms, urban councils with larger populations had the ability to generate higher levels of own source revenue. Smaller rural councils, with lower population levels, relied more heavily on grant funding.

Figure 14 provides details of the composition of council revenue. Consistent with prior years, rural councils are more reliant on grant funding than urban councils. In 2021-22, grant funding was 20.7% of rural councils operating revenue, compared to 7.3% for urban councils.

Figure 14: Revenue source

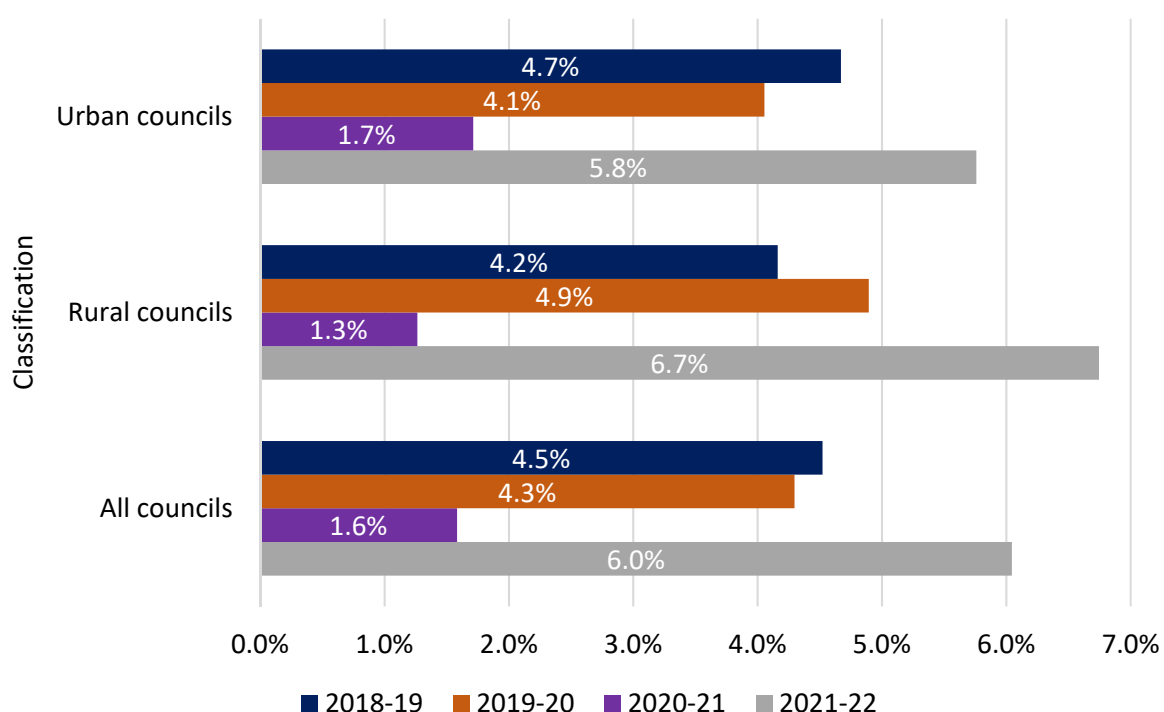


The most significant contributor to council own source revenue was rates, which in 2021-22 equated to 68.5% of urban council revenue and 60.5% of rural council revenue. Rate revenue reflects charges for rates and associated charges such as the fire levy.

In line with their smaller populations, Flinders Council and King Island Council generated significantly below average total rate revenue in 2021-22 when compared to other councils. Flinders Council's rates revenue was 39.6% of their operating revenues and King Island generated 32.0% of their operating revenue through rates. Both councils received government grants to assist in the provision of services, but still generated underlying deficits in 2021-22.

A comparison of increases in rate revenue by urban and rural councils and in aggregate for all councils over the past 4 years is shown in Figure 15.

Figure 15: Increases in council rate revenue



As can be seen in Figure 15, there were minimal increases in rate revenues in 2020-21. This reflects the decision by councils not to increase rates for 2020-21 to support ratepayers during the COVID-19 pandemic. The minimal increases in rate revenues in that year were attributable to other factors, for example, increases in the number of rateable properties in the municipality.

Councils had challenging budget decisions to make in setting rates for 2021-22, as many faced increased cost pressures, especially for infrastructure materials, and the effects of the rate freeze in the prior year. As can be seen in Figure 15, the increase in rate revenue in 2021-22 was higher than revenue increase in 2018-19 and 2019-20. The increase in rate revenue for all councils for 2021-22 was 6.0%.



## Capital investment

### Capital spend compared to budget

<b>\$1.16bn</b>	<b>\$1.45bn</b>	<b>\$73.11m</b>
Total capital spend last 4 years	Total budgeted capital spend last 4 years	Average spending gap last 4 years

Councils undertake capital spending to build new, upgrade or renew their non-financial (physical) assets. These assets cover a variety of items, including buildings, infrastructure (including roads, bridges and footpaths) and specialist items such as heritage items or sports facilities. Each year, councils set capital budgets outlining the projects that they will undertake and the expected cost.

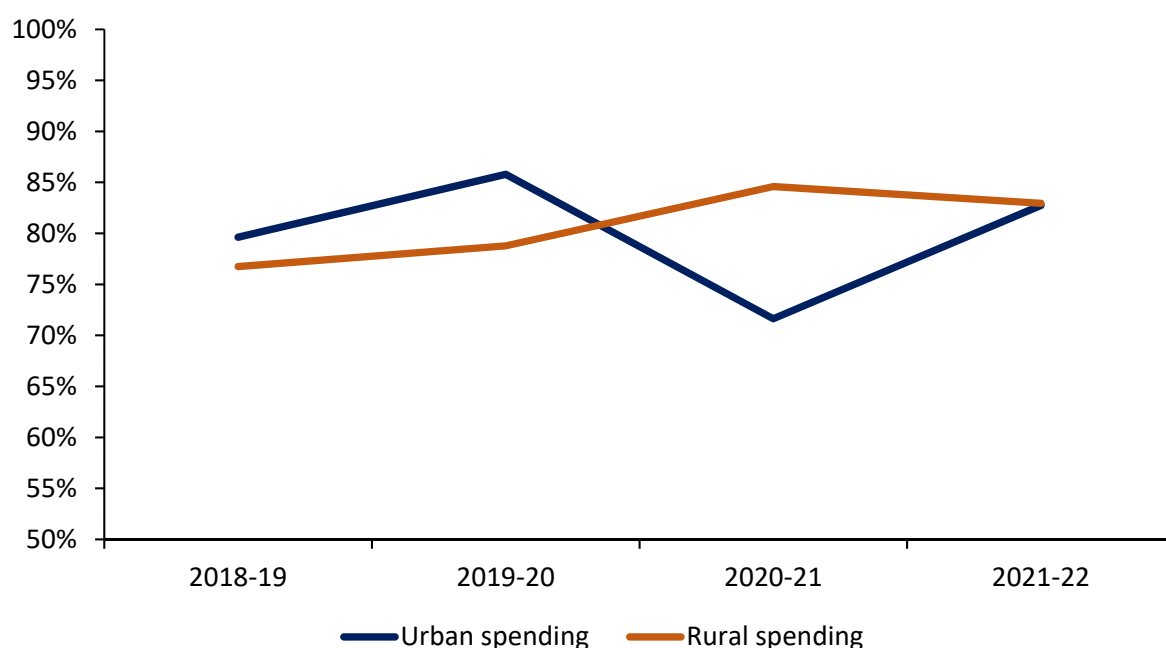
In 2021-22, the 29 councils collectively spent \$284.00 million on capital projects. This was only 80.0% of their budgeted spend for the financial year. A lower spend than budgeted usually indicates that projects have either not been started, or haven't progressed as far as anticipated. This can happen for a variety of reasons, including changes in project scope or unanticipated delays in undertaking various stages of a project.

An example of this was Australian and Tasmanian Government measures to stimulate the economy in response to COVID-19, which led to an increased pipeline of capital projects during 2020-21 across national, state and local levels of government. The increased demand in resources needed to plan and execute capital projects, has led to many councils experiencing difficulties in engaging civil construction personnel and contractors to undertake or complete planned capital projects. This contributed to a deterioration in the capital expenditure gap for some councils in 2020-21 and beyond, with many of these projects continued into the 2021-22 year, meaning that other planned projects were similarly delayed into future financial years.

Conversely, individual councils can over-deliver on their capital projects, meaning they spend more than budgeted. This may indicate that new projects were added to council's priorities after the original capital budget was set, sometimes due to the awarding of new grant funding from the Tasmanian or Australian Governments. It may also indicate that projects have overrun their anticipated costings.

As shown in Figure 16, in aggregate, councils have not spent their capital budgets in each of the past 4 years. In 2021-22, urban councils spent 82.7% of their capital budget, and rural councils 83.0%. These percentages have only slightly improved over the past 4 years.

Figure 16: Capital spending as a percentage of capital budget



To provide additional context to Figure 16, Table 14 shows the level of capital spending above or below budget by council for the 4 year period to 2021-22.

Table 14: Capital spending above/(below) budget by council

Council	2018-19 \$'000s	2019-20 \$'000s	2020-21 \$'000s	2021-22 \$'000s
<b>Urban councils</b>				
Brighton Council	(1,051)	(130)	(2,679)	(1,042)
Burnie City Council	(1,501)	(1,802)	(4,281)	2,596
Central Coast Council	(4,262)	(20,528)	(16,830)	(11,629)
Clarence City Council	(25,564)	4,464	(1,175)	(4,945)
Devonport City Council	(5,974)	(3,128)	(296)	(1,531)
Glenorchy City Council	(2,688)	(1,417)	(8,429)	(5,831)
Hobart City Council	(13,015)	(16,916)	(13,585)	(16,503)
Kingborough Council	(5,203)	(52)	1,575	3,497
Launceston City Council	13,929	10,895	(14,375)	(212)
West Tamar Council	(1,864)	(399)	(3,241)	(3,628)
<b>Total Urban</b>	<b>(47,193)</b>	<b>(29,013)</b>	<b>(63,316)</b>	<b>(39,228)</b>

Council	2018-19 \$'000s	2019-20 \$'000s	2020-21 \$'000s	2021-22 \$'000s
<b>Rural councils</b>				
Break O'Day Council	(5,693)	(2,494)	786	(2,174)
Central Highlands Council	(84)	(556)	1,323	(1,238)
Circular Head Council	975	0	201	(19)
Derwent Valley Council	(1,141)	(3,304)	(1,567)	(2,364)
Dorset Council	(1,931)	(2,688)	(2,427)	(1,958)
Flinders Council	64	(268)	(156)	2,375
George Town Council	2,578	(6,127)	2,716	5,068
Glamorgan Spring Bay Council	1,429	979	107	(4,708)
Huon Valley Council	(1,797)	4,117	2,184	726
Kentish Council	(3,020)	(3,868)	(1,621)	(3,173)
King Island Council	(1,475)	(520)	139	(531)
Latrobe Council	(492)	(2,967)	(5,129)	(15,704)
Meander Valley Council	(6,399)	(1,236)	(6,733)	(4,509)
Northern Midlands Council	(2,114)	(4,541)	(8,552)	(11,524)
Sorell Council	(129)	(640)	(1,788)	(2,586)
Southern Midlands Council	(2,425)	(5,426)	(419)	2,991
Tasman Council	(4,619)	5,156	(243)	(1,961)
Waratah-Wynyard Council	(6,642)	(4,994)	(1,745)	3,834
West Coast Council	(2,362)	(1,372)	(90)	5,500
<b>Total Rural</b>	<b>(35,277)</b>	<b>(30,749)</b>	<b>(23,014)</b>	<b>(31,955)</b>
<b>All councils</b>				
<b>Total</b>	<b>(82,470)</b>	<b>(59,762)</b>	<b>(86,330)</b>	<b>(71,183)</b>

Table 15 shows the actual capital spend as a percentage of budget for each council.

Table 15: Capital spending above/(below) budget as a percentage of budget

Council	Trend	2018-19	2019-20	2020-21	2021-22
<b>Urban councils</b>					
Brighton Council	●	79.2%	97.6%	78.9%	86.9%
Burnie City Council	▲	87.4%	82.8%	64.3%	138.3%
Central Coast Council	●	63.7%	28.2%	52.3%	56.9%
Clarence City Council	●	37.7%	126.2%	94.8%	76.9%
Devonport City Council	▲	78.2%	81.4%	98.1%	89.2%
Glenorchy City Council	▼	80.5%	89.9%	61.2%	70.3%
Hobart City Council	▼	80.3%	71.2%	60.2%	59.2%
Kingborough Council	▲	79.2%	99.7%	111.7%	123.0%
Launceston City Council	▼	167.3%	142.9%	67.3%	99.1%
West Tamar Council	▼	79.7%	96.2%	72.4%	74.7%
<b>Total Urban</b>	▼	<b>79.6%</b>	<b>85.8%</b>	<b>71.6%</b>	<b>79.6%</b>
<b>Rural councils</b>					
Break O'Day Council	▲	55.7%	76.3%	110.3%	68.6%
Central Highlands Council	●	96.2%	82.2%	132.6%	72.1%
Circular Head Council	▼	109.3%	100.0%	104.3%	99.6%
Derwent Valley Council	▼	80.2%	68.0%	79.6%	69.7%
Dorset Council	●	86.2%	76.0%	79.0%	85.5%
Flinders Council	▲	106.5%	94.3%	82.5%	530.3%
George Town Council	▲	143.8%	38.8%	166.4%	284.8%
Glamorgan Spring Bay Council	▼	125.1%	117.1%	102.6%	44.6%
Huon Valley Council	●	79.4%	158.4%	134.7%	111.6%
Kentish Council	●	59.2%	51.0%	85.2%	57.1%
King Island Council	▲	53.7%	65.9%	110.5%	84.3%

Council	Trend	2018-19	2019-20	2020-21	2021-22
Latrobe Council	▼	90.4%	59.6%	57.2%	33.1%
Meander Valley Council	●	53.5%	89.7%	55.8%	60.4%
Northern Midlands Council	▼	87.1%	62.2%	54.3%	43.5%
Sorell Council	▼	98.3%	92.0%	88.6%	83.7%
Southern Midlands Council	▲	61.9%	40.9%	93.7%	139.7%
Tasman Council	●	41.3%	380.8%	87.9%	57.5%
Waratah-Wynyard Council	▲	41.0%	57.4%	84.6%	138.3%
West Coast Council	▲	63.2%	74.8%	98.0%	267.0%
<b>Total Rural</b>	▲	<b>76.8%</b>	<b>78.8%</b>	<b>84.6%</b>	<b>80.4%</b>
<b>All councils</b>					
<b>Total</b>	●	<b>78.5%</b>	<b>82.9%</b>	<b>76.8%</b>	<b>80.0%</b>

▲ improvement in trend ▼ deterioration in trend ● no material change in trend

In 2021-22, 21 councils spent less than their anticipated capital budget. This included 8 of the 10 urban councils, and 13 of the 19 rural councils. This is consistent with 2018-19 to 2020-21.

Changed priorities and circumstances mean that councils may amend capital budgets during the year. In some cases, this may result in material differences between projects planned in initial budgets and final spending.

Similar to prior years, receipt of specific purpose funding, announcement of new funding programs and natural disasters such as the spring flooding in the north of Tasmania, can adversely affect capital spending allocations, and add further pressure on available resources.

Whilst acknowledging the civil construction resource challenges faced by councils, councils should endeavour to achieve budgeted capital expenditure to ensure asset renewal occurs at the optimal time, thereby reducing the risks of increased maintenance costs, reduced asset condition, safety and functionality and reduced council services to communities. This is particularly important for those councils with a deteriorating trend in the capital expenditure gap.

## Capital investment funding source

**\$1.16bn**

Total capital spend  
last 4 years

**\$284.22m**

Total capital grants  
last 4 years

**\$876.23m**

Total self-funded  
last 4 years

Over the last 4 years, 75.5% of councils' capital spending was self-funded, with the balance from capital grants. Capital grants represented Tasmanian or Australian Government grants for new and upgraded assets and asset replacements. These included grants under the RTR program, NDRRA funding, as well as funding for improving public spaces, leisure and recreation facilities, bridge and street renewal, road safety, memorials and other purposes. Figure 17 illustrates the aggregate capital payments and funding sources for urban and rural councils.

Figure 17: Capital investment funding source

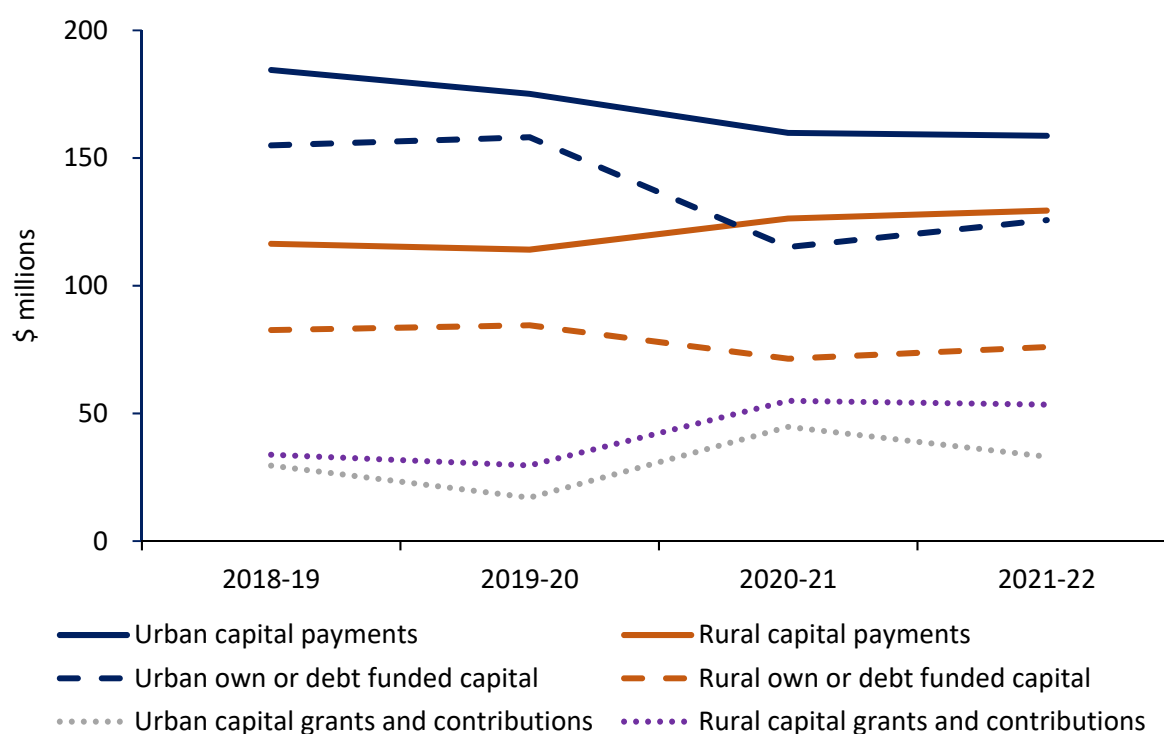


Figure 17 shows capital spending by urban councils was significantly higher than the capital spending by rural councils over the last 4 years, although the disparity is decreasing.

In 2021-22, Hobart City, Launceston City and Kingborough Councils accounted for \$67.27 million of the \$152.60 million spent by urban councils on capital projects. These councils only received \$10.11 million in capital grants towards these projects.

Capital grant funding for rural councils in 2021-22 remained similar to prior year levels with \$129.44 million recognised across the 19 councils (2020-21, \$126.35 million).

It is expected capital grants will vary from year to year depending on applications made by councils and budget priorities of governments. Despite this, a consistently large component



of capital grants for local government was funding provided under the RTR program. The current RTR program covers the period from 2019-20 to 2023-24 with total funds of \$82.42 million allocated to Tasmania, with \$31.24 million for urban councils and \$51.18 million for rural councils. In 2021-22, a total of \$14.64 million (2020-21, \$17.27 million) in RTR funding was received by councils.

During 2021-22, councils recognised capital grant revenue of \$16.15 million under the LRCI program. This program was discussed at the start of this chapter.

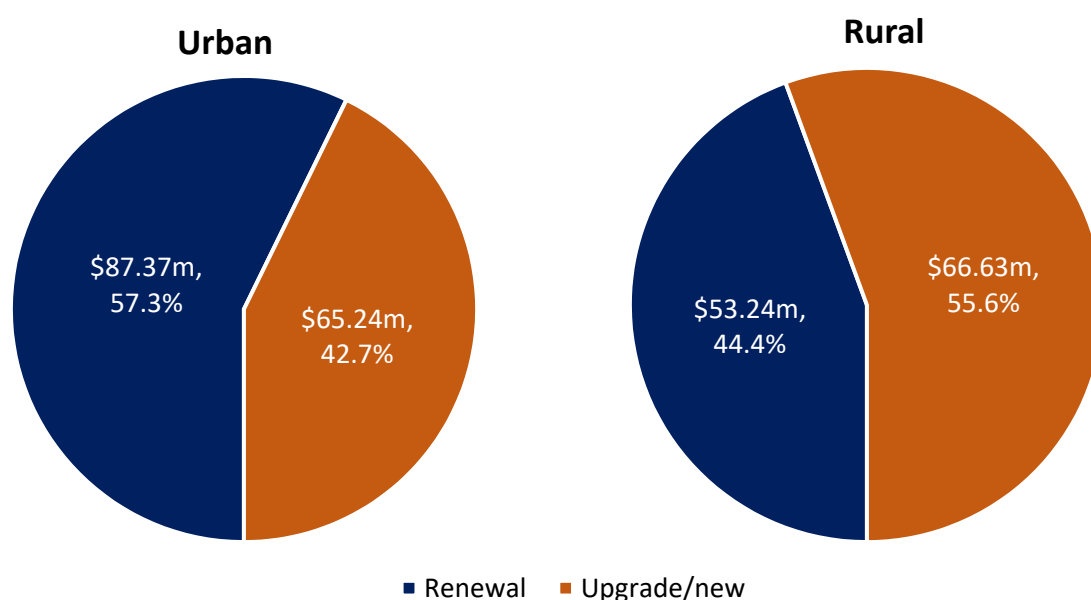
Other notable specific purpose funding for councils in 2021-22 included:

- Sorrell Council: \$5.34 million of cultural sport and recreation capital grant funding (funded by both the Tasmanian and Australian Governments)
- Flinders Council: \$2.00 million from the Government towards Palana Road project
- \$3.57 million of grant funding was awarded to 3 councils to fund Mountain Bike Trails (Dorset Council, George Town Council and West Coast Council), funded by both the Tasmanian and Australian Governments.

### Capital investment allocation

As illustrated in Figure 18, in 2021-22, urban councils focused on renewing their existing assets, whilst rural councils spent more on new or upgraded assets. This is a shift from the prior year when both urban and rural councils spent approximately the same amount of capital expenditure on renewal of existing assets, and expenditure on new and upgraded assets. Renewal of assets does not include funding on maintenance.

Figure 18: Capital investment allocation 2021-22



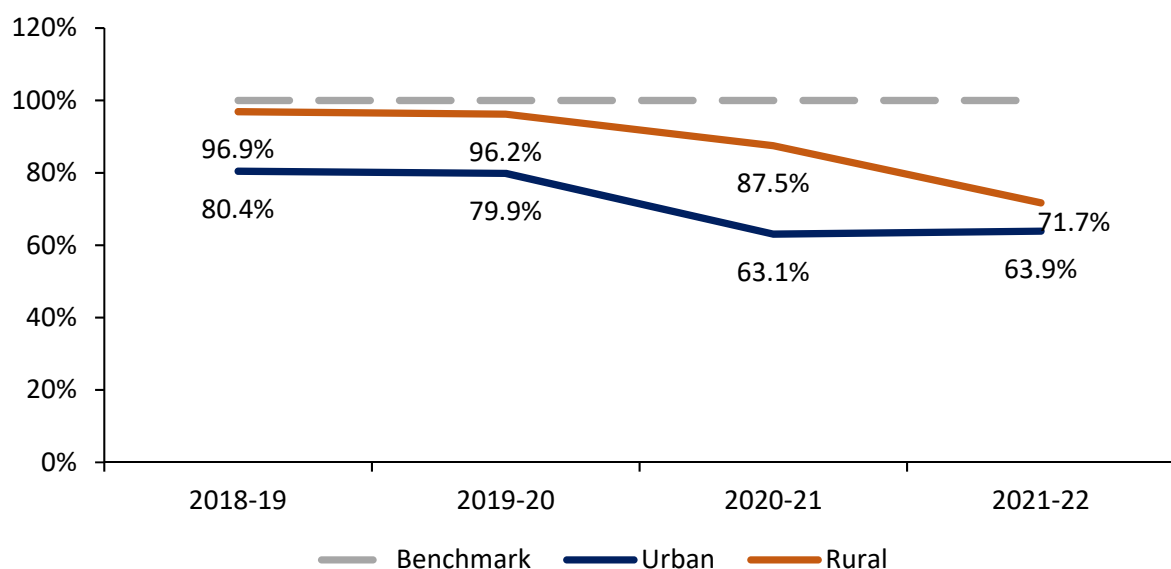
## Asset sustainability ratio

This ratio shows the extent to which councils maintain operating capacity through renewal of their existing asset base. The generally accepted benchmark for this ratio, subject to appropriate levels of maintenance expenditure and the existence of approved long-term asset management plans, is 100.0%.

The benchmark is based on a council expending the equivalent of its annual depreciation expense on asset renewals within the year. However, it is acknowledged this will not occur every year or evenly over time.

Figure 19 shows the asset sustainability ratio on an average basis for urban and rural councils over the last 4 years.

Figure 19: Asset sustainability ratio



Urban councils expended, on average, 71.3% of their depreciation expense to maintain existing non-current assets, whereas rural councils expended, on average, 90.5% over the 4 year period. As noted earlier, rural councils generally spent more on renewal of existing assets than urban councils. A concerning trend for both urban and rural councils is the declining trend in the aggregate asset sustainability ratio over the 4 years.

In most cases, councils failed to meet the benchmark. Only 7 councils achieved an asset sustainability ratio equal to or above 100.0% in 2021-22, and only 1 urban and 6 rural councils consistently met this target over the 4 year period.

## Cash and borrowings

**\$625.00m**

Cash and investments

**\$456.85m**

Working capital

**\$273.73m**

Interest-bearing liabilities

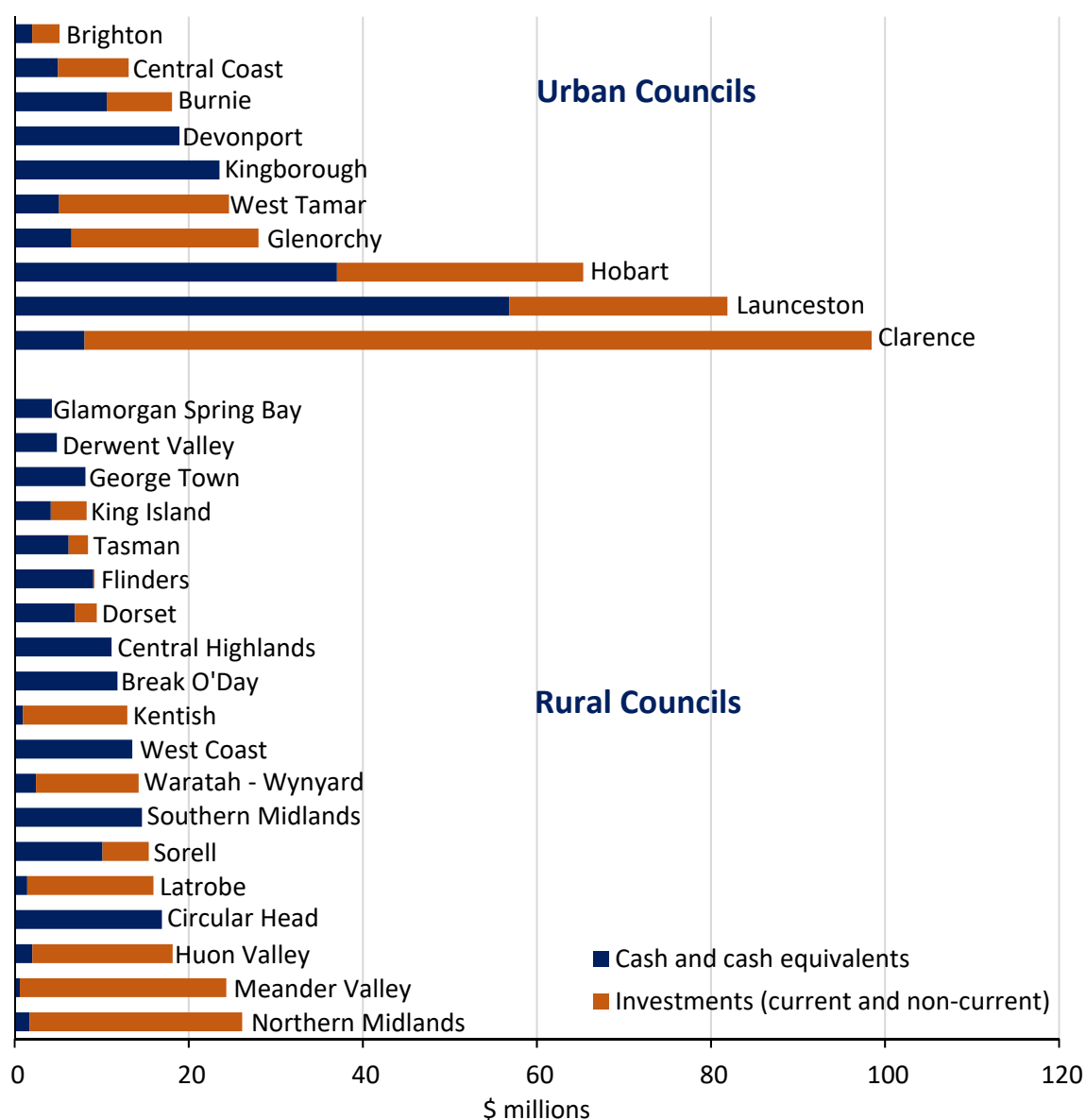
At 30 June 2022, councils held cash and investments of \$625.00 million, (30 June 2021, \$547.96 million) and \$273.73 million in interest-bearing liabilities (30 June 2021, \$277.77 million).

## Cash and investments

Cash comprises cash on hand and demand deposits together with cash equivalents, such as short-term, highly liquid investments that are readily convertible to cash and which are subject to an insignificant risk of changes in value. Cash equivalents are those assets that meet the definition as such under AASB 107 *Statement of Cash Flows*.

Cash and investments held by each council at 30 June 2022 is shown in Figure 20.

Figure 20: Cash and investments held at 30 June 2022



The advance payment of \$65.26 million (2020-21, \$40.95 million) of Australian Government Financial Assistance Grants for 2021-22 was included in cash and investments at the end of

the financial year. Excluding these payments, overall cash and investments would have been \$559.74 million (2020-21, \$507.16 million).

Table 16 shows the value of cash and investments held by each council at 30 June from 2019 to 2022 together with a trend indicator depicting whether cash and investments were increasing, decreasing or remaining at the same level.

Table 16: Cash and investments held at 30 June 2019 to 2022

Council	Trend	30 June 2019 \$'000s	30 June 2020 \$'000s	30 June 2021 \$'000s	30 June 2022 \$'000s
<b>Urban councils</b>					
Brighton Council	▲	7,673	6,580	6,823	5,172
Burnie City Council	▲	5,581	14,709	16,340	18,092
Central Coast Council	▲	11,409	11,492	17,461	13,097
Clarence City Council	▲	65,782	65,286	67,761	98,471
Devonport City Council	▲	15,966	13,730	13,720	18,945
Glenorchy City Council	▲	15,439	15,547	28,461	28,016
Hobart City Council	▲	20,125	18,976	44,855	65,333
Kingborough Council	▲	8,287	8,060	23,595	23,538
Launceston City Council	▲	71,986	60,345	84,839	81,902
West Tamar Council	▲	22,769	22,902	23,577	24,634
<b>Total Urban</b>	▲	<b>245,017</b>	<b>237,627</b>	<b>327,432</b>	<b>377,200</b>
<b>Rural councils</b>					
Break O'Day Council	▲	8,692	10,257	10,548	11,813
Central Highlands Council	●	10,474	11,222	10,204	11,145
Circular Head Council	▲	10,386	11,583	14,199	16,931
Derwent Valley Council	▼	6,538	5,833	5,002	4,853
Dorset Council	●	11,757	12,900	14,855	9,432
Flinders Council	▲	6,796	3,776	7,455	9,154
George Town Council	▲	6,822	7,616	6,987	8,129
Glamorgan Spring Bay Council	●	3,807	1,683	3,019	4,275

Council	Trend	30 June 2019 \$'000s	30 June 2020 \$'000s	30 June 2021 \$'000s	30 June 2022 \$'000s
Huon Valley Council	▲	14,252	15,335	15,435	18,163
Kentish Council	▲	10,387	11,738	12,342	12,945
King Island Council	▲	6,521	6,933	7,580	8,281
Latrobe Council	▲	9,651	9,142	13,226	15,956
Meander Valley Council	●	24,642	21,585	21,174	24,323
Northern Midlands Council	▲	16,791	17,141	21,592	26,152
Sorell Council	▲	9,976	11,360	11,354	15,412
Southern Midlands Council	▲	12,729	14,013	18,500	14,636
Tasman Council	▲	7,944	6,289	7,414	8,436
Waratah-Wynyard Council	▲	12,441	12,076	12,313	14,248
West Coast Council	▲	7,833	8,004	7,326	13,519
<b>Total Rural</b>	▲	<b>198,439</b>	<b>198,486</b>	<b>220,525</b>	<b>247,803</b>
<b>All councils</b>					
<b>Total</b>	▲	<b>443,456</b>	<b>436,113</b>	<b>547,958</b>	<b>625,003</b>

▲ improvement in trend ▼ deterioration in trend ● no material change in trend

As can be seen from Table 16, the large majority of councils had steadily increased their cash and financial asset balances over the 4 year period.

### Cash expense cover ratio

The cash expense cover ratio is used to assess whether the level of uncommitted cash held by each council was appropriate. In calculating uncommitted cash, we deducted the following items from cash and financial asset balances held at 30 June 2022:

- trust funds and deposits
- accrued employee provisions
- unspent grants with conditions
- amounts used to cash-back specific reserves
- heritage funding commitments
- landfill or waste centre rehabilitation obligations
- other restricted funds, e.g. security deposits and bonds.

The cash expense cover ratio compared the uncommitted cash balance against the total payments for operating and financing activities from the cash flow statement, as the cash flow statement is more reflective of the actual movements in cash. The ratio represented the number of months a council can continue operating based on current monthly expenditure. The ratio does not take into account capital expenditure requirements.

The following benchmarks were used to assess the adequacy of cash balances held:

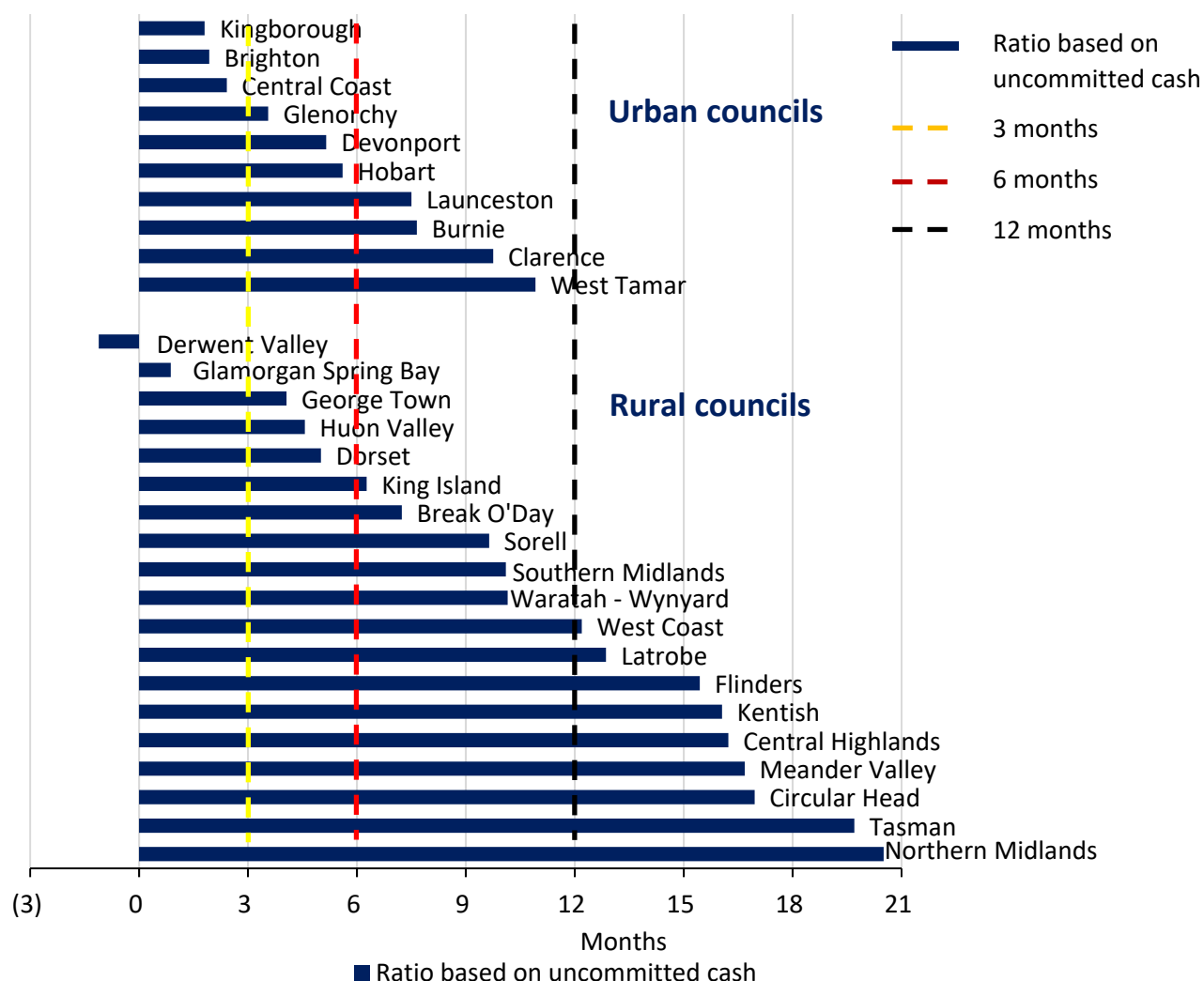
- less than 3 months – level of cash considered less than adequate
- 3 to 6 months – level of cash considered adequate
- 6 to 12 months – level of cash considered more than adequate
- greater than 12 months – level of cash considered much more than adequate.

This ratio should not be considered in isolation but also take into account other ratios around financial sustainability.

Figure 21 shows that as at 30 June 2022, 9 councils had a healthy cash expense ratio, with funds to cover more than 12 months of expenditure.



Figure 21: Cash expense cover ratio - uncommitted cash at 30 June 2022



Derwent Valley Council has a cash expense ratio below zero as it has negative uncommitted funds.

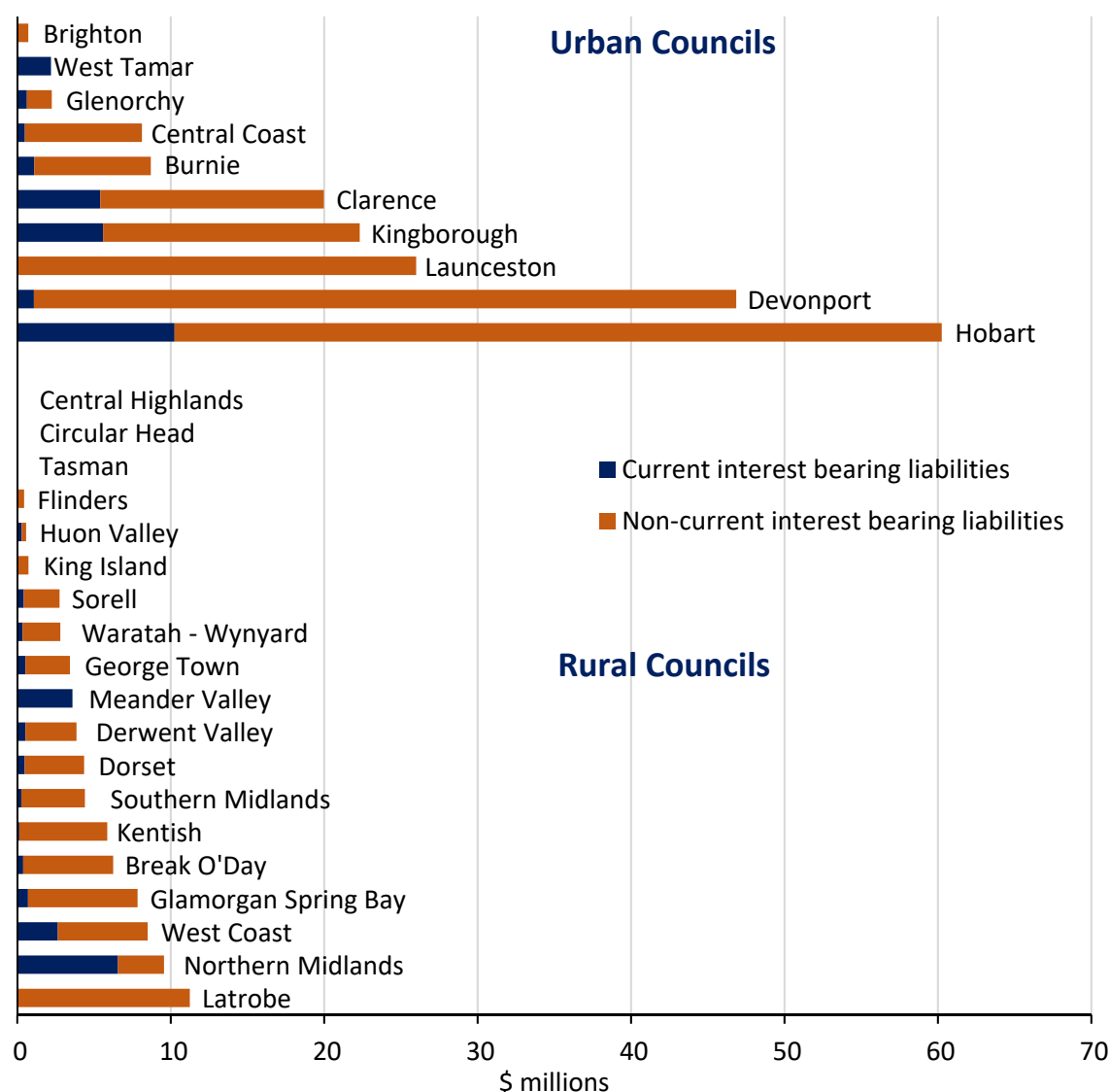
Five councils, 3 urban and 2 rural, had ratios that indicated they do not have funds to cover 3 months of expenses. Whilst these councils receive operating revenue to enable them to meet their ongoing expenses, a poor ratio indicates that these 5 councils are at a higher risk of not being able to meet unexpected costs such as emergency situations, or to save funds for asset renewal or future payments out of provisions, for example, landfill rehabilitation.

### Interest bearing liabilities

Under the LG Act, councils are able to request approval from the Treasurer to borrow funds. These borrowings may be used to fund longer-term projects such as the development or improvement of community assets or infrastructure. Borrowings should not be utilised to fund operational expenditure.

At 30 June 2022, 27 of the 29 councils held interest bearing liabilities totalling \$273.73 million (30 June 2021, \$277.77 million). Figure 22 shows the level of interest bearing liabilities held by individual councils at 30 June 2022.

Figure 22: Interest bearing liabilities held by councils at 30 June 2022



On 1 April 2020, the Government announced its *Local Government Loans Program* (LGLP), enabling councils to access additional funds for specific projects. Based on initial applications, \$143.00 million was awarded through this program at 1 August 2020. At 31 August 2021, the Government detailed that changes at individual councils had reduced this borrowing figure by \$22.70 million, bring total borrowings under the program to \$121.60 million across 17 councils for projects to be completed by 31 December 2021.

Of the 3 councils holding the most borrowings at 30 June 2022, Hobart and Launceston City Councils received \$46.00 million through the LGLP, with Devonport City Council not accessing the LGLP.

Table 17 shows the value of interest bearing liabilities held by each council at 30 June from 2019 to 2022, together with a trend indicator depicting whether interest bearing liabilities were increasing, decreasing or remaining at the same level.

Table 17: Interest bearing liabilities held at 30 June 2019 to 2022

Council	Trend	30 June 2019 \$'000s	30 June 2020 \$'000s	30 June 2021 \$'000s	30 June 2022 \$'000s
<b>Urban councils</b>					
Brighton Council	●	0	720	720	720
Burnie City Council	▲	1,264	11,336	10,039	8,706
Central Coast Council	●	10,191	11,042	13,761	8,129
Clarence City Council	▲	0	0	2,340	19,980
Devonport City Council	▼	51,821	50,017	47,936	46,863
Glenorchy City Council	●	3,122	2,159	5,664	2,249
Hobart City Council	▲	38,141	54,283	65,106	60,251
Kingborough Council	▲	7,912	12,900	22,323	22,323
Launceston City Council	▲	9,000	15,000	35,000	26,000
West Tamar Council	●	2,200	2,200	2,200	2,200
<b>Total Urban</b>	▲	<b>123,651</b>	<b>159,657</b>	<b>205,089</b>	<b>197,421</b>
<b>Rural councils</b>					
Break O'Day Council	▼	8,825	8,484	8,138	6,256
Central Highlands Council	●	0	0	0	0
Circular Head Council	▼	3,900	3,900	0	0
Derwent Valley Council	●	3,997	3,458	4,430	3,864
Dorset Council	▲	3,200	5,700	8,047	4,363
Flinders Council	▼	1,848	3,373	1,531	446
George Town Council	▲	2,589	2,443	2,292	3,436
Glamorgan Spring Bay Council	▲	7,039	7,236	8,302	7,844

Council	Trend	30 June 2019 \$'000s	30 June 2020 \$'000s	30 June 2021 \$'000s	30 June 2022 \$'000s
Huon Valley Council	▼	1,410	1,142	868	585
Kentish Council	▲	1,164	1,007	5,989	5,865
King Island Council	▼	1,189	1,041	887	728
Latrobe Council	▲	250	250	6,500	11,250
Meander Valley Council	●	3,600	3,600	3,600	3,600
Northern Midlands Council	▲	8,470	8,470	8,470	9,570
Sorell Council	▲	2,080	2,180	3,157	2,755
Southern Midlands Council	▲	605	457	4,749	4,415
Tasman Council	▼	166	113	70	25
Waratah-Wynyard Council	▲	986	870	3,150	2,807
West Coast Council	▲	1,461	2,500	2,500	8,500
<b>Total Rural</b>	▲	<b>52,779</b>	<b>56,224</b>	<b>72,680</b>	<b>76,309</b>
<b>All councils</b>					
<b>Total</b>	▲	<b>176,430</b>	<b>215,881</b>	<b>277,769</b>	<b>273,730</b>

▲ improvement in trend ▼ deterioration in trend ● no material change in trend

Whilst there has been an increase in the level of interest bearing liabilities held by councils over the past 4 years, this trend is not evident at the individual council level, with only 15 councils significantly increasing their interest bearing liabilities over that period.

## Other local government entities

Entities included in this section are single, joint or controlling authorities controlled by councils established under the LG Act. These entities are detailed in Table 18.

The reporting framework for these entities is prescribed by enabling legislation or rules. In our analysis of financial performance, we have, where necessary, re-allocated certain revenue or expenditure items to better assist readers to interpret financial performance. For Local Government Association of Tasmania and the Launceston Flood Authority, we accepted preparation of special purpose financial statements. All other entities prepared general purpose financial statements.

## Aggregated financial results of other local government entities

Table 18: Aggregated financial results of other local government entities for the 2021-22

Other Local Government entities	Underlying surplus (deficit) \$'000s	Net surplus (deficit) \$'000s	Total comprehensive surplus (deficit) \$'000s	Net assets \$'000s
<b>Subsidiaries<sup>1</sup></b>				
C-Cell Unit Trust (Copping Refuse Disposal Site Joint Authority)	908	908	908	5,619
Launceston Flood Authority (Launceston City Council)	(1,146)	(1,146)	(1,146)	-
<b>Equity accounted<sup>2</sup></b>				
Copping Refuse Disposal Site Joint Authority	1,471	1,034	1,034	20,266
Dulverton Regional Waste Management Authority	4,262	3,197	5,766	25,821
<b>Other Local Government entities<sup>3</sup></b>				
Cradle Coast Authority	3,669	3,669	3,669	8,136
Local Government Association of Tasmania <sup>4</sup>	54	54	398	4,792
Northern Tasmanian Regional Development Corporation Ltd	514	514	514	815
Southern Tasmanian Councils Authority	(86)	(86)	(86)	252
Tasmanian Water & Sewerage Corporation Pty Ltd	31,928	62,442	63,018	1,655,153
<b>Total</b>	<b>41,574</b>	<b>70,586</b>	<b>74,075</b>	<b>1,720,854</b>

### Notes

Note 1: Financial results and information for these subsidiaries have been included within the consolidated financial results of their parent entity.

Note 2: Financial results and information for these equity investments have been included within the consolidated financial results of various councils.

Note 3: Financial results and information for these other local government entities are not included in the consolidated results of councils.

Note 4: Local Government Association of Tasmania includes the consolidated general account and assist account.

Collectively, other local government entities controlled net assets valued at \$1,720.85 million at 30 June 2022 (30 June 2021, \$1,628.80 million).

They reported a combined underlying surplus of \$41.57 million for 2021-22 (2020-21, \$22.49 million).

### **Equity accounting**

Both Copping Refuse Disposal Site Joint Authority and Dulverton Regional Waste Management Authority were equity accounted by councils that had an equity interests in these entities. This means that, following initial recognition, the carrying amount of the investment in the entity increased or decreased to recognise each participating council's share of the joint authority's operating result, with a corresponding amount recognised in each council's income statement. Distributions received from the joint authority reduced the carrying amount of the investment.



# Disposal of firearms and ammunition

## Background

The Department of Police, Fire and Emergency Management (DPFEM) is charged with the responsibility for firearms and ammunition disposed of under the Firearms Act.

Under section 149(5) of the Firearms Act, the Auditor-General is to, once every year, arrange for an independent audit of all firearms and ammunition disposed of under this Act and to report on the audit to Parliament. The commentary below relates to the audit undertaken for the year ended 30 June 2022.

## Audit requirement under section 149(5)

The scope of the Firearms Act limits our audit requirement to firearms or ammunition disposed of by the Crown, pursuant to the authority of the Firearms Act, in the following circumstances:

- by order of a magistrate under section 149(2)
- as determined by the Commissioner of Police under section 149(3A) associated with firearms or ammunition forfeited to the Crown after a conviction for inappropriate storage
- as determined by the Minister under section 104(4) associated with firearms or ammunition forfeited to the Crown after a conviction for inappropriate conveyance.

The Firearms Act does not define what ‘disposed of’ means but interpretation is ‘disposed of’ is not limited to the destruction of firearms or ammunition but can include disposals by other means, including sale. For a disposal to occur, firearms or ammunition must leave the Crown’s possession. Transfers of firearms or ammunition within the Crown does not constitute a disposal.

## DPFEM recording and disposal practices

DPFEM utilises the Firearms and Weapons Data (FAWD) system to record the details of all seized and surrendered firearms and ammunition. DPFEM stores held firearms and ammunition securely until there is a sufficient quantity to warrant physical destruction.

An ongoing matter with the recording of information in the FAWD system to document whether disposals occurred under sections 149(2)(c), 149(3A) or 104(4) of the Firearms Act remains unresolved and impacts on our ability to appropriately form an opinion on whether the disposals occurred in accordance with the Firearms Act.

## Inability to form an opinion on disposals

Despite attempts by DPFEM over the last 2 years to improve information captured in the FAWD system, the inability of the FAWD system to document whether disposals occurred under sections 149(2)(c), 149(3A) or 104(4) of the Firearms Act prevents us from being able to conduct an audit in accordance with section 149(5) of the Firearms Act. Consequently,

the auditor's report for the year ended 30 June 2022 contains a disclaimer of opinion in respect of DPFEM's compliance with the requirements of the Firearms Act with respect to disposals made:

- by order of a Magistrate (section 149(2)(c))
- upon determination of the Commissioner of Police (section 149(3A))
- upon determination of the Minister (section 104(4)).

## Legislative reform

On 1 February 2023, the Minister for Police, Fire and Emergency Management announced the commencement of a community consultation process for changes to the Firearms Act to improve community safety. The initial proposed changes included extended auditing obligations for the Auditor-General under the Firearms Act.

It is anticipated the *Firearms Amendment (Community Safety) Bill 2023* will address the existing limitations under section 149(5) of the Firearms Act that prevent the Auditor-General from issuing an unmodified opinion in respect of DPFEM's compliance with the requirements of the Firearms Act in regard to disposals.

## Appendix A - Timeliness of reporting

	Financial statements received <sup>1</sup>	Financial statements certified	Audit opinion signed
<b>31 December 2021 audits</b>			
University of Tasmania	11-Feb-22	11-Feb-22	16-Feb-22
AMC Search Ltd	11-Feb-22	11-Feb-22	16-Feb-22
Tasmania University Union	14-Feb-22	11-Feb-22	17-Feb-22
Solicitors' Trust	16-Feb-22 <sup>^</sup>	22-Mar-22	23-Mar-22
Theatre Royal Management Board	11-Feb-22	23-Feb-22	24-Feb-22
<b>30 June 2022 audits</b>			
<b>Executive and Legislature</b>			
House of Assembly	11-Aug-22	11-Aug-22	14-Oct-22*
Legislative Council	8-Aug-22	8-Aug-22	11-Oct-22*
Legislature-General	15-Aug-22	9-Aug-22	4-Nov-22*
Office of the Governor	12-Aug-22	14-Oct-22	18-Oct-22*
<b>Ministerial Departments</b>			
Communities Tasmania	12-Aug-22	26-Sep-22	27-Sep-22*
Education, Children and Young People	15-Aug-22	23-Sep-22	28-Sep-22
Health	11-Aug-22	2-Sep-22	6-Sep-22
Justice	12-Aug-22	23-Sep-22	23-Sep-22
Natural Resources and Environment Tasmania	12-Aug-22	6-Sep-22	9-Sep-22
Police, Fire and Emergency Management	15-Aug-22	29-Sep-22	29-Sep-22
Premier and Cabinet	12-Aug-22	16-Sep-22	16-Sep-22
State Growth	15-Aug-22	27-Sep-22	7-Oct-22*
Treasury	15-Aug-22	29-Sep-22	29-Sep-22

	Financial statements received <sup>1</sup>	Financial statements certified	Audit opinion signed
Treasury - Public Account	30-Sep-22	29-Sep-22	25-Oct-22
Treasury – TAFR	30-Sep-22	25-Oct-22	25-Oct-22
<b>Ministerial Departmental Controlled Entities</b>			
Abt Railway Ministerial Corporation	12-Aug-22	4-Oct-22	10-Oct-22*
Ambulance Tasmania	11-Aug-22	5-Sep-22	6-Sep-22
Housing Tasmania	12-Aug-22	26-Sep-22	27-Sep-22*
Office of Tasmanian Assessment, Standards and Certification	15-Aug-22	15-Sep-22	16-Sep-22
Tasmania Development and Resources	12-Aug-22	11-Aug-22	29-Sep-22*
Tasmanian Affordable Housing Limited	29-Aug-22^	26-Sep-22	27-Sep-22
Teachers Registration Board of Tasmania	15-Aug-22	12-Aug-22	20-Sep-22
Tasmanian Health Service	11-Aug-22	2-Sep-22	6-Sep-22
Tasmanian Museum and Art Gallery	12-Aug-22	30-Sep-22	5-Oct-22*
<b>Other General Government Sector Entities</b>			
Asbestos Compensation Fund	12-Aug-22	15-Sep-22	15-Sep-22
Brand Tasmania	12-Aug-22	16-Sep-22	16-Sep-22
Council of Law Reporting	6-Jul-22	6-Jul-22	19-Jul-22
Environment Protection Authority	11-Aug-22	21-Sep-22	26-Sep-22
Inland Fisheries Service	28-Jul-22	14-Oct-22	14-Oct-22*
Integrity Commission	15-Aug-22	15-Aug-22	5-Oct-22*
Marine and Safety Authority	12-Aug-22	12-Aug-22	15-Aug-22
Office of the Director of Public Prosecutions	12-Aug-22	21-Sep-22	26-Sep-22
Office of the Ombudsman and Health Complaints Commissioner	12-Aug-22	26-Sep-22	26-Sep-22
Royal Tasmanian Botanical Gardens	12-Aug-22	7-Sep-22	7-Sep-22

	Financial statements received <sup>1</sup>	Financial statements certified	Audit opinion signed
State Fire Commission	15-Aug-22	30-Sep-22	4-Oct-22*
Tasmanian Economic Regulator	15-Aug-22	29-Sep-22	29-Sep-22
Tasmanian State Health Funding Pool	2-Aug-22	30-Aug-22	31-Aug-22
Tasmanian Timber Promotion Board	9-Sep-22^	4-Sep-22	17-Oct-22
Tasmanian Pharmacy Authority	15-Aug-22	31-Aug-22	31-Aug-22
TasTAFE	16-Aug-22^	16-Aug-22	16-Aug-22
Tourism Tasmania	12-Aug-22	21-Sep-22	23-Sep-22
WorkCover Tasmania Board	12-Aug-22	16-Sep-22	20-Sep-22
<b>Public Financial and Non-Financial Corporations</b>			
Aurora Energy Pty Ltd	15-Aug-22	11-Aug-22	16-Aug-22
Bass Island Line Pty Ltd	15-Aug-22	15-Sep-22	21-Sep-22
FortyTwo24 Pty Ltd	3-Aug-22	3-Aug-22	19-Aug-22
Hydro-Electric Corporation	12-Aug-22	12-Aug-22	15-Aug-22
Macquarie Point Development Corporation	15-Aug-22	28-Sep-22	28-Sep-22
Marinus Link Pty Ltd	3-Aug-22	3-Aug-22	18-Aug-22
Metro Tasmania Pty Ltd	13-Aug-22	13-Aug-22	16-Aug-22
Momentum Energy Pty Ltd	12-Aug-22	12-Aug-22	15-Aug-22
Motor Accidents Insurance Board	11-Aug-22	12-Aug-22	15-Aug-22
Newood Holdings Pty Ltd	15-Aug-22	15-Aug-22	Not yet dispensed
Port Arthur Historic Site Management Authority	15-Aug-22	27-Sep-22	28-Sep-22
Private Forests Tasmania	12-Aug-22	14-Oct-22	14-Oct-22*
Public Trustee	14-Aug-22	9-Sep-22	12-Sep-22
Sustainable Timber Tasmania	8-Aug-22	8-Aug-22	15-Aug-22

	Financial statements received <sup>1</sup>	Financial statements certified	Audit opinion signed
Tasmanian Irrigation Pty Ltd	11-Aug-22	11-Aug-22	15-Aug-22
Tasmanian Networks Pty Ltd	10-Aug-22	10-Aug-22	17-Aug-22
Tasmanian Ports Corporation Pty Ltd	15-Aug-22	15-Sep-22	21-Sep-22
Tasmanian Public Finance Corporation	10-Aug-22	10-Aug-22	15-Aug-22
Tasmanian Railway Pty Ltd	12-Aug-22	12-Aug-22	15-Aug-22
Tasmanian Water and Sewerage Corporation Pty Ltd	11-Aug-22	11-Aug-22	12-Aug-22
Tasracing Pty Ltd	15-Aug-22	15-Aug-22	17-Aug-22
TT-Line Company Pty Ltd	12-Aug-22	12-Aug-22	15-Aug-22
<b>Local Government Authorities</b>			
<b>Urban Councils</b>			
Brighton Council	12-Aug-22	17-Oct-22	26-Oct-22*
Burnie City Council	15-Aug-22	7-Oct-22	18-Oct-22*
Central Coast Council	15-Aug-22	8-Nov-22	8-Nov-22*
Clarence City Council	12-Aug-22	26-Oct-22	26-Oct-22*
Devonport City Council	15-Aug-22	22-Sep-22	29-Sep-22
Glenorchy City Council	11-Aug-22	28-Sep-22	29-Sep-22*
Hobart City Council	11-Aug-22	11-Aug-22	26-Sep-22
Kingborough Council	15-Aug-22	1-Nov-22	2-Nov-22*
Launceston City Council	12-Aug-22	26-Sep-22	27-Sep-22*
West Tamar Council	12-Aug-22	12-Aug-22	19-Aug-22
<b>Rural Councils</b>			
Break O'Day Council	15-Aug-22	25-Oct-22	25-Oct-22*
Central Highlands Council	12-Aug-22	12-Aug-22	16-Nov-22*

	Financial statements received <sup>1</sup>	Financial statements certified	Audit opinion signed
Circular Head Council	12-Aug-22	5-Oct-22	5-Oct-22*
Derwent Valley Council	9-Sep-22^	24-Oct-22	24-Oct-22
Dorset Council	12-Aug-22	17-Oct-22	21-Oct-22*
Flinders Council	15-Aug-22	25-Nov-22	28-Nov-22*
George Town Council	15-Aug-22	15-Aug-22	5-Sep-22
Glamorgan-Spring Bay Council	18-Aug-22^	29-Sep-22	3-Oct-22
Huon Valley Council	15-Aug-22	4-Nov-22	25-Nov-22*
Kentish Council	9-Sep-22^	14-Feb-23	6-Mar-23*
King Island Council	13-Aug-22	11-Jan-23	17-Jan-23*
Latrobe Council	9-Sep-22^	14-Feb-23	29-Mar-23*
Meander Valley Council	12-Aug-22	10-Nov-22	10-Nov-22*
Northern Midlands Council	3-Oct-22^	15-Nov-22	15-Nov-22
Sorell Council	15-Aug-22	6-Oct-22	13-Oct-22*
Southern Midlands Council	12-Aug-22	18-Oct-22	27-Oct-22*
Tasman Council	10-Jan-23^	14-Feb-23	16-Feb-23
Waratah-Wynyard Council	15-Aug-22	15-Aug-22	29-Sep-22
West Coast Council	12-Aug-22	1-Nov-22	1-Nov-22*
<b>Local Government Controlled Entities</b>			
C-Cell Unit Trust	11-Aug-22	28-Sep-22	28-Sep-22*
Cradle Coast Authority	12-Aug-22	26-Sep-22	27-Sep-22
Dulverton Regional Waste Management Authority	15-Aug-22	26-Oct-22	27-Oct-22*
Launceston Flood Authority	12-Aug-22	12-Aug-22	26-Sep-22
Local Government Association of Tasmania	12-Aug-22	6-Dec-22	6-Dec-22*



	Financial statements received <sup>1</sup>	Financial statements certified	Audit opinion signed
Northern Tasmania Development Corporation Ltd	15-Aug-22	25-Oct-22	27-Oct-22*
Southern Tasmanian Councils Authority	12-Aug-22	12-Aug-22	26-Sep-22
Southern Waste Solutions (trading as Copping Refuse Disposal Site Joint Authority)	11-Aug-22	11-Aug-22	28-Sep-22*
<b>Other State Entities</b>			
Aboriginal Land Council of Tasmania	14-Aug-22	●	●
Forest Practices Authority	18-Aug-22^	30-Sep-22	3-Oct-22
Tasmanian Legal Aid	12-Aug-22	26-Oct-22	26-Oct-22*
Legal Profession Board	29-Jul-22	15-Sep-22	5-Sep-22
National Trust of Australia (Tasmania)	12-Aug-22	7-Nov-22	22-Feb-23*
palawa Enterprises Unit Trust	15-Aug-22	●	●
Property Agents Board	17-Aug-22^	27-Oct-22	28-Oct-22*
Property Agents Trust	17-Aug-22^	27-Oct-22	28-Oct-22*
Retirement Benefits Fund	15-Aug-22	27-Sep-22	28-Sep-22
Tasmanian Beef Industry (Research and Development) Trust	15-Aug-22	15-Aug-22	29-Sep-22
Tasmanian Building and Construction Industry Training Board	15-Aug-22	28-Sep-22	5-Oct-22*
Tasmanian Community Fund	13-Aug-22	13-Aug-22	21-Sep-22
Tasmanian Dairy Industry Authority	15-Aug-22	7-Oct-22	7-Oct-22*
Tasmanian Heritage Council	15-Aug-22	20-Sep-22	21-Sep-22
The Nominal Insurer	1-Sep-22^	26-Oct-22	26-Oct-22*
Wellington Park Management Trust	15-Aug-22	21-Oct-22	24-Oct-22*

	Financial statements received <sup>1</sup>	Financial statements certified	Audit opinion signed
<b>Audits dispensed with</b>			
AETV Pty Ltd (Hydro Tasmania)	12-Aug-22	12-Aug-22	N/A
Bell Bay Pty Ltd (Hydro Tasmania)	12-Aug-22	12-Aug-22	N/A
Bell Bay Three Pty Ltd (Hydro Tasmania)	12-Aug-22	12-Aug-22	N/A
Board of Architects	28-Feb-22^	25-Feb-22	N/A
C-Cell Pty Ltd (Southern Waste Solutions)	11-Aug-22	11-Aug-22	N/A
Dulverton Waste Solutions Pty Ltd (Dulverton Regional Waste Management Authority)	16-Aug-22^	26-Oct-22	N/A
Flinders Island Ports Corporation Pty Ltd (TasPorts)	15-Aug-22	23-Sep-22	N/A
Geeveston Town Hall Company Ltd (Huon Valley Council)	15-Aug-22	15-Aug-22	N/A
Geeveston Town Hall Controlling Authority	15-Aug-22	15-Aug-22	N/A
Heemskirk Holdings Pty Ltd (Hydro Tasmania)	12-Aug-22	12-Aug-22	N/A
Heemskirk Wind Farm Pty Ltd (Hydro Tasmania)	12-Aug-22	12-Aug-22	N/A
Heritage Building Solutions Pty Ltd (Southern Midlands Council)	15-Aug-22	15-Aug-22	N/A
Heritage Education & Skills Centre Pty Ltd (Southern Midlands Council)	15-Aug-22	15-Aug-22	N/A
HT Wind Developments Pty Ltd (Hydro Tasmania)	12-Aug-22	12-Aug-22	N/A
Hydro Tasmania Retail Pty Ltd (formerly HT Wind New Zealand Pty Ltd) (Hydro Tasmania)	12-Aug-22	12-Aug-22	N/A
HT Wind Operations Pty Ltd (Hydro Tasmania)	12-Aug-22	12-Aug-22	N/A
Hydro Tasmania Consulting (Holding) Pty Ltd (Hydro Tasmania)	12-Aug-22	12-Aug-22	N/A

	Financial statements received <sup>1</sup>	Financial statements certified	Audit opinion signed
Kingborough Waste Services Pty Ltd (Kingborough Council)	15-Aug-22	15-Aug-22	N/A
King Island Ports Corporation Pty Ltd (TasPorts)	15-Aug-22	23-Sep-22	N/A
Lofty Ranges Power Pty Ltd (Hydro Tasmania)	12-Aug-22	12-Aug-22	N/A
Maidstone Park Management Controlling Authority (Devonport City Council)	15-Aug-22	12-Aug-22	N/A
Metro Coaches (Tas) Pty Ltd (Metro)	5-Aug-22	5-Aug-22	N/A
Microwise Australia Pty Ltd	15-Aug-22	17-Oct-22	N/A
Newood Energy Pty Ltd (Newood Holdings Pty Ltd)	15-Aug-22	15-Aug-22	N/A
Newood Huon Pty Ltd (Newood Holdings Pty Ltd)	15-Aug-22	15-Aug-22	N/A
Newood Smithton Pty Ltd (Newood Holdings Pty Ltd)	15-Aug-22	15-Aug-22	N/A
palawa Enterprises Pty Ltd (Aboriginal Land Council of Tasmania)	15-Aug-22	15-Aug-22	N/A
RE Storage Project Holdings Pty Ltd (Hydro Tasmania)	12-Aug-22	12-Aug-22	N/A
Sense-Co Tasmania Pty Ltd (University of Tasmania)	2-Feb-22	0-Jan-00	N/A
Tas Communications Pty Ltd (Burnie City Council)	15-Aug-22	15-Aug-22	N/A
Tas Communications Unit Trust	15-Aug-22	15-Aug-22	N/A
Tasmanian Networks Holdings Pty Ltd	3-Aug-22	3-Aug-22	N/A
TasNet Connections Pty Ltd (formerly Large Scale Renewables Pty Ltd)	3-Aug-22	3-Aug-22	N/A
UTAS Holdings Pty Ltd (the University)	2-Feb-22	20-Jun-22	N/A
UTAS Properties Pty Ltd (the University)	2-Feb-22	25-Aug-22	N/A

	Financial statements received <sup>1</sup>	Financial statements certified	Audit opinion signed
Veterinary Board of Tasmania	15-Aug-22	15-Aug-22	N/A
Woolnorth Bluff Point Holdings Pty Ltd (Hydro Tasmania)	12-Aug-22	12-Aug-22	N/A
Woolnorth Studland Bay Holdings Pty Ltd (Hydro Tasmania).	12-Aug-22	12-Aug-22	N/A

**Notes:**

1. Date financial statements complete in all material respects received by the Auditor-General.

**Legend:**

N/A Not applicable

● Audit opinion not signed as at the 31 March 2023

^ Financial statements not submitted within legislated timeframe.

\* Audit not completed within legislated timeframe.

## Appendix B - Audit findings

	Current Year issues				Prior Year unresolved issues			
	H	M	L	Total	H	M	L	Total
<b>31 December 2021 audits</b>								
University of Tasmania <sup>3</sup>	0	0	6	6	0	1	2	3
Solicitors' Trust	0	0	1	1	0	0	0	0
<b>Sub-total</b>	<b>0</b>	<b>0</b>	<b>7</b>	<b>7</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>
<b>30 June 2022 audits</b>								
<b>Executive and legislature</b>								
House of Assembly	1	1	1	3	0	0	1	1
Legislative Council	1	1	1	3	0	0	1	1
Legislature-General	2	3	1	6	1	1	2	4
Office of the Governor	0	0	1	1	0	0	3	3
<b>Sub-total</b>	<b>4</b>	<b>5</b>	<b>4</b>	<b>13</b>	<b>1</b>	<b>1</b>	<b>7</b>	<b>9</b>
<b>Ministerial Departments</b>								
Communities Tasmania <sup>4</sup>	0	1	0	1	0	1	0	1
Education, Children and Young People <sup>5</sup>	0	1	0	1	0	0	4	4
Health <sup>6</sup>	0	2	1	3	0	3	1	4
Justice	0	2	5	7	0	4	9	13
Natural Resources and Environment Tasmania <sup>7</sup>	0	0	1	1	0	2	3	5
Police, Fire and Emergency Management	0	0	2	2	0	2	1	3

<sup>3</sup> Includes AMC Search Ltd, Tasmanian University Union and UTAS Holdings Pty Ltd

<sup>4</sup> Includes Housing Tasmania, Tasmanian Affordable Housing Ltd

<sup>5</sup> On 1 October 2022, Department of Education was renamed to the Department for Education, Children and Young People

<sup>6</sup> Includes Tasmanian State Health Funding Pool, Ambulance Tasmania and Tasmanian Health Service

<sup>7</sup> On 1 December 2021, the Department of Primary Industries, Parks, Water and Environment Tasmania was renamed to the Department of Natural Resources and Environment Tasmania

	Current Year issues				Prior Year unresolved issues			
	H	M	L	Total	H	M	L	Total
Premier and Cabinet	0	0	1	1	0	0	2	2
State Growth	0	0	4	4	0	1	0	1
Treasury	0	1	5	6	0	0	4	4
<b>Sub-total</b>	<b>0</b>	<b>7</b>	<b>19</b>	<b>26</b>	<b>0</b>	<b>13</b>	<b>24</b>	<b>37</b>
<b>Ministerial Departmental Controlled Entities</b>								
Abt Railway Ministerial Corporation	0	0	1	1	0	0	0	0
Office of Tasmanian Assessment, Standards and Certification	0	0	1	1	0	0	0	0
Teachers Registration Board of Tasmania	0	0	1	1	0	0	0	0
<b>Sub-total</b>	<b>0</b>	<b>0</b>	<b>3</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other General Government Sector Entities</b>								
Asbestos Compensation Fund	0	0	0	0	0	1	0	1
Environment Protection Authority	0	0	1	1	0	0	0	0
Inland Fisheries Service	0	0	3	3	0	0	0	0
Integrity Commission	0	0	0	0	0	0	1	1
Marine and Safety Tasmania	0	0	2	2	0	0	0	0
Office of the Ombudsman and Health Complaints Commissioner	0	0	0	0	0	0	2	2
Royal Botanical Gardens	0	0	1	1	0	0	1	1
State Fire Commission	0	0	3	3	0	1	1	2
Tasmanian Pharmacy Authority	1	1	1	3	0	0	0	0

	Current Year issues				Prior Year unresolved issues			
	H	M	L	Total	H	M	L	Total
Tasmanian Timber Promotion Board	0	0	2	2	0	0	0	0
TasTAFE	0	0	1	1	0	0	2	2
<b>Sub-total</b>	<b>1</b>	<b>1</b>	<b>14</b>	<b>16</b>	<b>0</b>	<b>2</b>	<b>7</b>	<b>9</b>
<b>Public Financial and Non-Financial Corporations</b>								
Aurora Energy Pty Ltd	0	1	3	4	0	0	1	1
Hydro-Electric Corporation	0	2	6	8	0	0	2	2
Macquarie Point Development Corporation	0	1	1	2	0	0	0	0
Metro Tasmania Pty Ltd	0	2	3	5	1	1	0	2
Motor Accidents Insurance Board	0	0	1	1	0	0	0	0
Port Arthur Historic Site Management Authority	1	4	1	6	0	0	1	1
Public Trustee	0	3	2	5	0	2	0	2
Sustainable Timber Tasmania	0	1	0	1	0	0	2	2
Tasmanian Irrigation Pty Ltd	0	1	2	3	0	1	0	1
Tasmanian Networks Pty Ltd <sup>8</sup>	2	2	3	7	0	0	2	2
Tasmanian Ports Corporation Pty Ltd	1	2	0	3	0	0	0	0
Tasmanian Public Finance Corporation	0	0	1	1	0	0	0	0
Tasmanian Railway Pty Ltd	0	0	2	2	0	0	0	0
Tasmanian Water and Sewerage Corporation Pty Ltd	0	1	0	1	0	0	1	1

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<sup>8</sup> Includes subsidiary entities



	Current Year issues				Prior Year unresolved issues			
	H	M	L	Total	H	M	L	Total
Tasracing Pty Ltd	0	0	1	1	0	1	4	5
TT-Line Company Pty Ltd	0	1	0	1	0	0	1	1
<b>Sub-total</b>	<b>4</b>	<b>21</b>	<b>26</b>	<b>51</b>	<b>1</b>	<b>5</b>	<b>14</b>	<b>20</b>
<b>Local Government Authorities</b>								
<b>Urban Councils</b>								
Brighton Council	0	2	0	2	1	1	0	2
Burnie City Council	0	1	2	3	0	0	0	0
Central Coast Council	0	2	4	6	0	0	0	0
Clarence City Council	0	2	4	6	1	0	0	1
Devonport City Council	0	0	0	0	0	0	2	2
Glenorchy City Council	0	0	2	2	0	1	2	3
Hobart City Council	1	0	1	2	1	5	0	6
Kingborough Council	0	3	3	6	0	3	0	3
Launceston City Council	0	0	0	0	0	0	5	5
West Tamar Council	0	0	0	0	0	0	1	1
<b>Sub-total</b>	<b>1</b>	<b>10</b>	<b>16</b>	<b>27</b>	<b>3</b>	<b>10</b>	<b>10</b>	<b>23</b>
<b>Rural Councils</b>								
Break O'Day Council	0	1	2	3	0	0	1	1
Central Highlands Council	0	0	5	5	0	0	0	0
Circular Head Council	0	0	0	0	0	4	1	5
Derwent Valley Council	0	0	1	1	0	6	4	10
Dorset Council	0	0	2	2	0	0	4	4
Flinders Council	1	4	4	9	0	2	0	2
George Town Council	0	1	0	1	0	0	2	2
Glamorgan Spring Bay Council	0	1	1	2	0	0	0	0

	Current Year issues				Prior Year unresolved issues			
	H	M	L	Total	H	M	L	Total
Huon Valley Council	0	0	0	0	0	1	3	4
Kentish Council	3	0	0	3	0	3	1	4
King Island Council	0	0	0	0	0	1	1	2
Latrobe Council	3	0	0	3	0	2	2	4
Meander Valley Council	0	0	3	3	0	1	2	3
Northern Midlands Council	0	0	0	0	1	0	2	3
Sorell Council	0	1	2	3	0	3	1	4
Southern Midlands Council	0	0	2	2	0	0	0	0
Tasman Council	0	5	9	14	1	2	2	5
Waratah-Wynyard Council	0	2	0	2	0	2	0	2
West Coast Council	0	4	1	5	0	0	1	1
<b>Sub-total</b>	<b>7</b>	<b>19</b>	<b>32</b>	<b>58</b>	<b>2</b>	<b>27</b>	<b>27</b>	<b>56</b>
<b>Local Government Controlled Entities</b>								
Dulverton Regional Waste Management Authority	1	0	1	2	0	0	0	0
Local Government Association of Tasmania	0	1	1	2	0	0	0	0
Northern Tasmania Development Corporation Ltd	0	0	1	1	0	1	0	1
Southern Waste Solutions (trading as Copping Refuse Disposal Site Joint Authority)	0	1	2	3	0	0	0	0
<b>Sub-total</b>	<b>1</b>	<b>2</b>	<b>5</b>	<b>8</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>1</b>
<b>Other State Entities</b>								
Legal Profession Board	0	0	0	0	0	1	0	1
National Trust of Australia (Tasmania)	0	1	3	4	2	1	2	5

	Current Year issues				Prior Year unresolved issues			
	H	M	L	Total	H	M	L	Total
Tasmanian Building and Construction Industry Training Board	0	1	3	4	0	1	1	2
Tasmanian Community Fund	0	0	1	1	0	0	0	0
Tasmanian Legal Aid	0	0	3	3	0	0	0	0
<b>Sub-total</b>	<b>0</b>	<b>2</b>	<b>10</b>	<b>12</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>8</b>
<b>Grand Total</b>	<b>18</b>	<b>67</b>	<b>136</b>	<b>221</b>	<b>9</b>	<b>63</b>	<b>94</b>	<b>166</b>

Legend:

H High

M Moderate

L Low

Note: The audits for Aboriginal Land Council of Tasmania and palawa Enterprises Unit Trust were still in progress as at 31 March 2023, and therefore have been excluded from Appendix 2.

Risk category	Audit impact	Management action required
<b>High</b>	<p>Matters categorised as high risk pose a significant business or financial risk to the entity and have resulted or could potentially result in a modified or qualified audit opinion if not addressed as a matter of urgency.</p> <p>High risk findings represent a:</p> <ul style="list-style-type: none"> <li>control weakness which could have or is having a significant adverse effect on the ability to achieve process objectives and comply with relevant legislation</li> <li>material misstatement in the financial report is likely to occur or has already occurred.</li> </ul>	<p>Requires immediate management intervention with a detailed action plan to be implemented within one month.</p> <p>Requires management to correct the material misstatement in the financial report to avoid a modified audit opinion.</p>
<b>Moderate</b>	<p>Moderate risk findings are matters of a systemic nature that pose a moderate business or financial risk to the entity if not addressed as high priority within the current financial year, matters that may escalate to high risk if not addressed promptly or low risk matters which have been reported to management in the past but have not been satisfactorily resolved or addressed.</p> <p>Moderate risk findings represent a:</p> <ul style="list-style-type: none"> <li>systemic control weakness which could have or is having a moderate adverse effect on the ability to achieve process objectives and comply with relevant legislation</li> <li>misstatement in the financial report that is not material and has occurred.</li> </ul>	<p>Requires prompt management intervention with a detailed action plan implemented within three to six months.</p>
<b>Low</b>	<p>Matters categorised as low risk are isolated, non-systemic or procedural in nature and reflect relatively minor administrative shortcomings and could be addressed in the context of the entity's overall control environment.</p> <p>Low risk findings represent</p> <ul style="list-style-type: none"> <li>an isolated or non-systemic control weakness with minimal but reportable impact on the ability to achieve process objectives and comply with relevant legislation</li> <li>a misstatement in the financial report that is likely to occur but is not expected to be material</li> <li>an opportunity to improve an existing process or internal control.</li> </ul>	<p>Requires management intervention with a detailed action plan implemented within six to 12 months.</p>

# Acronyms and abbreviations

Audit Act	<i>Audit Act 2008</i>
AASB	Australian Accounting Standards Board
COVID-19	Novel Coronavirus disease pandemic
CCI	Council Cost Index
DPFEM	Department of Police, Fire and Emergency Management
FAWD	Firearms and Weapons Data
Firearms Act	<i>Firearms Act 1996</i>
Justice	Department of Justice
LRCI program	Local Roads and Community Infrastructure program
LG Act	<i>Local Government Act 1993</i>
LGLP	<i>Local Government Loans Program</i>
NDRRA	Natural Disaster Relief and Recovery Arrangements
Office	The Tasmanian Audit Office
RTR	Roads to Recovery
TAFR	Treasurer's Annual Financial Report
TAHL	Tasmanian Affordable Housing Limited
TASCORP	Tasmanian Public Finance Corporation
TasWater	Tasmanian Water and Sewerage Corporation Pty Ltd
The Board	The Legal Profession Board
The Fund	The Solicitors Trust Fund
The Trust	Tas Communication Unit Trust
Treasury	Department of Treasury and Finance

# Audit Mandate and Standards Applied

## Mandate

Section 17(1) of the *Audit Act 2008* states that:

‘An accountable authority other than the Auditor-General, as soon as possible and within 45 days after the end of each financial year, is to prepare and forward to the Auditor-General a copy of the financial statements for that financial year which are complete in all material respects.’

Under the provisions of section 18, the Auditor-General:

‘(1) is to audit the financial statements and any other information submitted by a State entity or an audited subsidiary of a State entity under section 17(1).’

Under the provisions of section 19, the Auditor-General:

- ‘(1) is to prepare and sign an opinion on an audit carried out under section 18(1) in accordance with requirements determined by the Australian Auditing and Assurance Standards
- (2) is to provide the opinion prepared and signed under subsection (1), and any formal communication of audit findings that is required to be prepared in accordance with the Australian Auditing and Assurance Standards, to the State entity’s appropriate Minister and provide a copy to the relevant accountable authority.’

## Standards Applied

Section 31 specifies that:

‘The Auditor-General is to perform the audits required by this or any other Act in such a manner as the Auditor-General thinks fit having regard to -

- (a) the character and effectiveness of the internal control and internal audit of the relevant State entity or audited subsidiary of a State entity; and
- (b) the Australian Auditing and Assurance Standards.’

The auditing standards referred to are Australian Auditing Standards as issued by the Australian Auditing and Assurance Standards Board.



*Front cover image: Cape Wickham Golf Course*  
*Photography: Adam Gibson, Tourism Tasmania Visual Library*

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