Advice

Local Government Advice

Barunga West Council

February 2023

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The Essential Services Commission is an independent statutory authority with functions in a range of essential services including water, sewerage, electricity, gas, rail and maritime services, and also has a general advisory function on economic matters. For more information, please visit www.escosa.sa.gov.au.

Table of contents

Glossary of terms

ABS	Australian Bureau of Statistics
AMP	Asset management plan (also called an IAMP)
Commission	Essential Services Commission, established under the *Essential Services Commission Act 2002*
CPI	Consumer Price Index (Adelaide, All Groups)
Council	Barunga West Council
CWMS	Community Wastewater Management System
ESC Act	*Essential Services Commission Act 2002*
F&A	Local Government Advice: Framework and Approach – Final Report
FTE	Full Time Equivalent
IAMP	Infrastructure and asset management plan (also called an AMP)
LG Act	*Local Government Act 1999*
LGA SA Financial Indicators Paper	Local Government Association of South Australia, Financial Sustainability Information Paper 9 - Financial Indicators Revised May 2019
LGGC	Local Government Grants Commission
LGPI	Local Government Price Index
LTFP	Long-term financial plan
Regulations	*Local Government (Financial Management) Regulations 2011*
RBA	Reserve Bank of Australia
SACES	The South Australian Centre for Economic Studies
SEIFA	Socio-Economic Indexes for Areas
SMP	Strategic management plan
SG	Superannuation Guarantee
The scheme or advice	Local Government Advice Scheme

1 The Commission's key advice findings for the Barunga West Council

The Essential Services Commission (**Commission**) finds the Barunga West Council's (**Council's**) current financial position at risk of being unsustainable, with continued operating deficits resulting from its revenue base, including rates revenue, being stretched to meet the service level requirements of its growing infrastructure base. The Council has underspent on the renewal and rehabilitation needs of its asset stock over the past 10 years and has accumulated a 'backlog' of renewals as a result.

The Council's projected improvement to its financial performance is reliant on a period of service consolidation, at a minimum, and continued rate increases above inflation. Acknowledging this outlook, the Commission considers that it would be appropriate for the Council to undertake the following steps to ensure that it budgets transparently, manages its cost base efficiently, renews its asset base to meet sustainable service levels, and constrains the extent of further rate increases:

Budgeting considerations

1. **Provide** greater transparency in its long-term financial plan (and as necessary, its annual business plan and budget) by clearly identifying the annual inflation and other relevant assumptions as inputs to its projected revenue (including rates) and spending.

Providing evidence of ongoing cost efficiencies

2. **Focus** on controlling cost growth more generally in its operating expense budgeting.
3. **Report** its actual and projected cost savings in its annual budget, to provide evidence of controlling cost growth and achieving efficiency across its operations and service delivery.

Refinements to asset management planning

4. **Adhere** to the principles underpinning its current long-term financial plan projections to provide more funding to the renewal of its assets, rather than prioritising initiatives which involve new or upgraded infrastructure.
5. **Review** the assumptions underpinning its asset management plans to ensure those plans incorporate a more accurate picture of required asset expenditure and better align with the allocations in its long-term financial plan, including:
   - the estimates of asset lives and valuations feeding into its forecast rate of asset consumption (and depreciation expenses).
   - the estimated desired service levels for different assets by the community.

Containing rate levels

6. **Review** and **consider** limiting future average rate increases above inflation, in consultation with its community, particularly on rate categories which have lower capacity to pay.

2 About the advice

The Essential Services Commission (**Commission**), South Australia's independent economic regulator and advisory body, has been given a role by the State Government to provide advice on material changes proposed by local councils in relation to elements of their strategic management plans (**SMPs**) and on the proposed revenue sources, including rates, which underpin those plans.[1]

One of the main purposes of the Local Government Advice Scheme (**advice** or **the scheme**) is to support councils to make 'financially sustainable' decisions relating to their annual business plans and budgets in the context of their long-term financial plans (**LTFPs**) and infrastructure and asset management plans (**IAMPs**)[2] – both required as part of a council's SMP.[3] Financial sustainability is considered to encompass intergenerational equity,[4] as well as program (service level) and rates stability in this context.[5] The other main purpose is for the Commission to consider ratepayer contributions in the context of revenue sources, outlined in the LTFP.[6] In addition, the Commission has discretion to provide advice on any other aspect of a council's LTFP or IAMP it considers appropriate, having regard to the circumstances of that council.[7]

The first cycle of the scheme extends over four years from 2022-23 to 2025-26, and the Commission has selected 15 councils for advice in the first scheme year (2022-23), including the Barunga West Council (**Council**).

This report provides the Local Government Advice for the Barunga West Council in 2022-23.

The Council is obliged under the *Local Government Act 1999* (**LG Act**) to publish this advice and its response, if applicable, in its 2023-24 Annual Business Plan (including any draft Annual Business Plan) and subsequent plans until the next cycle of the scheme.[8] It does not need to publish the attachment to the advice (these will be available with the advice on the Commission's website[9]), nor is it compelled under the LG Act to follow the advice. The Commission thanks the Barunga West Council for providing relevant information to assist the Commission in preparing this advice.

2.1 Summary of advice

In general, the Commission finds the Barunga West Council's current financial position at risk of being unsustainable, with continued operating deficits resulting from its revenue base, including rates revenue, being stretched to meet the service needs of its recent infrastructure growth, primarily for the Fisherman Bay development.

While the Commission notes that its infrastructure growth does appear to have reasonable community support, the Council has underspent on the renewal and rehabilitation needs of its asset stock over the past 10 years and has an accumulation of deferred asset renewals as a result (as identified in its AMPs). At the same time, it has consistently raised its rate levels by above the rate of inflation to fund its expansion plans.

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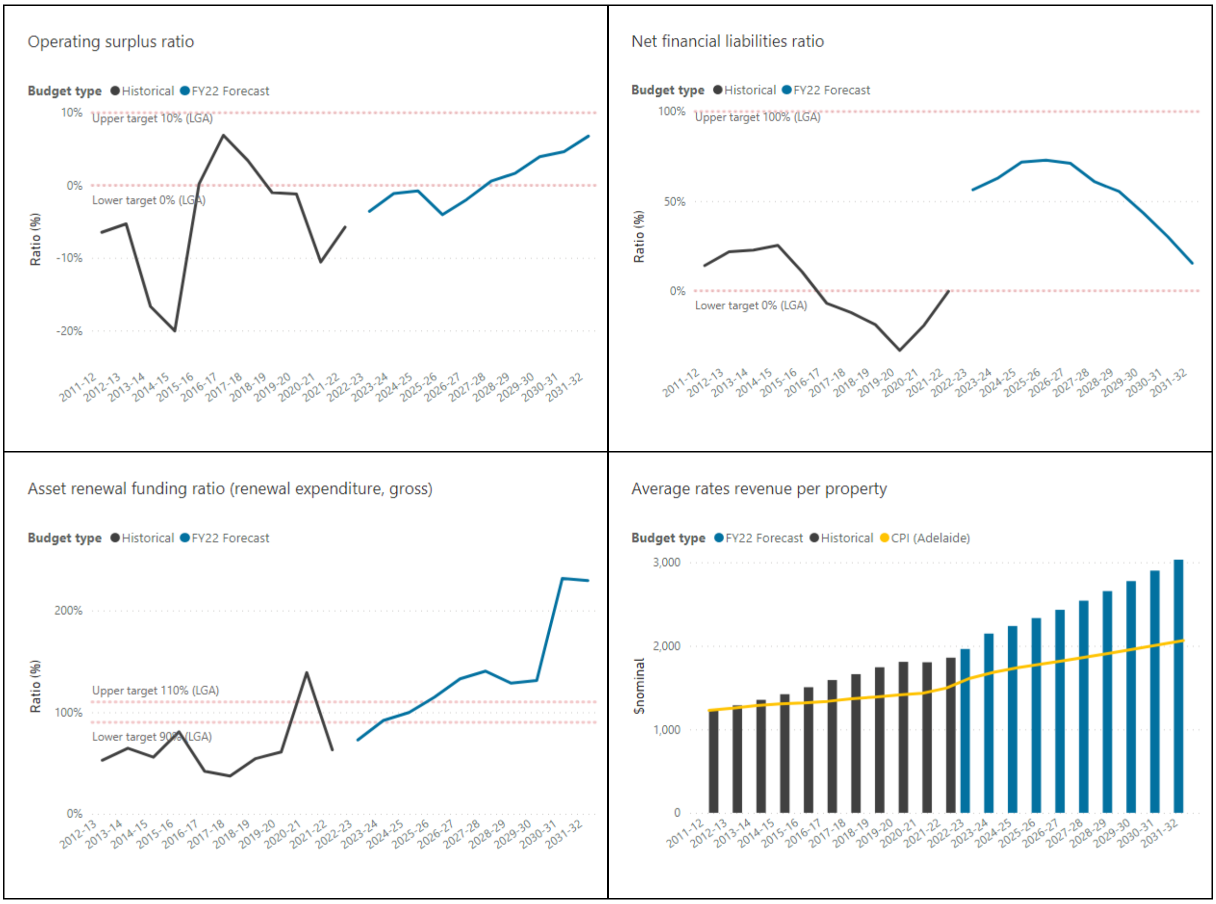
1 Amendments to the *Local Government Act 1999* (s122(1c) to (1k) and (9)) specify the responsibilities for the Commission and local councils for the Local Government Scheme Advice. The Commission must provide advice to each council in accordance with the matters outlined in s122(1e), (1f) and (1g).
2 Commonly referred to as asset management plans.
3 The objectives of the advice with reference to a council's LTFP and IAMPs are presented under LG Act, s122(1g). LG Act s122(1) specifies the requirements of a council's SMP, including the LTFP and IAMPs.
4 'Intergenerational equity' relates to fairly sharing services and the revenue generated to fund the services between current and future ratepayers.
5 Commission, *Framework and Approach – Final Report*, August 2022, pp. 2-3, available at www.escosa.sa.gov.au/advice/advice-to-local-government.
6 LG Act s122(1f)(a) and (1g)(a)(ii).
7 LG Act s122(1f)(b) and (1g)(b).
8 LG Act s122(1h).
9 The Commission must publish its advice under LG Act s122(1i)(a).

Its forward projections from 2022-23 (in its LTFP) forecast an improved financial sustainability outlook for the Council as operating revenue growth is set to outpace expense growth based on:

- continued rate increases on the community, above the forecast rate of inflation
- lower average cost growth than it has experienced over the past 10 years, (but still higher than it had forecast in 2021-22), and
- the reprioritisation of its asset spending towards renewal and rehabilitation capital works projects.

The charts below of the Barunga West Council's past and projected operating surplus ratio, net financial liabilities ratio, asset renewal funding ratio and average rate revenue per property, together support these findings.

The 'heat map' diagram over the page summarises the Commission's findings with reference to whether the Council has met the suggested Local Government Association (LGA) target ranges for the three main financial sustainability indicators[10] and the level of cost control and affordability risk identified for the Council over time.



10 The suggested LGA target range for the ratios are discussed in more detail in the attachment.

Summary of the Barunga West Council's financial sustainability performance and the Commission's risk assessment

Financial sustainability indicators:	Last 10 years from 2011-12 (Actual performance)	2021-22 estimate	Next 10 years from 2022-23 (Council forecasts)
Operating surplus ratio (target 0-10%)	Ratio below target; Ratio within target; Historical and projected operating deficits (from 2018-19 to 2026-27)		Projected operating surplus within target range
Net financial liabilities ratio (target 0-100%)	Ratio met historically →; Ratio below 0% →		Ratio projected within the target range
Asset renewal funding ratio (target 90-110%)	Ratio below target →; Ratio below target but improving		Increasing renewals addressing backlogs with ratio above target
Identified Risks:			
Cost control risk	Operating expenses per property average growth of 4.6% p.a. to 2020-21 (CPI 1.7%) →	Cost spike (funded)	Projected operating expenses per property average growth of 1.8% p.a. to 2031-32 (CPI 2.8%) →
Affordability risk	High rates revenue per property average growth of 4.2% p.a. to 2021-22 (CPI of 2.0%) →		Moderate risk but projected rate revenue per property average growth of 5.0% p.a. to 2031-32, increasing risk over time (CPI 2.8%) →

- Red: Ratio outside suggested LGA target range or higher risk
- Amber: Ratio close to suggested LGA target range or medium risk
- Green: Ratio within suggested LGA target range or lower risk

The higher rate levels for the Council's community in the long-term may present an affordability risk, which could be addressed by:

- ensuring the community is engaged on further rate increases, controlling cost growth, and addressing the backlog of renewals, to support long-term financial sustainability
- reviewing the Council's rating policy, to ensure an equitable sharing of the revenue requirement, and
- a greater focus on controlling cost growth and achieving tangible savings – this could then reduce the pressure on all rate levels.

2.2 Detailed advice findings

The next sections summarise the Commission's more detailed observations and advice findings regarding the Barunga West Council's material changes to its 2022-23 plans (compared with the previous year's plans), its financial sustainability (in the context of its long-term operating performance, net financial liabilities, and asset renewals expenditure) and its current and projected rate levels.

In providing this advice, the Commission has followed the approach it previously explained in the Framework and Approach – Final Report (F&A). The attachment explores these matters further.[11]

2.2.1 Advice on material plan amendments in 2022-23

The Commission has compared the Barunga West Council's projections in its 2022-23 LTFP with those from its 2021-22 LTFP and focused on the aggregate of the nine overlapping years' statistics: 2022-23 to 2030-31 to ensure a comparable analysis.

11 The attachment will be available on the Commission's website with the advice.

The Council's 2022-23 LTFP includes increases to both its projected income and expenditure items, and a reduction to its net borrowings to 2030-31, compared with the 2021-22 forecasts,[12] as follows:

- An additional $5.2 million or 7 percent in total operating income. This includes an additional $4.0 million or 6 percent due to higher rates and user charges projections.
- An additional $3.9 million or 5 percent in total operating expenses (for example for 'materials, contracts and other' expenses, and 'employee' expenses').
- A decrease in new borrowings by $2.1 million. This figure is derived from the Council's 'net lending / (borrowing)' projections, and results from the projected operating performance from 2027-28 (driven by higher rates revenue which reduces the need for the Council to drawdown new borrowings).

The Council stated that its budget for 2022-23 was significantly influenced by Consumer Price Index (**CPI**) increases (5.1 percent in the March 2022 quarter) resulting in very high material and contractor costs.[13] However, the Council does not identify the specific assumptions for inflation in its annual budget or LTFP forward projections, which means that the inflationary impacts, as distinct from any real impacts for efficiency or service-level related changes, are not shown.[14] Other underlying assumptions are also not identified (such as borrowing assumptions, as discussed further below).

Based on the Council's assumptions in its 2022-23 LTFP, its costs and revenue estimates is projected to increase by approximately 7 percent over the period 2022-23 to 2030-31,[15] which generally aligns with a higher inflation rate, compared with the same estimates in its 2021-22 LTFP. The actual increase depends on which index the Council has applied since it may have used different indices for cost and revenue series. However, the Council should always endeavour to find savings in real terms to minimise any inflationary impact on its community.

In examining the Council's changes to its 2022-23 plans, the Commission has found that it would be appropriate for it to:

1. **Provide** greater transparency in its long-term financial plan (and as necessary, its annual business plan and budget) by clearly identifying the annual inflation and other relevant assumptions as inputs to its projected revenue (including rates) and spending.

2.2.2 Advice on financial sustainability

Operating performance

The Barunga West Council has run operating deficits in all but three financial years[16] from 2011-12 to 2020-21 with the operating surplus ratio reaching negative 10.6 percent in 2020-21 and negative 5.8 percent estimated in 2021-22.[17]

12 The overlapping forecast period in both LTFPs (2021-22 to 2030-31 and 2022-23 to 2031-32).
13 Barunga West Council, *Annual Business Plan 2022/23*, August 2022, p. 9, available at https://www.barungawest.sa.gov.au/__data/assets/pdf_file/0042/1195989/Annual-Business-Plan-2022-23.pdf.
14 The Commission cannot estimate the components of the amendments for additional inflation only, without the Council's annual inflation assumptions stated in either LTFP. As referenced in section C.1, the Commission's assumed average annual growth in the CPI from 2022-23 to 2031-32 is estimated to be 2.8 percent based on Reserve Bank of Australia (**RBA**) forecasts for the CPI (Australia-wide) to June 2025 (and the Commission's calculations of average annual percentage growth) and the midpoint of the RBA's target range (2.5 percent) from 2025-26.
15 The set of nine years forecast in both the 2021-22 and 2022-23 LTFP projections.
16 This means the Council's operating expenses (including depreciation) have exceeded operating income (including rates and other revenue sources but excluding capital grants, subsidies, and contributions).
17 The operating surplus ratio is defined as: Operating Surplus (Deficit) ÷ Total Operating Income. The general target is to achieve, on average over time, an operating surplus ratio of between zero and 10 percent (Local Government Association of South Australia, *Financial Sustainability Information Paper 9 - Financial Indicators Revised,* May 2019 (**LGA SA Financial Indicators Paper**), p. 6).

One of the reasons for the deficits is that the Council has spent more in real terms on new asset and service growth over this period,[18] which was greater than the real increases in its operating income. The Council's 'employee' expenses increased by an average of 7.2 percent per annum[19] (or approximately one additional Full Time Equivalent (FTE) per year) from 2011-12 to 2020-21, compared with average CPI growth of 1.7 percent per annum. 'Materials, contracts and other' expenses also increased by an average of 5.9 percent per annum over this period, noting the impact of the increase in the solid waste levy on waste management costs in the local government sector over this period.

At the same time, its operating income grew by 4.5 percent per annum from 2011-12 to 2020-21, led by rates revenue growth (of 4.7 percent). This is much higher than the average rate of CPI inflation (1.7 percent per annum) but still lower than average operating expenses growth rate (4.9 percent per annum).

In the long-term, the operating surplus ratio is not forecast to meet the suggested LGA target range (with a surplus) until 2027-28 when it will be 0.6 percent. The estimated reduction in the rate of growth in operating expenses projected over the next 10 years (to an average of 2.5 percent per annum, which is marginally below forecast inflation[20]), combined with higher rates increases, is expected to slowly improve the Council's operating performance.

The Commission recognises that the Council is challenged by its scale, small rates base, and geographic area (among other things); which may have impacted on its financial performance. However, to improve its operating position without the need for ongoing (or long-term) rate increases above inflation, the Council may need to consider a shorter-term plan to bring its operating budget into a surplus position. Finding more savings and efficiencies in its operating budget will help to improve its financial sustainability.

To these ends, the Commission considers that it would be appropriate for the Barunga West Council to:

2. **Focus** on controlling cost growth more generally in its operating expense budgeting.
3. **Report** its actual and projected cost savings in its annual budget, to provide evidence of controlling cost growth and achieving efficiency across its operations and service delivery.

Net financial liabilities

Despite the Council's frequent operating deficits from 2011-12 (including depreciation expenses), its net cash flows after operating and investing (that is, capital-related) activities has averaged around $0.2 million per annum from 2011-12 to 2020-21. The Council has relied primarily on rates revenue and supplementary grant funding to fund its capital expenditure program over this period.

Its borrowing levels were relatively low from 2016-17 to 2021-22, and its net financial liabilities ratio[21] was negative (averaging negative 15 percent over these years). This reflects performance outside the suggested LGA target range for this indicator, and a key contributor to this was the Council's rate increases during this period (averaging 5.5 percent per property each year in the three years to 2016-17 followed by 3.2 percent in the five years to 2021-22). The Council's cash held peaked at $3.8 million at the end of 2019-20, indicating that the extent of the community's rate contributions was either not necessary or not utilised effectively to support the Council's financial and service sustainability at this time.

18 As an example, the Council's estimated total asset value per property increased by an average of 9.2 percent per annum from 2020-21 to 2022-23.

19 Based on the compound average annual growth rate formula (which is the adopted approach to calculating average annual growth rates throughout the Commission's advice).

20 The forecast average annual growth in the CPI from 2022-23 to 2031-32 is estimated to be 2.8 percent based on the RBA forecasts for the CPI (Australia-wide) to June 2025 (and the Commission's calculations of average annual percentage growth) and the midpoint of the RBA's target range (2.5 percent) from 2025-26.

21 The net financial liabilities ratio is defined as: Net financial liabilities ÷ Total operating income. This ratio measures the extent to which a council's total operating income covers, or otherwise, its net financial liabilities. The suggested LGA target range is between zero and 100 percent of total operating income, but possibly higher in some circumstances (LGA SA Financial Indicators Paper, pp. 7-8).

The Council is intending to take on additional borrowings over the medium term (of $4.5 million) to help fund its asset renewal expenditure (including deferred renewals) and Community Wastewater Management System (**CWMS**) upgrades.

The Council is forecast to meet the suggested LGA target range for the net financial liabilities ratio in its forward projections with a peak of 73 percent in 2025-26. The ratio is projected to trend downward to average 41 percent in the five years to 2031-32, coinciding with higher operating income and further growth in rate contributions.

The Council has not disclosed the assumptions underpinning its borrowing forecasts in its LTFP (such as interest rates and loan facilities and/or terms, if applicable), and the Commission recommends greater transparency regarding its LTFP assumptions, as in **Finding 1**. The Commission notes that with continued operating deficits, if the Council's financial projections are not otherwise achieved (because interest rates are higher than anticipated, for example), the Council's financial sustainability could be further impacted, creating a need for more rate increases.

Asset renewals expenditure

The amount of spending on asset renewals has fallen short of the requirements that the Council identified in its AMPs, and therefore the asset renewal funding ratio (IAMP-based) was below the suggested LGA target range (90 to 110 percent),[22] averaging 65 percent between 2011-12 and 2020-21. In 2021-22, the asset renewal funding ratio saw a continuing decline to 40 percent.[23]

If the ratio is reviewed by the depreciation-based method,[24] its average was also lower (53 percent from 2011-12 to 2020-21), suggesting that the Council's rate of renewal spending was well below the estimated rate of consumption of its asset base. At the same, the expense estimates contributed to its frequent operating deficits.[25] As discussed in the previous sections, the Council also collected higher rate contributions and accumulated cash reserves over this time.

From 2022-23, the Council is increasing its asset renewals spending and its asset renewal funding ratio (IAMP-based) is expected to trend above the suggested LGA target range, reflecting the Council's intention to address the 'backlog' of renewals to 2031-32 (with an average annual renewal expenditure of $2.1 million, in nominal terms). This also coincides with higher forecast spending by the Council on new or upgraded assets (estimated to average $0.7 million per annum to 2031-32). The Commission notes that the Council also has a list of capital initiatives that it has not yet factored into its forward budget.[26]

Acknowledging this improvement in proposed asset spending on renewal needs by the Council, reflected in its LTFP projections and to reduce any further accumulation of asset backlogs, the Commission considers that it would be appropriate for it to:

4. **Adhere** to the principles underpinning its long-term financial plan projections to provide more funding to the renewal of its assets, rather than prioritising initiatives which involve new or upgraded infrastructure.

In addition to the higher forecast spending on asset renewals, the Council is projecting a considerable uplift in its asset stock from 2024-25, recognising the completion of the Fisherman Bay Freehold project which will result in $16.6 million in developer assets being transferred to the Council. This will give rise

22 The IAMP-based method is the current industry standard whereby asset renewal/replacement expenditure is divided by the recommended expenditure in the IAMP (or AMP). Ideally, this will show the extent to which a council's renewal or replacement expenditure matches the need for this expenditure, as recommended by the plan. The suggested LGA target range for the ratio is 90 to 110 percent (LGA SA Financial Indicators Paper, p. 9).

23 Barunga West Council, *General Purpose Financial Statements for the year ended 30 June 2022,* Note 15, p. 30, available at https://www.barungawest.sa.gov.au/__data/assets/pdf_file/0022/1255405/BWC_Annual-Report_21-22_FINAL.pdf.

24 Where asset renewal and replacement expenditure is divided by depreciation expenses.

25 Since the operating expenses include 'depreciation, amortisation and other' expenses.

26 Barunga West Council, *Long Term Financial Plan 2022-2023*, June 2022, p. 4, available at https://www.barungawest.sa.gov.au/__data/assets/pdf_file/0025/1196008/Long-Term-Financial-Plan-2022-2032.pdf.

to an increase in depreciation charges by $0.5 million per annum. In general, it would be prudent for the Council to re-examine the key drivers of its depreciation modelling (such as average asset lives and asset valuations) to better align the relationship between its operating revenues and its asset renewal expenditure needs.

The Commission has also observed the Council's asset expenditure projections in its AMPs and the LTFP show some variations (possibly due to escalation, which were not disclosed). Additionally, the existing AMPs do not fully cover the Council's expenditure projections, for example 'plant and equipment' replacement expenditure of $4.1 million is included in the 2022-23 LTFP over 10 years but is not included in any existing AMP.

The Commission also notes that the Council could improve on its review of and reporting upon desired service levels (in its AMPs), in consultation with its community, to better the identify the service level that the community is willing to pay for.

For these reasons, it would be appropriate for the Barunga West Council to:

5. Review the assumptions underpinning its asset management plans to ensure those plans incorporate a more accurate picture of required asset expenditure and better align with the allocations in its long-term financial plan, including:
    - the estimates of asset lives and valuations feeding into its forecast rate of asset consumption (and depreciation expenses).
    - the estimated desired service levels for different assets by the community.

2.2.3 Advice on current and projected rate levels

The Barunga West Council's rate revenue per property increased on average by 4.4 percent or $64 per annum for each property in the 10 years to 2020-21, which has exceeded CPI growth of an average of 1.7 percent per annum over this period.

The Council has implemented a 5.6 percent increase to its rates revenue per property in 2022-23,[27] which is in line with previous forecast in its 2022-23 LTFP. Primary production ratepayers will see an increase in 2022-23 of 5.4 percent per property (accounting for 57.3 percent of rate revenues), while residential ratepayers will see an increase of 2.9 percent per property (accounting for 38.5 percent of rate revenues). In 2023-24, the Council has currently forecast a much higher 9.4 percent increase to its average rates revenue per property,[28] although it is not yet clear how this might be distributed among its ratepayers.

To 2031-32, the Council's 2022-23 LTFP forecasts a total increase of $1,069 to existing rates per property (to reach $3,030 per annum in nominal terms). The Council assumes a total average rate increase of 5.1 percent per annum to the period 2031-32, which is almost double the RBA-based forecast for average inflation of 2.8 percent per annum.[29]

Affordability risk among the community for the further rate increases appears moderate based on a range of factors including the existing residential rate levels, an assessment of the economic resources

[27] Based on the Council's Excel template submitted to the Commission.
[28] Based on the Council's Excel template submitted to the Commission.
[29] The forecast average annual growth in the CPI from 2022-23 to 2031-32 is estimated to be 2.8 percent based on the RBA forecasts for the CPI (Australia-wide) to June 2025 (and the Commission's calculations of average annual percentage growth) and the midpoint of the RBA's target range (2.5 percent) from 2025-26.

available to the community[30] and no reported community concerns expressed about the increases.[31] The cumulative effect of annual increases in average rates (almost double forecast inflation) may result in increased affordability risks. It is important for the Council to adequately engage its community about the proposed rate increases with reference to service level outcomes, to ensure that it remains broadly supportive of any future contribution increases.

For these reasons, it would be appropriate for the Barunga West Council to:

6. Review and consider limiting future average rate increases above inflation, in consultation with its community, particularly on rate categories which have lower capacity to pay.

2.3 The Commission's next advice and focus areas

In the next cycle of the Scheme, the Commission will review and report upon the Barunga West Council's:

- ongoing performance against its LTFP estimates (including review of inflation assumptions)
- achievement of cost savings and constraining cost growth (and its reporting of these in its plans)
- progress in improving the accuracy and alignment of capital expenditure estimates between its LTFP and AMPs
- its expenditure on the renewal of its asset base, and
- how it consults with its community about future rate increases, and how it has sought to minimise any emerging affordability risks.

30 The Barunga West Council area is ranked 32 among 71 South Australian '*local government areas*' (including Anangu Pitjantjatjara and Maralinga Tjarutja Aboriginal community areas and 'unincorporated SA') on the Australian Bureau of Statistics Socio-Economic Indexes for Areas Index of Economic Resources (2016), where a lower ranking (eg, 1) denotes relatively lower access to income and other economic resources, compared with other areas, available at https://www.abs.gov.au/ausstats/subscriber.nsf/log?openagent&2033055001%20-%20lga%20indexes.xls&2033.0.55.001&Data%20Cubes&5604C75C214CD3D0CA25825D000F91AE&0&2016&27.03.2018&Latest.

31 Barunga West Council, *Audit Committee Meeting Agenda 3 August 2022, Item 6.1 Annual Business Plan*, p. 7, available at https://www.barungawest.sa.gov.au/__data/assets/pdf_file/0024/1187061/2022.08.03-Audit-Committee-Agenda-PUBLIC.pdf.

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