

OFFICIAL



**Government
of South Australia**

COAST PROTECTION BOARD

2020-21 Annual Report

COAST PROTECTION BOARD

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Date presented to Minister: 31 October 2021

OFFICIAL

To:

The Hon David Speirs MP

Minister for Environment and Water

This annual report will be presented to Parliament to meet the statutory reporting requirements of *(insert relevant acts and regulations)* and the requirements of Premier and Cabinet Circular *PC013 Annual Reporting*.

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

Submitted on behalf of the Coast Protection Board by:

Jeff Tate

Presiding Member

A handwritten signature in black ink, appearing to be 'Jeff Tate', is written on a light blue rectangular background.

From the Presiding Member

In accordance with the requirements of the *Public Sector Act 2009*, section 35 of the *Coast Protection Act 1972* and the *Public Finance and Audit Act 1987*, I have the pleasure of presenting the annual report of the Coast Protection Board for the year ended 30 June 2021.

In 2020-21, the Board:

- Assessed 137 development applications.
- Provided guidance and direction to councils and other stakeholders on the sustainable use and development of the coast, most notably advice on protection from coastal hazards for popular regional coastal settlements, including Robe, Whyalla, Port Broughton and Kingston SE.
- Administered over \$1 million in funding for grants across the state, including:
 - Community Participation Grants to volunteer groups to undertake small-scale projects to enhance their local coastal areas.
 - Grants to support coastal councils design and construct coast protection works or commission studies to determine coastal hazard risks and adaptation options. The Board is appreciative of the additional funding that has been provided for the regions as part of *Securing the future of our regional coastline* budget commitment.
- Supported the management and protection of the Adelaide metropolitan coast through the *Securing the future of our metropolitan coastline* project.
- Sought to maintain effective relationships with our key stakeholders, including representatives from First Nations, Local Government, Community, Research and Education Institutions, Business and Industry, the Media, Federal and State Government counterparts, and South Australian Government Ministers, Members of Parliament and agencies.

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

The Board also continued its development of directions for coastal management in South Australia.

This year marked 30 years since the Board's *Policy on Coast Protection and New Coastal Development* was adopted.

The Board looks forward to continuing its productive relationship with you to ensure the continued use and enjoyment of the coast for all South Australians.



Jeff Tate

Presiding Member
Coast Protection Board

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Overview: about the agency

Our strategic focus

Our Purpose	<ol style="list-style-type: none"> 1. Protect, conserve and, where necessary, restore the beaches and coast of the State. The Coast Protection Board (the Board) is concerned with understanding and mitigating coastal hazards, and conserving the biodiversity and integrity of the coast. <ol style="list-style-type: none"> a. Protection and Conservation are the primary priorities, relating directly to the purpose of the act; b. Restoration is sometimes a result of protection activity, less often pursued or undertaken by the Board in its own right; c. Priorities for developing coastal amenity are related to the consequences of protection and restoration works. 2. Responsibility for assets of the Board – the Board owns parcels of coastal land, purchased to further its duties under the Act. 3. Advice and research: <ol style="list-style-type: none"> a. The advisory role is a primary method to protect, conserve and restore the coast; b. Research is directed towards understanding coastal ecosystem functioning, dynamics and processes in SA, and identifying and examining significant coastal protection and restoration issues.
Our Vision	<ol style="list-style-type: none"> 1. Coastal ecosystems – to maintain the integrity and functioning of coastal ecosystems, for all the benefits that are derived from them. 2. Coastal protection – to provide protection for human settlement across all of South Australia, particularly as sea levels rise and impacts of storm events are magnified, and climate change affects coastal waters and ecosystems. 3. Planning and development control on the coast planning approvals that recognise and balance the costs and benefits of development along the state's coast and avoid passing costs on to the public or future generations.
Our Values	<p>The Board values its relationships with the Minister and state government, its local government partners, government agencies, community and other stakeholders. The Board endeavours to work collaboratively with its partners and stakeholders to achieve its vision and fulfil its purpose.</p>
Our functions, objectives	<p>Government priorities:</p> <ol style="list-style-type: none"> 1. <i>Securing the future of our coastline</i> initiative.

<p>and deliverables</p>	<ol style="list-style-type: none"> 2. <i>New life for our coastal environment</i> commitment. 3. Setting directions for coastal management into the future. 4. Effective integration of Board responsibilities, strategies and activities with the Green Adelaide and Landscape SA boards. 5. Ensure coastal protection and management are reflected in the implementation of the <i>Planning, Development and Infrastructure Act 2016</i>. <p>Statutory obligations:</p> <ol style="list-style-type: none"> 1. Implement the annual program of investigations, works and advice. 2. Assess and provide direction and advice on statutory and regulatory referrals, based on Board policies. 3. Work in partnership with South Australia’s coastal councils and Landscape Boards, providing grants, advice and support to further development of sustainability strategies for regional coastal settlements and communities.
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Our organisational structure

Not Applicable

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

Changes to the agency

Not Applicable

Our Minister

The Coast Protection Board is a statutory authority supported by DEW, which is a portfolio agency of the Minister for Environment and Water, the Hon David Speirs MP.

Coast Protection Board Membership

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

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

(b) One will be the Chief Executive, or the nominee of the Chief Executive, of the administrative unit of the Public Service that is, under a Minister, responsible for the administration of the Harbors and Navigation Act 1993 (DPTI) - **Member Ms Alison Collins appointed in January 2018 to the 27 August 2020. Mr James Buder appointed on 27 October 2020.**

(c) One will be the Chief Executive Officer, or the nominee of the Chief Executive Officer, of the South Australian Tourism Commission - **Member Ms Joanne Davidson appointed in December 2019.**

Three will be persons appointed by the Minister:

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

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

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

Section 18 – Local Government Advisory Committee

Representing the SA Local Government Association - **Mr Lea Bacon appointed January 2020 to June 2023.**

Representing the Metropolitan Seaside Councils Committee – **Mr William Jamieson appointed June 2019 to June 2023.**

Representing the SA Coastal Councils Alliance - **Mr Adam Gray appointed February 2020 to June 2023.**

Representing a Regional Coastal Council - **Mr Peter Halton appointed November 2016 to June 2023.**

Legislation administered by the agency

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

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

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

The agency's performance

Performance at a glance

The Board held nine meetings in the 2020-21 financial year with the majority held online due to COVID 19.

Adelaide beach management:

Based on advice from the Board, the State Government is implementing the *Securing the future of our coastline* project with a \$52.4 million funding commitment (over four financial years) announced in the 2019-20 State budget. This includes \$48.4 million to improve the management of Adelaide's beaches and \$4 million to provide additional grants to regional Councils to address coastal management issues. In 2020-21 a contract was awarded for the design of a new sand pumping system from West Beach to Semaphore and following development approval, construction is scheduled to commence in early 2022. In June 2021 a contract was awarded for production of quarry sand as part of the commitment to add sand to West Beach and Henley Beach South from external sources. The project will also implement dune stabilisation and revegetation works following the addition of the large volumes of external sand. Significant community engagement is being undertaken to support the project.

Planning reforms:

As part of the Planning Reform, the Board contributed to the revision of Phase 3 of the Planning and Design Code (Urban Areas) to ensure consistency with State Planning Policy 13 (*Coastal Environment*) and Board policy, and to ensure relevant development applications are referred.

Policy and Advice:

The Board provided a response to the Environment Resources and Development Committee Inquiry into the Coast Protection Act and the powers of the Coast Protection Board, and has participated in hearings and field trips to support the Committee's Inquiry.

The Board conducted an inquiry into the possible impacts on the coastal environment from the Witton Bluff Base Trail proposal and how these impacts could be minimised. A report was provided to the Minister.

The Board has been developing a directions statement to guide priorities for South Australian coastal management into the future.

Board Grants:

The Board administered \$1,036,000 in grant funding in 2020-21, comprising grants to coastal councils for coast protection works, coastal hazard investigations and adaptation strategies, and volunteer-led actions and on-ground works which enhance conservation values and/or tackle the causes of coast and marine degradation.

Agency contribution to whole of Government objectives

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

Agency specific objectives and performance

Agency objectives	Indicators	Performance
Support the delivery of <i>New Life for our Coastal Environment</i> , an additional \$5.2 million directed towards practical measures to sustain our coastal environment.	Implement the <i>New Life for our Coastal Environment</i> commitments, including beach replenishment, research and development, restoring seagrass meadows, limiting stormwater runoff, and establishing new shellfish reefs.	Continued to monitor and inform improved Adelaide beach management, and provided grants for research and development opportunities along the coast.
Plan and deliver the <i>Securing the Future of Our Metropolitan Coastline</i> initiative, comprising of	<ul style="list-style-type: none"> • Increase immediate beach replenishment to West Beach and Henley Beach South. • Identify sources of external sand for the mass 	Two years of interim replenishment sand from accumulation at Semaphore to match the rate of loss of sand from

<p>additional sand for Adelaide's beaches, a sand recycling pipeline, and grants to regional councils for coastal management and protection project.</p>	<p>replenishment of West Beach and Henley Beach South.</p> <ul style="list-style-type: none"> • Plan, procure and obtain necessary approvals for construction of a sand recycling system from West Beach to Semaphore. • Develop beach profile portal to facilitate online assessment of beach volume changes and enhance annual beach management planning. • \$1m increased funding for regional councils to improve their capacity to manage coastal hazards. 	<p>West Beach in 2019-20 and 2020-21.</p> <p>Investigation of suitable sources of sand for beach replenishment were undertaken.</p> <p>Suitable quarry sands were identified and a trial placement of sands from eight quarries was undertaken at West Beach in December 2020. The first large scale contract for production of beach replenishment quarry sand was awarded in June 2021.</p> <p>A memorandum of administrative agreement was entered into between DEW and the Department for Infrastructure and Transport for the delivery of the new sand pumping system from West Beach to Semaphore. A contract for the design of the new system was awarded in March 2021.</p>
<p>Operate in partnership with coastal councils and relevant bodies</p>	<ul style="list-style-type: none"> • Develop and deliver a revised management strategy for Adelaide's beaches. • Integrate Board policies and the <i>Coastal Conservation Assessment and Action Plans</i> into regional planning and activities. • Deliver strategic and on-ground outcomes. 	<p>Advice and support provided to coastal councils as required.</p> <p>Assisted regional Landscape Boards to continue working towards goals, objectives and actions of their Coastal Conservation Assessment and Action Plans.</p>
<p>Engage and influence <i>Planning, Development and Infrastructure Act</i></p>	<p>Work with DEW and AGD on the development of the Planning and Design Code and associated spatial mapping system to</p>	<p>The Board made a formal submission on the revision to Phase 3 of the Planning and Design</p>

2016 implementation.	ensure State Planning Policy 13 (<i>Coastal Environment</i>) is advanced, Board policy is adopted and relevant development applications are referred.	Code and will provide ongoing advice as required.
Deliver the Board's annual programs.	<ul style="list-style-type: none"> • Seek works program grant applications from councils for consideration of the following financial year's works program. • Advise councils of the outcome of their applications and finalise grant agreements with successful councils within a month of the programme's adoption. • Ensure funded activities are complete, the final reports delivered and the grants paid prior to the end of the financial year. • Provide advice to stakeholders as required on an ongoing basis. 	<p>Applications were received and the Board's works program was finalised for 2020-21.</p> <p>Grant funding provided to 16 coastal councils for 19 projects.</p> <p>Councils were assisted in planning and delivery of projects as required.</p> <p>Funding is now provided up front and the projects completed within Grant Agreement timelines.</p>
Provide direction and advice on statutory and regulatory referrals.	<ul style="list-style-type: none"> • DEW officers and the Presiding Member to provide responses to planning authorities on development applications referred to the Board, in accord with the conditions of that delegation. • The Board to provide responses to planning authorities on referred development applications when required or considered necessary, in accord with the conditions of the delegation to DEW officers and the Presiding Member. 	<p>A total 137 responses to development applications were provided. Of these, the Board advised that 12 be refused and directed that a further 5 be refused.</p> <p>The State Planning Commission will release a "<i>Performance Indicators Report</i>" for 2020-21 with further detail on referrals under the <i>Planning, Infrastructure and Development Act 2016</i>.</p>

Corporate performance summary

Not applicable.

Employment opportunity programs

The Board has no staff of its own and utilises the services of DEW. Reporting on this matter is contained in the DEW Annual Report 2020-21.

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

Agency performance management and development systems

Not applicable.

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

Work health, safety and return to work programs

Not applicable

Workplace injury claims	Current year 2020-21	Past year 2019-20	% Change (+ / -)
Total new workplace injury claims	0	0	0
Fatalities	0	0	0
Seriously injured workers*	0	0	0
Significant injuries (where lost time exceeds a working week, expressed as frequency rate per 1000 FTE)	0	0	0

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

Work health and safety regulations	Current year 2020-21	Past year 2019-20	% Change (+ / -)
Number of notifiable incidents (<i>Work Health and Safety Act 2012, Part 3</i>)	0	0	0
Number of provisional improvement, improvement and prohibition notices (<i>Work Health and Safety Act 2012 Sections 90, 191 and 195</i>)	0	0	0

Return to work costs**	Current year 2020-21	Past year 2019-20	% Change (+ / -)
Total gross workers compensation expenditure (\$)	0	0	0
Income support payments – gross (\$)	0	0	0

**before third party recovery

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

Executive employment in the agency

Not applicable

Data for previous years is available at:

<https://data.sa.gov.au/data/dataset/coast-protection-board-annual-report-data>

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

Financial performance

Financial performance at a glance

The following is a brief summary of the overall financial position of the agency. The information is unaudited. Full audited financial statements for 2020-21 are attached to this report.

The Coast Protection Fund (the Fund), established by the Act, consists of an annual allocation appropriated by Parliament monies paid into the Fund for processing of statutory referrals of Development Applications in accord with the *Development Act 1993*. Monies are made available for grants to councils for coastal management, adaptation and protection, research into management of the coast, Coast Protection Board administration and projects undertaken by DEW to support the Board.

Coast Protection Fund 30 June 2021	Note	2021 \$'000	2020 \$'000
Expenses			
Board members	3.2	18	21
Supplies and services	4.1	500	619
Grants and subsidies	4.2	1 036	807
Other	4.3	11	11
Total expenses		1 565	1 458
Income			
Fees and charges	2.2	62	21
Total Income			
Net cost of providing services		1 503	1 437
Revenues from (payments to) SA Government:			
Revenues from SA Government	2.1	1 566	1 552
Net revenues from SA Government		1 566	1 552

Statement of Comprehensive Income	2020-21 Budget \$000s	2020-21 Actual \$000s	2020-21 Variation \$000s	2019-20 Actual \$000s
Total Income	1 592	1 628	36	1 573
Total Expenses	1 718	1 565	153	1 458
Net Result	126	63	189	115
Total Comprehensive Result	126	63	189	1 902

Statement of Financial Position	2020-21 Budget \$000s	2020-21 Actual \$000s	2020-21 Variation \$000s	2019-20 Actual \$000s
Current assets	n/a	742	n/a	1 123
Non-current assets	n/a	6 917	n/a	6 917
Total assets	n/a	7 659	n/a	8 040
Current liabilities	n/a	259	n/a	703
Non-current liabilities	n/a	0	n/a	0
Total liabilities	n/a	259	n/a	703
Net assets	n/a	7 400	n/a	7 337
Equity	n/a	7 400	n/a	7 337

Consultants disclosure

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

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

Consultancies	Purpose	\$ Actual payment
None		

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

Consultancies	Purpose	\$ Actual payment
None		
	Total	\$ Total Payments

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

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

Contractors disclosure

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

Contractors with a contract value below \$10,000

Contractors	Purpose	\$ Actual payment
G & T Traeger Pty Ltd	Board-owned land management costs - Cooinda Rd, Hindmarsh Island road repairs	\$8,000
Southern Conservation Services	Board-owned land management costs - weed control at Lands End, Fleurieu Peninsula	\$5,000

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

Contractors	Purpose	\$ Actual payment
Buttrose Earthmovers Pty Ltd*	Beach and dune replenishment on the Adelaide coast	\$886,547.96
A Haros and Sons Earthmoving Pt Ltd*	Beach and dune replenishment on the Adelaide coast	\$980,476.50
	Total	\$ 1,867,024.46

* The funding for these contracts was provided by DEW.

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

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

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

Other financial information

The Coast Protection Board received \$62,000 in development application fees.

Other information

Not applicable

Risk management

Risk and audit at a glance

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

Fraud detected in the agency

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

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

Strategies implemented to control and prevent fraud

Strategies to detect instances of fraud are reported in the DEW Annual Report 2020-21.

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

Public interest disclosure

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

0

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

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

Reporting required under any other act or regulation

Reporting required under the *Carers' Recognition Act 2005*

Not Applicable.

Public complaints

Number of public complaints reported

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

Complaint categories	Sub-categories	Example	Number of Complaints 2020-21
Communication	Communication quality	Inadequate, delayed or absent communication with customer	1
Service delivery	Process	Processing error; incorrect process used; delay in processing application; process not customer responsive	4
Service quality	Information	Incorrect, incomplete, out dated or inadequate information; not fit for purpose	1
		Total	6

Additional Metrics	Total
Number of positive feedback comments	0
Number of negative feedback comments	11
Total number of feedback comments	11
% complaints resolved within policy timeframes	100

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

Service Improvements

N/A

Compliance Statement

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

Appendix: Audited financial statements 2020-21



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To the Presiding Member Coast Protection Board

Opinion

I have audited the financial report of the Coast Protection Board (the Board) for the financial year ended 30 June 2021.

In my opinion, the accompanying financial report gives a true and fair view of the financial position of the Board as at 30 June 2021, its financial performance and its cash flows for the year then ended in accordance with relevant Treasurer's Instructions issued under the provisions of the *Public Finance and Audit Act 1987* and Australian Accounting Standards.

The financial report comprises:

- a Statement of Comprehensive Income for the year ended 30 June 2021
- a Statement of Financial Position as at 30 June 2021
- a Statement of Changes in Equity for the year ended 30 June 2021
- a Statement of Cash Flows for the year ended 30 June 2021
- notes, comprising significant accounting policies and other explanatory information
- a Certificate from the Presiding Member, Coast Protection Board, and the Acting Chief Executive and Chief Financial Officer of the Department for Environment and Water.

Basis for opinion

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

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

Responsibilities of the Chief Executive and the Board for the financial report

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

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

The Board are responsible for overseeing the entity's financial reporting process.

Auditor's responsibilities for the audit of the financial report

As required by section 31(1)(b) of the *Public Finance and Audit Act 1987* and section 31(2) of the *Coast Protection Act 1972*, I have audited the financial report of the Coast Protection Board for the financial year ended 30 June 2021.

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

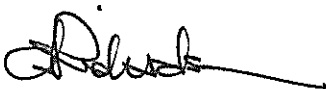
As part of an audit in accordance with Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Board's internal control

- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board
- conclude on the appropriateness of the Chief Executive's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify the opinion. My conclusion is based on the audit evidence obtained up to the date of the auditor's report. However, future events or conditions may cause an entity to cease to continue as a going concern
- evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

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

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



Andrew Richardson

Auditor-General

26 October 2021

Coast Protection Board

Financial Statements

For the year ended 30 June 2021

Coast Protection Board
Certification of the Financial Statements
for the year ended 30 June 2021

We certify that the:

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



Jeff Tate
Presiding Member

22 October 2021



Cate Hart
A/Chief Executive

Department for Environment and Water

22 October 2021



Shaun O'Brien
Chief Financial Officer

Department for Environment and Water

22 October 2021

Coast Protection Board
Statement of Comprehensive Income
for the year ended 30 June 2021

	Note	2021 \$'000	2020 \$'000
Income			
Intra-government transfers	2.1	1 566	1 552
Revenues from fees and charges	2.2	62	21
Total income		1 628	1 573
Expenses			
Board member expenses	3.3	18	21
Supplies and services	4.1	500	619
Grants and subsidies	4.2	1 036	807
Other expenses	4.3	11	11
Total expenses		1 565	1 458
Net result		63	115
OTHER COMPREHENSIVE INCOME			
Changes in property, plant and equipment asset revaluation surplus		-	1 787
Total other comprehensive income		-	1 787
Total comprehensive result		63	1 902

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

Coast Protection Board
Statement of Financial Position
as at 30 June 2021

	Note	2021 \$'000	2020 \$'000
Current assets			
Cash and cash equivalents	6.1	716	1 122
Receivables	6.2	26	1
Total current assets		742	1 123
Non-current assets			
Property, plant and equipment	5.1	6 917	6 917
Total non-current assets		6 917	6 917
Total assets		7 659	8 040
Current liabilities			
Payables	7.1	259	703
Total current liabilities		259	703
Total liabilities		259	703
Net assets		7 400	7 337
Equity			
Asset revaluation surplus		6 950	6 950
Retained earnings		450	387
Total equity		7 400	7 337

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

Coast Protection Board
Statement of Changes in Equity
for the year ended 30 June 2021

	Asset revaluation surplus \$'000	Retained earnings \$'000	Total equity \$'000
Balance at 1 July 2019	5 163	272	5 435
Net result for 2019-20	-	115	115
Gain/(loss) on revaluation of property, plant and equipment	1 787	-	1 787
Total comprehensive result for 2019-20	1 787	115	1 902
Balance at 30 June 2020	6 950	387	7 337
Net result for 2020-21	-	63	63
Total comprehensive result for 2020-21	-	63	63
Balance at 30 June 2021	6 950	450	7 400

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

Coast Protection Board
Statement of Cash Flows
for the year ended 30 June 2021

	Note	2021 \$'000	2020 \$'000
Cash flows from operating activities			
<i>Cash inflows</i>			
Intra-government transfers		1 566	1 552
Fees and charges		37	22
Cash generated from operating activities		1 603	1 574
<i>Cash outflows</i>			
Board member payments		(28)	(23)
Payments for supplies and services		(530)	(507)
Payments for grants and subsidies		(1 440)	(337)
Other payments		(11)	(11)
Cash used in operating activities		(2 009)	(878)
Net cash provided by / (used in) operating activities		(406)	696
Net increase / (decrease) in cash and cash equivalents		(406)	696
Cash and cash equivalents at the beginning of the reporting period		1 122	426
Cash and cash equivalents at the end of the reporting period	6.1	716	1 122

The accompanying notes form part of these financial statements.

Coast Protection Board

Notes to and forming part of the financial statements

For the year ended 30 June 2021

1. About the Coast Protection Board

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

1.1. Basis of preparation

The financial statements are general purpose financial statements prepared in compliance with:

- section 23 of the *Public Finance and Audit Act 1987*
- Treasurer's Instructions and Accounting Policy Statements issued by the Treasurer under the *Public Finance and Audit Act 1987*
- relevant Australian Accounting Standards with reduced disclosure requirements.

For the purposes of preparing the financial statements, the Board is a not-for-profit entity. The financial statements are prepared based on a 12 month reporting period and presented in Australian currency. The historical cost convention is used unless a different measurement basis is specifically disclosed in the note associated with the item measured.

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

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

1.2. Objectives and programs

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

The major objectives of the Board are to:

- Protect, conserve and, where necessary, restore the beaches and coast of the State. The Board is concerned with understanding and mitigating coastal hazards, and conserving the biodiversity and integrity of the coast
- Responsibility for assets of the Board – the Board owns parcels of coastal land, purchased to further its duties under the Act
- Advice and research:
 - a) The advisory role is a primary method to protect, conserve and restore the coast.
 - b) Research is directed towards understanding coastal ecosystem functioning, dynamics and processes in SA, and identifying and examining significant coastal protection and restoration issues.

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

Coast Protection Board
Notes to and forming part of the financial statements
For the year ended 30 June 2021

1.2. Objectives and programs (continued)

Financial arrangements

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

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

1.3. Impact of COVID-19 pandemic on the Board

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

Coast Protection Board
Notes to and forming part of the financial statements
For the year ended 30 June 2021

2. Income

2.1. Intra-government transfers

	2021	2020
	\$'000	\$'000
Intra-government transfers	1 566	1 552
Total Intra-government transfers	1 566	1 552

Intra-government transfers are recognised on receipt.

In 2020-21 the Board received a contribution from the Green Industry Fund of \$1 million to support the delivery of the government's Securing the Future of our Regional Coastline initiative and \$0.566 million from the Minister for Environment and Water paid as an appropriation through the Department for Environment and Water.

2.2. Fees and charges

	2021	2020
	\$'000	\$'000
Fees, levies and licences	62	21
Total revenues from fees and charges	62	21

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

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

Coast Protection Board
Notes to and forming part of the financial statements
For the year ended 30 June 2021

3. Board, committees and employees

3.1. Key management personnel

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

Total compensation of key management personnel was \$17 000 in 2020-21 and \$20 000 in 2019-20.

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

Transactions with key management personnel and other related parties

No transactions with key management personnel or related parties occurred during 2020-21.

3.2. Board and committee members

Members the 2021 financial year were:

J S Tate (Presiding Member)
A M Collins * (Expires October 2020)
J B L Davidson *
B M Gillanders
A S Sandery
A L Wilson
J Buder* (appointed October 2020)

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

Board and committee remuneration

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

	2021	2020
\$0 - \$19 999	7	9
Total number of members	7	9

The total remuneration received or receivable by members was \$17 000 (2020: \$20 000). Remuneration of members includes sitting fees, super contributions, salary sacrifice benefits, fringe benefits and related fringe benefits tax. A further \$1 000 (2020: \$1 000) in payroll tax expenses are recognised in 'Board member' expenses.

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

Coast Protection Board
Notes to and forming part of the financial statements
For the year ended 30 June 2021

3.3. Board and employee benefits expenses

	2021	2020
	\$'000	\$'000
Board and committee fees	16	18
Remuneration on-costs - superannuation	1	2
Remuneration on-costs - other	1	1
Total board member expenses	18	21

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

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

4. Expenses

4.1. Supplies and services

	2021	2020
	\$'000	\$'000
Aerial photography and survey	179	354
Fee for Service - Corporate Fee (DEW)	112	54
Contribution to Coastal Strategy (DEW)	61	63
Sponsorship	51	-
Contribution to Coastal Management	35	35
Minor works, maintenance and equipment	19	69
Travel	14	4
Contractors	13	1
Contribution to Waverider Buoy maintenance	10	10
Fee for service	2	26
Other	4	3
Total supplies and services	500	619

Coast Protection Board
Notes to and forming part of the financial statements
For the year ended 30 June 2021

4.2. Grants and subsidies

	2021	2020
	\$'000	\$'000
Local government (i)	986	807
Other	50	-
Total grants and subsidies	1 036	807

(i) Local government

Wattle Range Council	200	16
Yorke Peninsula Council	194	27
The District Council of Kingston	152	181
The District Council of Copper Coast	95	53
The District Council of Robe	93	23
City of Holdfast	54	13
The District Council of Elliston	50	-
City of Whyalla	48	29
Alexandrina Council	44	103
The District Council of Barunga West	18	20
Kangaroo Island Council	14	-
Yankalilla District Council	10	8
The District Council of Grant	8	5
City of Onkaparinga	7	6
Adelaide Plains Council	6	-
Victor Harbor Council	5	-
The District Council of Ceduna	-	256
Port Augusta City Council	-	20
City of Charles Sturt	-	7
The District Council of Lower Eyre Peninsula	-	7
The District Council of Steaky Bay	(12)	33
Total local government grants and subsidies	986	807

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

4.3. Other expenses

	2021	2020
	\$'000	\$'000
Audit fees paid/payable to the Auditor-General's Department	11	11
Total other expenses	11	11

Audit fees

Audit fees paid/payable to the Auditor-General's Department relating to work performed under the *Public Finance and Audit Act 1987* were \$10 800 (2020: \$10 600). No other services were provided by the Auditor-General's Department.

Coast Protection Board
Notes to and forming part of the financial statements
For the year ended 30 June 2021

5. Non-financial assets

5.1. Property, plant and equipment by asset class

	2021	2020
	\$'000	\$'000
Land		
Land at fair value	6 917	6 917
Total land	6 917	6 917
Total property, plant and equipment	6 917	6 917

Reconciliation 2020-21

	Land	Total
	\$'000	\$'000
Carrying amount at 1 July 2020	6 917	6 917
Carrying amount at 30 June 2021	6 917	6 917

Reconciliation 2019-20

	Land	Total
	\$'000	\$'000
Carrying amount at 1 July 2019	5 130	5 130
Revaluation Additions	1 787	1 787
Carrying amount at 30 June 2020	6 917	6 917

Coast Protection Board
Notes to and forming part of the financial statements
For the year ended 30 June 2021

6. Financial assets

6.1. Cash and cash equivalents

	2021	2020
	\$'000	\$'000
Deposits with the Treasurer	716	1 122
Total cash and cash equivalents	716	1 122

Deposits with the Treasurer

Special deposit accounts are established under section 21 of the *Public Finance and Audit Act 1987*. Special deposit accounts must be used in accordance with their approved purpose.

Deposits with the Treasurer are non-interest bearing.

6.2. Receivables

	2021	2020
<u>Current</u>	\$'000	\$'000
Trade receivables		
From non-government entities	-	1
From government entities	2	-
Total trade receivables	2	1
Accrued revenue	24	-
Total current receivables	26	1
Total receivables	26	1

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

Receivables, prepayments and accrued revenues are non-interest bearing. Receivables are held with the objective of collecting the contractual cash flows and they are measured at amortised cost.

Coast Protection Board
Notes to and forming part of the financial statements
For the year ended 30 June 2021

7. Liabilities

7.1. Payables

	2021	2020
	\$'000	\$'000
<u>Current</u>		
Creditors	248	682
Accrued expenses	11	21
Total current payables	259	703
 Total payables	 259	 703

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

8. Other disclosures

8.1. Equity

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

9. Outlook

9.1. Unrecognised contractual commitments

The Board had no unrecognised contractual commitments at 30 June 2021.

9.2. Contingent assets and liabilities

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

9.3. COVID-19 pandemic impact on the Board

The COVID-19 pandemic may continue to impact the operations of the Board in 2021-22. Delays in delivery of outputs may continue to arise from travel restrictions and logistical difficulties, and changes to working arrangements for staff.

9.4. Events after the reporting period

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

Coast Protection Board
Notes to and forming part of the financial statements
For the year ended 30 June 2021

10. Measurement and risk

10.1. Fair value

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

Initial recognition

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

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

Revaluation

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

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

Assets disclosed at independent valuation

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

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

Coast Protection Board
Notes to and forming part of the financial statements
For the year ended 30 June 2021

10.2. Financial instruments

Financial risk management

Risk management is managed by the DEW's corporate services section and DEW's risk management policies are in accordance with the *SA Government Risk Management Guide* and the principles established in the *Australian Standard Risk Management Principles and Guidelines*.

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

Liquidity risk

The Board is funded principally from revenues from the SA Government. The Board and DEW work with the Department of Treasury and Finance to determine the cash flows associated with the Board's government-approved program of work and to ensure funding is provided through SA Government budgetary processes to meet the expected cash flows.

Categorisation of financial instruments

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

Classification of financial instruments

The Board measures all financial instruments at amortised cost.

		2021	2020
Category of financial asset and financial liability	Note	Carrying amount	Carrying amount
		\$'000	\$'000
Financial assets			
Cash and cash equivalents			
Cash and cash equivalents	6.1	716	1 122
Financial assets at amortised cost			
Receivables	6.2	26	1
Total financial assets		742	1 123
Financial liabilities			
Financial liabilities at amortised cost			
Payables	7.1	248	691
Total financial liabilities		248	691