

Mid North Coast
Joint Organisation

mncjo



Agenda for the EXTRAORDINARY MNCJO BOARD

Date: 29 November 2021

Location: MS Teams

Time: 4:00 PM



ATTENDANCE

2 ACKNOWLEDGEMENT OF COUNTRY

3 APOLOGIES

4 DECLARATION OF PECUNIARY AND NON PECUNIARY INTEREST

5 REPORTS FOR THIS MEETING

5.1. ANNUAL PERFORMANCE STATEMENT 2020-2021



5 REPORTS FOR THIS MEETING

Item	5.1
Subject	Annual Performance Statement 2020-2021
Presented by	

RECOMMENDATION

That the Board endorse the attached Annual Performance Statement for submission to the Office of Local Government

EXECUTIVE SUMMARY

Clause 397J of the Local Government (General) Regulation 2021(NSW) requires that within 5 months from the end of each year, a joint organisation must prepare a report (its annual performance statement) for that year, reporting as to its progress in implementing its strategies and plans for delivering its strategic regional priorities.

Clause 217 requires 'additional information' in relation to a range of issues including contracts, legal proceedings and remuneration.

The Annual Performance Statement is the annual report for the MNCJO and is focused on progress against the priorities the organisation set, initially in 2018, and then in April 2021. The report details achievements in relation to funded projects but also in relation to advocacy and stakeholder engagement.

Although there is no template for the report the Office of Local Government has advised that the approach taken by the MNCJO is appropriate and sits well with the approach taken by other JOs in NSW.

ATTACHMENTS

1. Annual performance Statement 2020-2021
2. Statement of Strategic Priorities Progress to date
3. MNCJO Statement of Strategic Priorities
4. General Purpose Financial Statements for year end 30 June 2021

Annual Performance Statement 2020 – 2021



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Introduction

The Annual Performance Statement provides insight into the operation of the Mid North Coast Joint Organisation (MNCJO) of Councils and charts progress against priorities set in a Statement of Strategic Priorities, initially developed in 2018 and then reviewed during the course of the year.

A significant part of this report focuses on actions that have been undertaken to address regional priorities, in particular in relation to submissions for funding but also in relation to advocacy and governance. The report begins with some background information about the MNCJO with reference to 'Vision', 'Mission' and 'Functions', then moves into planning processes, achievements against identified priorities, advocacy, creating value and stakeholder engagement and collaboration. The last part of the report deals with the further information required under Clause 217 of the Regulations.

A number of Attachments have been added to the report. These provide more detail about the operation of the MNCJO including in relation to planning and financial management.

The Report is required under Clauses 397J and 217 of the Local Government (General) Regulation 2021 (NSW).

Clause 397J requires that within 5 months from the end of each year, a joint organisation must prepare a report (its annual performance statement) for that year reporting as to its progress in implementing its strategies and plans for delivering its strategic regional priorities.

Clause 217 requires 'additional information' in relation to a range of issues including contracts, legal proceedings and remuneration. For the MNCJO there is very little that is required and most responses to specific issues elicit a nil response.

Welcome from the MNCJO Chair – Cr Liz Campbell

I am pleased to be able to present the MNCJO Annual Performance Statement 2020-2021 and to provide some introductory remarks.

The MNCJO was established in 2018. It comprises three councils: Bellingen, Kempsey and Port Macquarie-Hastings and as such is one of the smaller JOs in NSW.

Despite the relatively small size of our JO, I believe we have achieved much since we were established. We have attracted a significant amount of funding which has enabled us to focus on the priorities we have set. We have built a strong and collegiate Board of Management and we have built strong relationships with state government agencies, the non-government sector and the community and we have built a strong reputation as a 'can do' organisation. I believe this Report demonstrates that we are a vibrant and active organisation that is focused on building strength and resilience in our local communities

During the course of the year, we looked closely at the sustainability of the MNCJO and it is clear that despite commitments from Member Councils and contributions from funding bodies, the sustainability of the JO in the longer term requires a solid commitment from government. It is hoped that the release of the JO review, expected in the near future, might shed some positive light on the future of all our organisations.

I would like to acknowledge the support of the Mayors of Bellingen and Port Macquarie Hastings Councils and the senior managers from the three Member Councils as well as all of those in council and in the community who are working with us to deliver the programs that we know will be of significant benefit to the community and will have a lasting impact on the lives of all of us.

Signed

Liz Campbell
Chair Mid North Coast Joint Organisation

Background

Joint Organisations were created in NSW following changes to the Local Government Act 1993 (NSW) in 2017. The Mid North Coast Joint Organisation was created in 2018. It comprises the local government areas of Bellingen, Kempsey and Port Macquarie Hastings.

Together the member councils comprise an area of 8,058 square kilometres and a population of about 125,000.

The MNCJO's primary role is to support a shared approach to the vision and long-term development of the Mid North Coast Region. It builds on previous work undertaken by the councils as members of the Mid North Coast Regional Organisation of Councils.

The MNCJO is overseen by a Board comprising the Mayors of each Member Council and is supported by the General Managers of Bellingen and Kempsey Shire Councils and the CEO of Port Macquarie- Hastings Council. Senior Managers from Regional NSW, Destination NSW and Regional Development Australia (RDA) regularly attend and participate in discussions at these Board Meetings and at the General Managers Advisory Committee (GMAC) Meetings which are usually held two weeks before the Board Meetings. Senior managers from a number of other agencies including Resilience NSW, Transport for NSW, the National Heavy Vehicle Regulator and the Office of Local Government have also attended these meetings.

Our Vision

The vision of the MNCJO is to help create a vibrant, sustainable region underpinned by economic growth and a commitment to the social and environmental well-being of its communities.

Our Mission

The mission of the MNCJO is set priorities, lead and advocate for the Mid North Coast region and work collaboratively with the community, government agencies and non-government organisations and businesses to achieve them.

Functions

The core functions of the MNCJO are:

Strategic Planning and Priority Setting – based on robust processes for identifying regional goals, with the flexibility to respond to changing priorities and needs of Member Councils as required.

Intergovernmental collaboration – building effective working relationships with other JOs, councils and the NSW and Australian Governments.

Regional Leadership and Advocacy – creating a shared purpose and strategic direction for the region and commitment to constructive and co-operative implementation by all Member Councils.

Building efficient and effective councils – by examining opportunities for shared services with capacity building across the region.

Guiding Principles

- Decisions are made with a whole of region focus and flexibility to respond to changing priorities and community needs.
- There is accountability to members and their communities of interest.
- There is a commitment to collaboration and good working relationships.
- There is clear communication between members and other stakeholders.
- There is a commitment to make the MNCJO work effectively and efficiently.
- There is a commitment to evaluating and reporting to ensure targeted outputs and outcomes.

Principles of Sustainability for the MNCJO

The sustainability of the Mid North Coast Joint Organisation (MNCJO) of Councils is achieved when resources available to the organisation are sufficient to deliver identified regional priorities and where Member Councils are committed to the values, vision and mission of the MNCJO.

The underlying principles driving the success of the MNCJO include:

- Recognition of, and a shared response to, what matters to the community, noting in particular, issues that arose out of the 'Why Local Government Matters' research undertaken by the University of Technology, Sydney, in 2019.
- Recognition of the value of the MNCJO by Member Councils.
- Recognition of the value of the MNCJO to State Government Agencies including as a first point of contact and in relation to the allocation of funding.
- Collaboration between Member Councils: by making financial contributions; through joint planning; 'sharing the load' and a commitment to a regional response to issues affecting the community.
- A regional approach to engagement with the NSW Government and other agencies.

Why Local Government Matters

In 2019 The MNCJO contracted the Centre for Local Government from the University of Technology (UTS), Sydney, to conduct 'Why Local Government Matters' research across the region. The research was undertaken to help identify how the services and outcomes delivered by councils matter to communities. The research focused on: 'Place and Community'; the role of local government; governance and service delivery and decision making.

Key issues identified in this research included:

- Water, sewerage and storm water drainage.
- Roads, bridges and footpaths.
- Land use planning.
- Health and Environmental Management.
- Emergency and Disaster Management.
- Community Development.
- Planning for the future.
- Advocacy for the needs of the community.

Statement of Strategic Priorities

The initial Statement of Strategic Priorities for the MNCJO was completed in 2018 and focused on six strategic goals:

Social Health and Wellness;
Environment;
Economy;
Infrastructure;
Regional Leadership; and
Advocacy.

High level, measurable, actions for each of these strategic priorities form the basis of much of the work undertaken by the MNCJO since the Statement of Strategic Priorities was first completed. Attachment I details progress against these initial targets.

On April 9, 2021. Professor Roberta Ryan from the University of Newcastle facilitated a workshop to update the MNCJO's Statement of Regional Priorities. The workshop was attended by members of the MNCJO Board, senior managers from Bellingen, Kempsey and Port Macquarie-Hastings Councils and senior managers from Destination NSW and Regional Development Australia.

The workshop focus was on current issues, priorities and actions detailed in the Statement of Strategic Priorities 2018 and on the importance of the work undertaken as part of the 'Why Local Government Matters' research. The workshop also focused on the many achievements of the MNCJO.

It was noted that many of the issues detailed in the 2018 document were still current and this is reflected in the revised Statement of Strategic Priorities approved by the Board on June 11, 2021. The revised Statement of Strategic Priorities is at Attachment II.

Achievements

During the course of the year the MNCJO was able to deliver much against the priorities set in the Statement of Strategic Priorities 2018 and in relation to governance and sustainability. These achievements include:

1 Sustainability Plan

The MNCJO Sustainability Plan focuses on what is needed to ensure the on-going sustainability of the JO noting the importance of on-going government support while acknowledging the in-kind and financial commitment of Member Councils.

2. Statement of Strategic Priorities

The Statement of Strategic Priorities makes a clear Statement about priorities which are at a regional level and which have been used to leverage funding from government agencies for a range of projects associated with Resilience, Environment, Infrastructure, Housing and Waste. Attachments I and II provide more detail about priorities and progress.

3. Financial Audit

Thomas Noble and Russel (TNR) undertook the audit of the financial statements of the MNCJO for the period 2020-2021. The Financial Statements were signed off by the Auditor General on October 22, 2021. The audit report is positive and notes that appropriate accounting standards have been met and that accounting records were maintained in a manner and form that allowed the Financial Statements to be prepared and effectively audited. The Financial Reports are at *Attachment III*.

4. Biodiversity Stewardship and Carbon Market studies

Under Round 1 of the Capacity Building Fund, the MNCJO received funding to investigate opportunities for Member Councils to use either or both the biodiversity offset market and the carbon market to balance development impacts and generate funds to protect and enhance biodiversity values throughout the region.

Final reports have now been received and are currently under consideration.

5. Koala Recovery Project

The Koala Recovery Project commenced in April 2019 and is due for completion in March 2022. The project is funded by the Department of Planning, Industry and Environment and has received significant financial support from Member Councils and the Port Macquarie Koala Hospital. Highlights of this program include:

- a large-scale habitat study of koalas in the Hastings Macleay area;
- designing and delivering a koala monitoring program using ‘audio moths’ and koala detection dogs; and
- delivering the Biodiversity Conservation Trusts ‘Conservation Partners Program’ which encourages landholder support for koala recovery

6. Disaster Preparedness Project

The MNCJO has sponsored the engagement of a Disaster Preparedness Officer to work with local communities to help build resilience in the face of on-going challenges associated with severe weather events. Funded by Resilience NSW, while working closely with the MNCJO, the Disaster Preparedness Officer has been active in local emergency management settings and has managed to put in place a “one stop shop” for emergency management information through the development of a dashboard that can be accessed by local communities.

7. Resilience Partnership with Charles Sturt University

The MNCJO received funding from LGNSW to enter into a partnership with Charles Sturt University to build leadership and resilience in the local community. The program ties units of study to the development of resilience and leadership projects in local communities. Close to 100 members of the local community have been or are currently engaged in this

program. Charles Sturt University have advised they are seeking additional funding from the Federal Government to continue to build on the success of the program.

8. Simtable

In collaboration with the Hunter and Canberra JOs, the MNCJO has acquired funding to purchase a Simtable - a 3D table top resource that can be used to demonstrate the impact of severe weather events on local communities and which can be used to assist communities in the planning necessary to better prepare for the impact of those events.

9. Fixing Country Bridges

Under Round 1 of the Fixing Country Bridges Program, the three Member Councils between them received \$50M to replace 101 timber bridges across the region. The MNCJO was strongly involved in the development of the Bridge Prospectus that was used as part of the submission process and provided high level support to Member Councils as issues relating to the Funding Deed threatened to delay the commencement of work.

10. Climate Risk Ready Program

The MNCJO received funding to enable a member of Bellingen Council staff to undertake a course on 'Climate Risk Readiness' and to consider learnings in the context of the role of the JO.

The course is designed to upskill government employees so they can increase the 'Climate Risk Maturity' of their agencies.

It is a *Risk Management* course that addresses the following units of competency:

- Develop Climate Risk Management Strategies
- Identify and Treat Risks
- Manage Risk

The course provides a broad perspective of the roles and responsibilities of government agencies, including Emergency Services in relation to climate change and is designed to facilitate a robust approach to managing risks associated with climate change.

11. Capacity Building Fund Round 2

Toward the end of the financial period the MNCJO received advice that funding was available under a second round of the Capacity Building Fund. The MNCJO Board approved the development of an Action Plan with proposals around the development of a Community Land Trust and on opportunities to participate in a Circular Economy. The Action Plan was approved by OLG and work is expected to commence on both projects in the early part of 2022.

Advocacy

The MNCJO has actively advocated on behalf of its communities in relation to a number of issues: These include:

- The Emergency Services Levy;
- Waste;
- Water;
- Infrastructure;
- Housing;

- Regional Roads;
- Koalas.

More detailed examples of advocacy include:

- The preparation of a paper on Community Land Trusts for consideration at the JO Chair's meeting in advance of proposed meetings with the Minister for Housing and the Deputy Premier;
- Representations to the Minister for Local Government in relation to the Emergency Services Levy;
- Representations to State and Federal Government agencies in relation the condition of timber bridges across the area covered by the JO;
- Representations to the Department of Planning, Industry and Environment in relation to koalas in Bellingen;
- Representations to TfNSW in relation to the transfer of regional roads back to the state government.

Creating Value

Since its inception, the MNCJO has attracted \$1.3M in grant funding. This includes funding for projects that would not have received funding if individual Council submissions had been made. This is particularly the case in relation to the *Bushfire Community Recovery and Resilience Program* (\$225,635), the *Increasing Resilience to Climate Change Program* (\$73,000) and Stages 1 and 2 of the *Capacity Building Program* (which total \$300,000).

As well, the success of the application for funding under the Bushfire Community Resilience and Recovery Program would not have been possible without the collaboration of three JOs: MNC, Hunter and Canberra, because the cost of the Simtables (a tool that can be used to simulate the impact of natural disasters on local communities) requires bulk purchase to stay within the funding limits imposed by the program guidelines. (All three JOs were successful with their applications).

Value is attached to Council contributions to project submissions because they aid the attraction of additional funds (eg Koala Recovery and IRCC Programs) and the contributions themselves can often be found in existing budget commitments (eg staff development costs).

Funding bodies have contributed approximately \$95,000 to the MNCJO for administration costs associated with project delivery. This includes contributions from DPIE, OLG and Resilience NSW.

Stakeholder Engagement and Collaboration

Regional NSW, Destination NSW; the NSW Office of Local Government and Regional Development Australia (RDA) attend GMAC and MNCJO Board Meetings. This provides an excellent opportunity for Member Councils and the Board to be keep up to date on current issues in the one forum and to take advantage of opportunities for constructive engagement.

Destination NSW and RDA attend as observers at each MNCJO Board meeting and participated in the Strategic Priorities Planning Workshop held in Kempsey in April 2021.

Members of the JO are represented on a number of committees (on behalf of the JO). These include:

- Regional Leadership Executive (RLE) Committee and RLE Sub-committees;

- North Coast LLS Pests and Weeds Advisory Committee;
- Biodiversity Stewardship Committee;
- Joint Organisation of Councils Executive Officers Meetings;
- Joint Organisation of Councils Chairs' Meetings;
- Community Land Trust;
- Circular Economy

During the year, MNCJO representatives attended a number workshops including in relation to waste, water and healthy ageing.

A JO is well positioned to respond to overtures from the State Government to participate in projects that have a regional focus. This has occurred with the MNCJO, for example, which has agreed to participate in the Climate Risk Ready Program so as to provide insight into how a specific program could be of benefit a group of councils (as represented by a JO).

By engaging with stakeholders in this way, Member Councils have a stronger voice, can ensure consistent messaging and can maintain a regional focus on the delivery of services to their communities.

It is also worth noting that the MNCJO and Member Councils worked together and with TfNSW on the resolution of difficult issues associated with the Deed for projects funded under the Fixing Country Bridges Program.

Statutory Information

Contracts awarded – A number of contracts were awarded by the MNCJO during this period, however, all fell below \$150,000 in value (reporting is not required).

Government Information Public Access (GIPA) – The MNCJO received no requests for information under the GIPA legislation during this period.

Public Interest Disclosures – The MNCJO is required to have a Public Interest Disclosure Policy under section 6D of the Public Interest Disclosure Act (the PID Act).

There have been no public interest disclosures during this period.

Overseas travel – MNCJO representatives made no overseas travel during this period.

Additional Information required under Clause 217 Local Government (General) Regulation 2021

<p>Details (including the purpose) of overseas visits undertaken during the year by councillors, council staff or other persons while representing the council (including visits sponsored by other organisations)</p>	<p>Nil</p>
<p>Details of the total cost during the year of the payment of the expenses of, and the provision of facilities to, councillors in relation to their civic functions (as paid by the council, reimbursed to the councillor or reconciled with the councillor), including separate details on the total cost of each of the following—</p> <ul style="list-style-type: none"> • the provision during the year of dedicated office equipment allocated to councillors on a personal basis, such as laptop computers, mobile telephones and landline telephones and facsimile machines installed in councillors’ homes (including equipment and line rental costs and internet access costs but not including call costs), • telephone calls made by councillors, including calls made from mobile telephones provided by the council and from landline telephones and facsimile services installed in councillors’ homes, • the attendance of councillors at conferences and seminars, • interstate visits undertaken during the year by councillors while representing the council, including the cost of transport, the cost of accommodation and other out-of-pocket travelling expenses, • overseas visits undertaken during the year by councillors while representing the council, including the cost of transport, the cost of accommodation and other out-of-pocket travelling expenses, • the expenses of any spouse, partner (whether of the same or the opposite sex) or other person who accompanied a councillor in the performance of his or her civic functions, being expenses payable in accordance with the <i>Guidelines for the payment of expenses and the provision of facilities for Mayors and Councillors for Local Councils in NSW</i> prepared by the Director-General from time to time, • expenses involved in the provision of care for a child of, or an immediate family member of, a councillor, to allow the councillor to undertake his or her civic functions 	<p>Nil</p>
<ul style="list-style-type: none"> • details of each contract awarded by the council during that year (whether as a result of tender or otherwise) other than— • (employment contracts (that is, contracts of service but not contracts for services), and • contracts for less than \$150,000 or such other amount as may be prescribed by the regulations, including the name of the contractor, the nature of the goods or services supplied by the contractor and the total amount payable to the contractor under the contract 	<p>Nil.</p>
<p>A summary of the amounts incurred by the council during the year in relation to legal proceedings taken by or against the council (including amounts, costs and expenses paid or received by way of out of court settlements, other than those the terms of which are not to be disclosed) and a summary of the state of progress of each legal proceeding and (if it has been finalised) the result.</p>	<p>Nil</p>

The total amount contributed or otherwise granted under section 356 of the Act	Nil
A statement of all external bodies that during that year exercised functions delegated by the council	Nil
A statement of all corporations, partnerships, trusts, joint ventures, syndicates or other bodies (whether or not incorporated) in which the council (whether alone or in conjunction with other councils) held a controlling interest during that year	Nil
A statement of all corporations, partnerships, trusts, joint ventures, syndicates or other bodies (whether or not incorporated) in which the council participated during that year	Nil
Statement of the activities undertaken by the council during that year to implement its equal employment opportunity management plan	Nil
Statement of the activities undertaken by the council during that year to implement its equal employment opportunity management plan	These initiatives are usually embedded in Councils Management Plans
<p>Statement of the total remuneration comprised in the remuneration package of the general manager during the year that is to include the total of the following—</p> <ul style="list-style-type: none"> • the total value of the salary component of the package, • the total amount of any bonus payments, performance payments or other payments made to the general manager that do not form part of the salary component of the general manager, • the total amount payable by the council by way of the employer's contribution or salary sacrifice to any superannuation scheme to which the general manager may be a contributor, • the total value of any non-cash benefits for which the general manager may elect under the package 	The Executive Office Role is 'carried' by the GM Bellinghen Shire Council with the support of a Project Manager working under contract
The total amount payable by the council by way of fringe benefits tax for any such non-cash benefits	Nil
<p>A statement of the total remuneration comprised in the remuneration packages of all senior staff members (other than the general manager) employed during the year, expressed as the total remuneration of all the senior staff members concerned (not of the individual senior staff members) and including totals of each of the following—</p> <ul style="list-style-type: none"> • the total of the values of the salary components of their packages • the total amount of any bonus payments, performance payments or other payments made to them that do not form part of the salary components of their packages, • the total amount payable by the council by way of the employer's contribution or salary sacrifice to any superannuation scheme to which any of them may be a contributor, • (the total value of any non-cash benefits for which any of them may elect under the package, 	Nil

MID NORTH COAST JOINT ORGANISATION OF COUNCILS

STATEMENT OF STRATEGIC PRIORITIES 2018 – PROGRESS TO DATE

1. Social Health and Wellness				
Goal: An active, healthy, resilient and safe community				
No.	High Level Action	Activities	Progress	Comment
1.1	Provide regional facilities and services for recreation, sports, arts and culture within the context of a changing population	Develop a Social Infrastructure Plan	Not progressed	Not progressed
1.2	Build capacity in the regional community to deal with severe weather events and natural disasters	Community Resilience Projects – Educate and prepare communities for disaster and climate change.	Completed	<p>Why Local Government Matters research undertaken across the JO in 2019 identified disaster preparedness/ resilience as a key imperative. Disaster Preparedness Officer secured for the region (secondment from Resilience NSW).</p> <p>Community Resilience scholarship established in partnership with Charles Sturt University. Almost 100 members of the community (including council staff) have or are currently undertaking study. Four micro-units of study offered (Building Community Resilience; Leading Change; Transformational Leadership; Inclusive Community Engagement). Current students to link study to community projects.</p> <p>Funding received to purchase a Simtable – a 3D table-top resource that simulates the impact of severe weather events.</p> <p>Staff participating in Climate Risk Readiness Program.</p>
1.3	Plan for the regional impact of ageing populations on health services, accessible and affordable housing and employment	Accommodation and Ageing Population Project – MNCJO to partner with Universities, NSW Health, private providers to advocate for the development of innovative products and services to support an ageing population	On-going	<p>MNCJO participated in Healthy Ageing workshops held in Coffs Harbour and run by the Sax Institute and ‘Healthy North Coast’. Workshops commenced in June 2021. A report with Action Plan is expected in early 2022.</p> <p>The MNCJO has received funding under the Capacity Building Fund Round 2 to investigate the feasibility of establishing a Community Land Trust which aims to address housing issues in the region.</p>

2. Environment				
Goal: Enhance natural and cultural heritage				
No.	High Level Action	Activities	Progress	Comment
2.1	Plan for the regional impact of climate change on the community, environment, economy and council services	Renewable energy project – investigate renewable sources of energy which could be supplied on a regional/ local network. May require consultancy resources to identify projects and possible funding sources	On-going	Development of <i>Our Precious Resources Project</i> scoped involving procurement enabling access to bulk purchase of compost bins/ water tanks etc.
		Community Resilience Project – see above (Social Goals’)	On-going	Refer to comments in 1.2 above about the partnership the MNCJO has with Charles Sturt University
		Develop Regional Coastal Management Plan	On-going	Member Council staff involved in workshop with Department of Primary Industry and Fisheries on ‘Marine Estate Management Strategy’. Awaiting outcome of planning process
2.2	Preserve Strategic Biodiversity and identify land with high environmental value and biodiversity corridors across the region	Develop a biodiversity and wildlife corridor plan	On-going	See below
		Joint Organisation Bio-bank project – OLG to investigate possible approaches	On-going	Consultants engaged to explore opportunities to participate in Biodiversity Offset and Carbon Markets . Report completed and to be considered by the Board in early 2022. Funded by DPIE, the Koala Recovery Project seeks to improve koala conservation across the Hastings Macleay area by engaging with landholders, the community, research groups and government sectors to achieve better on-ground koala conservation outcomes. Innovative approaches to koala monitoring has included use of drones, koala detection dogs and ‘audio-moths’

2. Environment (continued)				
Goal: Enhance natural and cultural heritage				
No.	High Level Action	Activities	Progress	Comment
2.2 (cont).		Petroleum underground storage sites – Source funding from EPA for resources to facilitate council remediation activities. Build on 'Contaminated Lands' project. Koala Recovery Project – Approach DPIE to expand the Hastings Macleay project to include Bellingen	Not progressed Not progressed	Underground storage sites managed at individual council level Numerous discussions held with DPIE. Advice is that the Koala Recovery Project will not be expanded into Bellingen
2.3	Identify and protect areas and sites of Indigenous cultural heritage	Map Indigenous cultural heritage sites across the region	Not progressed	Not progressed

3. Economy				
Goal: A diverse and robust economy which strengthens existing and creates new industries and educational opportunities				
No.	High Level Action	Activities	Progress	Comment
3.1	Assess the availability of land across the region for different purposes and instigate cross council planning where land is scarce/ unavailable for a specific purpose	Develop a regional land use plan for housing, employment and infrastructure in a region of high value environmental and agricultural land	Not progressed	Not progressed

3 Economy (continued)				
Goal: A diverse and robust economy which strengthens existing and creates new industries and educational opportunities				
No.	High Level Action	Activities	Progress	Comment
3.2	Assess the potential for non-competing (for industry and workforce) 'Centres of Excellence' in different local government areas	Develop a Smart Region Strategy	Not progressed	Not progressed
3.3	Continue to support industries which deliver food security for the region and support a focus on agriculture and agriculture related industries	Explore energy and water innovation in agriculture	Not progressed	Bellingen Bushfire Recovery Program includes a food security initiative
3.4	Continue to support tourism as a main regional industry and explore options to 'keep tourists in the region' for longer	Inter-governmental co-ordination - decentralisation Ensure Destination Management Plans (DMPs) incorporate Indigenous tourism, accessible and inclusive tourism and 'experience' tourism	On-going Complete	Destination North Coast is an associate member of the MNCJO. The information shared through these joint meetings has been relayed to Destination NSW and relevant state government agencies These elements have all been captured in the North Coast DMP in various forms. The North Coast DMP has informed a variety of LGA DMPs as they look to leverage and capitalise on regional goals and opportunities that arise as funding becomes available. In turn, the inclusion of these themes at LGA level has informed the planning process for the execution of funding provided such as the \$1.25M Recovery for Regional Tourism grant allocated to the North Coast
3.5	Identify local and regional employment opportunities and train people (existing people and people entering the workforce) for growth sectors and jobs for the future	Explore opportunities to increase advanced manufacturing capabilities and capitalise on defence supply chains to open this up for innovation and employment in the region	Not progressed	Not progressed

3 Economy (continued)				
Goal: A diverse and robust economy which strengthens existing and creates new industries and educational opportunities				
No.	High Level Action	Activities	Progress	Comment
3.5 (cont)		Local Government Skills Strategy – Identify current and future resourcing options across the JO. Look particularly into the role of apprentices, boosting Indigenous workforce participation and consider Skills Tasmania as an example of a local government strategy that might be applied to the region Develop Regional Workforce Plans	On-going Completed	The North Coast Local Jobs Plan was released in October 2020. The MNCJO continues to work with Regional Development Australia (an Associate Member of the JO) and the Regional Leadership Executive in relation to skills development in the region. Funding of significant infrastructure (eg under the Fixing Country Bridges Program and the Coffs Harbour bypass) may contribute to a higher level interest in developing skills (especially through TAFE). Aboriginal participation in the workforce is a standing item for discussion at the RLE’s Economic and Workforce Development Sub-Committee (on which the MNCJO is represented) The North Coast NSW Employment Strategy and Action Plan was released in July 2020. The Plan sets out to guide systemic change within the North Coast that will support industry-led initiatives focused on building a vibrant future employment marketplace for the region

4. Infrastructure				
Goal: Vibrant, connected cities and centres				
No.	High Level Action	Activities	Progress	Comment
4.1	Support the roll out of reliable telecommunications and internet access across the region	Future-focused internet project – explore options for establishing a self-sufficient internet network in the Mid North Coast to remove reliance on the NBN. Look at Kangaroo Valley Broadband Network crowdfunding internet campaign as an example of an option that may be appropriate for the region	Not progressed	Not progressed. Engagement underway with Telco providers around provision of appropriate services during disasters/ emergencies. Telco providers invited to a Board Meeting to discuss this issue during the year
4.2	Restore and renew regional roads and bridges	Bridge prospectus developed for the MNCJO area with a list of bridges that need to be replaced. Prospectus used in submission for funding under Round 1 of the Fixing Country Bridges Program Develop a regional road and bridges hierarchy that can be used to leverage funding opportunities	On-going On-going	Under Round 1 of the Fixing Country Bridges Program, a grant of \$50M was allocated to Member Councils to replace 101 timber bridges. Work on these bridges has now commenced Discussions underway re regional approach to Fixing Country Roads
4.3	Design and create safe public places and preserve the unique regional /local character of cities towns and villagers	Conduct review of existing tourism infrastructure to ascertain possible improvements to increase time spent in the region	On-going	Member councils actively seek grant funding to upgrade tourism infrastructure through funds such as Stronger Country Communities, BLERF, Regional Tourism Fund etc

4. Infrastructure (continued)				
Goal: Vibrant, connected cities and centres				
No.	High Level Action	Activities	Progress	Comment
4.4	Develop good regional and interregional transport connections by road and rail	Explore alternative transport options to improve connectivity in the region – eg motorised pushbikes , scooters, increased bus services driverless buses and improved planning Ensure funding for the region’s airport developments	On-going Not progressed	Preliminary discussions held with Transport for NSW (TfNSW) about a joint approach to planning in the region. Workshops held with TfNSW on improved approaches to collaboration, planning for bridges and network planning. All JOs involved. Not progressed
4.5	Improve marine infrastructure to boost local economy	Investigate appropriate marine infrastructure across the area	Not progressed	Not progressed

5. Regional Leadership				
Goal: Effective and efficient governance and regional leadership				
No.	High Level Action	Activities	Progress	Comment
5.1	Drive local government sustainability	Establish MNCJO as an entity	Completed	MNCJO established as an entity. All legislative requirements satisfied. Only three out of the original six councils in collaboration. Sustainability Plan prepared and endorsed by the Board in June 2021
5.2	Represent the needs of the regional community to other levels of government and to non-government organisations	Develop Strategic Plan	Completed	Statement of Strategic Priorities developed in 2018 and reviewed and updated in April 2021.

5. Regional Leadership (continued)				
Goal: Effective and efficient governance and regional leadership				
No.	High Level Action	Activities	Progress	Comment
5.2 (cont)		<p>Investigate opportunities for regional shared services and projects</p> <p>Develop a Communications Plan to effectively engage stakeholders including the regional community</p> <p>Prioritise relationship building with State and Local Government</p>	<p>On-going</p> <p>On-going</p> <p>On-going</p>	<p>MNCJO is delivering projects across the region in the following areas:</p> <ul style="list-style-type: none"> • Koala Recovery Project • Regional Biodiversity Offset and Carbon Market projects • Fixing Country Bridges • Our Precious Resources Project • Engagement with JO EO and JO Chairs network • Regional Disaster Preparedness Project • Sustainability Project • Simtable • Climate Risk Ready Project • Resilience Partnership with Charles Sturt University • Circular Economy Project • Community Land Trust Project <p>Comms routinely undertaken where appropriate</p> <p>A Stakeholder Engagement Plan to be developed in the early part of 2022</p> <p>The MNCJO has built key relationships with:</p> <ul style="list-style-type: none"> • Destination North Coast and Regional Development NSW (Associate Members) • Regional NSW • OLG • TfNSW • Resilience Officer embedded in the JO • Norther Rivers JO <p>Strong advocacy undertaken on key issues including JO membership, Fire and Emergency Services Levy and Regional Road handover.</p>

5. Regional Leadership (continued)				
Goal: Effective and efficient governance and regional leadership				
No.	High Level Action	Activities	Progress	Comment
5.2 (cont)		Investigate opportunities for regional shared services and projects	On-going	Member councils are contributing to the management of the JO by sharing resources, for example in relation to financial and contract management. Further discussion required to determine what additional services can be shared.

6. Advocacy				
Goal: Effective relationships with NSW & Federal Governments to ensure the long term sustainability of local government in the region				
No.	High Level Action	Activities	Progress	Comment
6.1	Effectively work with state and federal governments to ensure resources are available for the Mid North Coast	<p>Advocate for FAG Grants redistribution to regional and rural councils</p> <p>Establish equitable handover arrangements for old Pacific Highway and bridges</p> <p>Smart Towns – fund equitable NBN roll-out to MNC communities</p> <p>Advocate for resources for Natural Disaster Recovery Arrangements</p> <p>Advocate for indexation of stormwater levy charges</p> <p>Advocate for Rural Fire Service – Service Level Agreements</p>	<p>On-going</p> <p>On-going</p> <p>Not progressed</p> <p>Completed</p> <p>Not progressed</p> <p>On-going</p>	<p>Advocacy on-going</p> <p>Advocacy on-going Ministerial commitment made in relation to handover prior to last State Government election</p> <p>Not progressed</p> <p>Regional Disaster Preparedness Officer embedded in MNCJO. Negotiations with Resilience NSW required to ensure on-going support.</p> <p>Not progressed</p> <p>Advocacy undertaken and on-going re the collection of Fire and Emergency Services Levy and quantum of the Rural Fire Service contribution. Issue also progressed with the JO Chairs forum</p>

Mid North Coast Joint Organisation

Statement of Strategic Priorities 2021

What is the Mid North Coast Joint Organisation?

The Mid North Coast Joint Organisation (MNCJO) represents a new way for its member councils to work together for the benefit of the region. Established in 2018, the MNCJO has three members:

- Bellingen Shire Council
- Kempsey Shire Council
- Port Macquarie-Hastings Council.

Together the councils cover an area of 8,658 square kilometres and a population of approximately 125,000 people.

Joint Organisations (JOs) were created in NSW following changes to the *Local Government Act 1993 (NSW)* in late 2017 and represent a different approach for councils to work strategically with the NSW Government.

The MNCJO's primary role is to support a shared approach to the vision and long-term development of the Mid North Coast region. It builds on previous work undertaken by the councils as members of the former Mid North Coast Regional Organisation of Councils.

The MNCJO is overseen by a Board comprising the Mayors from each Member Council, supported by the General Managers of each member council. Senior Managers from Regional NSW, Destination NSW and Regional Development Australia (RDA) also attend and provide reports to the Board. The NSW OLG relationship manager also attends.

What is the timing for this plan?

This Statement of Regional Priorities (Statement) is an update to the Statement from September 2018 to September 2021. From September 2021, a new three year term of local government will come into effect, with the MNCJO Chair elected for a two year term.

What was the process for preparing this plan?

This 2021 Statement has been developed through a mix of research and stakeholder consultation. A wide range of relevant documents including regional plans and regional economic development strategies from member councils were reviewed and a workshop of the MNCJO Board was held on April 9 2021. During this workshop, performance against the 2018 Statement was assessed to understand progress to date and to determine appropriate actions and activities for the future to achieve the strategic goals.

The 2021 Statement has been reviewed and updated throughout this process and was approved by the MNCJO Board on June 4, 2021.

When will this plan be reviewed?

This Statement will be reviewed annually and at the commencement of new terms of office for the MNCJO Board.

Vision for the Mid North Coast region

The MNCJO vision is to help create a vibrant, sustainable region underpinned by economic growth and a commitment to the social and environmental wellbeing of its communities.

Mission statement

To set priorities, lead and advocate for the Mid North Coast region and work collaboratively with the community, government and non- government organisations and business to achieve them.

Functions

The core functions of the MNCJO are:

- **Strategic planning and priority setting** – based on robust processes for identifying regional goals, with the flexibility to respond to changing priorities and needs of member councils as required
- **Intergovernmental collaboration** – building effective working relationships with other JOs, councils and the NSW and Australian Governments
- **Regional leadership and advocacy** – creating a shared purpose and strategic direction for the region and a commitment to constructive and cooperative implementation by all member councils
- **Building efficient and effective councils** – by examining opportunities for shared services and capacity building across the region.

Guiding principles

- Decisions are made with a whole of region focus Flexibility to respond to changing priorities and community needs
- Accountability to members and their communities of interest
- Commitment to collaboration and good working relationships
- Clear communication between members and other stakeholders
- Commitment to make MNCJO work effectively and efficiently
- Evaluation and reporting to ensure targeted outputs and outcomes
- Strong governance, with robust processes, accountability and transparent decision-making.

Strategic goals and actions

This 2021 Statement builds on the Strategic Plan (Plan) which was prepared in 2018. This 2021 Statement contains six strategic goals (which relate to the social, environmental, economic, infrastructure, governance and advocacy goals for the region), linked to a number of high level actions and more specific individual activities under each strategic goal.

The key partners and regional documents are also highlighted to ensure strategic alignment. In addition to the regional documents noted, there are also a large number of relevant documents prepared by each member council, including Community Strategic Plans, Local Environmental Plans and a wide range of strategies, plans and policies.



1. Social, health and wellness

Goal: an active, healthy, resilient and safe community

Key partners		Key regional documents
<ul style="list-style-type: none"> NSW Department of Premier and Cabinet NSW Department of Education NSW Department of Communities and Justice NSW Department of Planning, Industry and Environment NSW Health and Mid North Coast Local Health District 	<ul style="list-style-type: none"> NSW Land and Housing Corporation NSW Department of Primary Industries Australian Government Department of Social Services 	<ul style="list-style-type: none"> North Coast Regional Plan 2036 (being reviewed in 2021/22) North Coast Enabling Regional Adaptation (Adapt NSW) *Ageing Well in NSW: Seniors Strategy 2021-2031?? Community Strategic Plans prepared by Member Councils *Local Strategic Planning statements prepared by Member Councils Local Strategic Planning Statements prepared by member Councils NSW Housing Strategy 2041

No.	High level actions	Activities	Functional Area
1.1	Build capacity in the regional community to deal with severe weather events and natural disasters	<p>Strengthen the existing 'Resilience Partnership' with Charles Sturt University and the local community and ensure sustainable community projects are developed in the context of this partnership.</p> <p>Engage with Resilience NSW to embed 'Preparedness Recovery and Resilience Strategies' in the area covered by the MNCJO.</p> <p>Ensure local communities have access to information and technology relative to severe weather events in the region</p>	Leadership
1.2	Develop plan on regional housing supply, demand and housing affordability	MNCJO councils to collaborate around LSPs to influence zoning and unlock land supply	Planning, collaboration
		MNCJO to advocate to NSW government on regional housing issues	Collaboration
		Seek funding to investigate the feasibility of a community land trust in the region	Planning, collaboration
1.3	Collaborate with landholders (property, land and caravan parks) to understand crisis accommodation issues	Collaborate with RDA to finalise evidence base and bring back to the MNCJO	Collaboration

2. Environment

Goal: enhance natural and cultural heritage

Key partners		Key regional documents
<ul style="list-style-type: none"> Local Aboriginal Land Councils NSW Department of Primary Industries NSW Department of Planning, Industry and Environment NSW Environmental Protection Authority NSW Environment, Energy and Science Group North Coast Local Land Services 		<ul style="list-style-type: none"> North Coast Regional Plan 2036 (being reviewed in 2021/22) North Coast Enabling Regional Adaptation (Adapt NSW) NSW State Environmental Planning Policy (Koala Habitat Protection) 2021 North Coast Enabling Regional Adaptation report 2019 North Coast Regional Emergency Management Plan 2019 NSW Natural Disaster Resilience Program (Community Resilience Innovation Program) NSW Floodplain Development Manual 2005 Koala SEPP 2021 Community Strategic Plans Local Strategic Planning Statements

No.	High level actions	Activities	Functional Area
2.1	Preserve strategic biodiversity and identify land with high environmental value and biodiversity corridors across the region	Deliver Regional Biodiversity Offsetting and Carbon Project (funded by OLG Financial Sustainability Project) with appointed external consultants	Planning, collaboration
		Build on the success of the Koala Recovery Partnership to improve koala conservation across the MNCJO Region	Leadership, collaboration
2.2	Maintain focus on koala protection and habitat conservation and build on the Koala Recovery Project	Build koala priorities into council plans	Planning, research, collaboration
		Create shared priorities for koala protection with MNCJO, RDA and Local Land Services (LLS)	Collaboration
		Use evidence base established through Great Koala National Park and biodiversity work to advocate to other councils and NSW government	Collaboration, research
		Actively engage the timber industry in a conversation about the future of the region and develop an evidence base with the timber industry to get the best value out of this resource	Collaboration, research

2.3	Develop improved solutions for waste and water at a regional level	MNCJO to form working group with regional waste providers and all councils to develop a strategic waste plan	Leadership, collaboration, planning
		MNCJO build on discussion paper on water and work with other JOs to investigate opportunities for water authorities to link to JOs to collaborate in strategic water planning	Leadership, collaboration, planning
2.4	Develop a plan aligned to <i>Adapt North Coast</i> to facilitate actions for climate change adaptation at a regional level	MNCJO to align with priorities in the regional adaptation plan and source funding to implement initiatives on a regional basis, including microgrids and other adaptation strategies	Planning, collaboration

3. Economy

Goal: a diverse and robust economy which strengthens existing and creates new industries and educational opportunities

Key partners		Key regional documents
<ul style="list-style-type: none"> Regional Development Australia – Mid North Coast NSW Department of Regional NSW NSW Department of Planning, Industry and Environment NSW Department of Premier and Cabinet NSW Office of Local Government Property Council Australia Urban Development Institute of Australia North Coast Local Land Services TAFE NSW Schools and Early Education Centres Australian Government Department of Defence 	Destination NSW	<ul style="list-style-type: none"> North Coast Regional Plan 2036 (being reviewed in 2021/22) North Coast Enabling Regional Adaptation (Adapt NSW) A 20-Year Economic Vision for Regional NSW 2021 Hastings Macleay Regional Economic Development Strategy 2018-2022 Coffs Coast Regional Economic Development Strategy 2018-2022 Bellingen Shire Council Economic Development and Tourism Plan 2015-2020 Mid North Coast SMART Region Strategy 2018 RDA Mid North Coast Regional Plan North Coast Employment Strategy and Action Plan 2020-2025 Local Land Services North Coast Local Strategic Plan 2016-2021 Coffs Harbour Regional City Action Plan 2036 Port Macquarie Draft Regional City Action Plan 2036

No.	High level actions	Activities	Functional Area
3.1	Actively position the Mid North Coast as a great place to live, work, invest and play.	MNCJO in association with Destination NSW to lead Mid North Coast regional brand strategy across all councils	Planning, collaboration
		Identify opportunities for nature-based and indigenous tourism	Research, planning, collaboration
3.2	Support research to better understand responses to regional skills shortage	MNCJO to support the RDA work and its advocacy in this area	Research, collaboration
3.3	Support research for development and manufacture of assistive technologies, especially for aged care	MNCJO to support the RDA work and its advocacy in this area	Research, collaboration

4. Infrastructure

Goal: vibrant, connected cities and centres

Key partners		Key regional documents
<ul style="list-style-type: none"> Regional Development Australia – Mid North Coast NSW Department of Regional NSW NSW Department of Planning, Industry and Environment Infrastructure NSW Transport for NSW Property Council Australia Urban Development Institute of Australia North Coast Local Land Services 		<ul style="list-style-type: none"> North Coast Regional Plan 2036 (being reviewed in 2021/22) North Coast Enabling Regional Adaptation (Adapt NSW) A 20-Year Economic Vision for Regional NSW 2021 Hastings Macleay Regional Economic Development Strategy 2018-2022 Coffs Coast Regional Economic Development Strategy 2018-2022 Bellingen Shire Council Economic Development and Tourism Plan 2015-2020 Mid North Coast SMART Region Strategy 2018 Local Land Services North Coast Local Strategic Plan 2016-2021 Coffs Harbour Regional City Action Plan 2036 Port Macquarie Draft Regional City Action Plan 2036 Community Strategic Plans Local Strategic Planning Statements



No.	High level actions	Activities	Functional Area
4.1	Restore and renew regional roads and bridges	Continue to support member councils with roll out of MNCJO bridges project	Planning, collaboration
		Continue joint discussions regarding a regional approach other transport infrastructure.	Planning, collaboration
4.2	Design and create safe public places and preserve the unique regional/local character of cities, towns and villages	MNCJO councils to continue to actively seek grant funding to upgrade tourism infrastructure through funds such as Stronger Country Communities, BLERF, Regional Tourism Fund etc.	Planning, collaboration

5. Regional leadership

Goal: effective and efficient governance and regional leadership

Key partners	Key regional documents
<ul style="list-style-type: none"> Regional Leadership Executive Regional Development Australia – Mid North Coast NSW Department of Regional NSW NSW Office of Local Government NSW Department of Premier and Cabinet Other Joint Organisations 	<ul style="list-style-type: none"> Local Government NSW & Local Government Procurement NSW Local Government Professionals NSW Resilience NSW
	<ul style="list-style-type: none"> North Coast Regional Plan 2036 (being reviewed in 2021/22) North Coast Enabling Regional Adaptation (Adapt NSW) Community Strategic Plans prepared by Member Councils Local Strategic Planning Statements RDA Mid North Coast Regional Plan

No.	High level actions	Activities	Functional Area
5.1	Develop consistency across the region with all councils having preparedness/recovery/resilience officers to enable LGA and regional response to disaster and embed the function into the core business of councils.	MNCJO to identify needs for each council and engage directly with Resilience NSW to obtain funding for these resources	Planning, collaboration
5.2	Improve financial sustainability of local governments in the MNCJO	MNCJO to undertake research to develop an evidence base to evaluate how much % increase in FAGs would lead to increased skills/jobs etc.	Leadership, research, collaboration
		MNCJO to advocate to LG NSW and federal government on FAGs	Leadership, collaboration
		Identify opportunities for shared procurement to improve efficiency and effectiveness of service delivery	Planning, collaboration
5.3		Continue to engage with neighbouring Local Government Areas about possible membership/associate membership of the MNCJO	

6. Advocacy

Goal: effective relationships with NSW and federal governments to ensure the long term sustainability of local government in the region

Key partners	Key regional documents
<ul style="list-style-type: none"> Regional Leadership Executive NSW Department of Regional NSW NSW Office of Local Government NSW Department of Premier and Cabinet Other Joint Organisations Local Government NSW & Local Government Procurement NSW Local Government Professionals NSW NSW Department of Housing Transport for NSW 	<ul style="list-style-type: none"> Australian Department of Infrastructure, Transport, Regional Development and Communications Department of Agriculture, Water and Australian Department of Environment and Department of Industry, Science, Energy and Resources Australian Government Department of Social Services
	<ul style="list-style-type: none"> North Coast Regional Plan 2036 (being reviewed in 2021/22) Community Strategic Plans prepared by Member Councils Local Strategic Planning Statements prepared by Member Councils RDA Mid North Coast Regional Plan Funding agreements MNCJO Communications Plan

No.	High level actions	Activities	Functional Area
6.1	Improve coverage, speed and connectivity issues in the region	MNCJO to advocate to NBN and phone companies to improve bandwidth, availability and consistency, generally and during natural disasters	Leadership, collaboration



6.2	Develop consistency across the region with all councils having recovery officer to lead planning and implementation of recovery	MNCJO to identify needs for each council and engage directly with Resilience NSW to obtain funding for these resources	Planning, collaboration
6.3	Improve coordination and understanding of which body/agencies/department is doing to ensure efficiency of solution development and delivery	MNCJO to engage (potentially via Regional Leadership Executive) to understand existing and future initiatives in the region	Leadership, collaboration
		Schedule regular catch ups with Chairs of MNCJO and Chairs of RDA to plan each quarter	Planning, collaboration
		Develop communications plan around joint mayoral statements following meetings or initiative funding or implementation	Planning, collaboration



GENERAL PURPOSE FINANCIAL STATEMENTS

for the year ended 30 June 2021

Mid North Coast Joint Organisation

General purpose financial statements for the year ended 30 June 2021

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Mid North Coast Joint Organisation is constituted under the *Local Government Act 1993 (NSW)* and has its principal place of business at:

Mid North Coast Joint Organisation
17 Burrawan Street
Port Macquarie NSW 2444

Through the use of the internet, we have ensured that our reporting is timely, complete and available at minimum cost. All press releases, financial statements and other information are publicly available on our website: www.mncjo.nsw.gov.au

Mid North Coast Joint Organisation

Statement by Members of the Board and Management

made pursuant to Section 413(2c) of the *Local Government Act 1993 (NSW)*

The attached general purpose financial statements have been prepared in accordance with:

- * the *Local Government Act 1993 (NSW)* (as amended) and the regulations made thereunder.
- * the Australian Accounting Standards - Simplified Disclosures and other pronouncements of the Australian Accounting Standards Board
- * the Joint Organisations Supplement to the Local Government Code of Accounting Practice and Financial Reporting

To the best of our knowledge and belief, these statements:

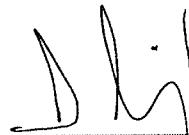
- * present fairly Mid North Coast Joint Organisation's operating result and financial position for the period, and
- * accord with Mid North Coast Joint Organisation's accounting and other records.

We are not aware of any matter that would render this report false or misleading in any way.

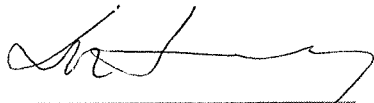
Signed in accordance with a resolution of the Board of Mid North Coast Joint Organisation made on 19 October 2021



Name: Liz Campbell
Chairperson
19/10/21



Name: Dominic King
Voting Representative Board Member
19/10/21



Name: Liz Jeremy
Executive Officer
19/10/21

Mid North Coast Joint Organisation

Statement of Income and Accumulated Surplus for the year ended 30 June 2021

	Notes	2021 \$	2020 \$
Income:			
Member council contributions	B1-1	203,000	185,000
Grants provided for operating purposes	B1-2	634,263	317,131
Interest and investment revenue	B1-3	46	240
Other Income	B1-4	8,663	5,661
Total income		845,972	508,032
Expenses			
Employee benefits and on-costs		101,762	188,860
Administrative Expenses	B2-1	282,611	71,152
Total expenses		384,373	260,012
Net operating result for the year		461,599	248,020
Net result for the year		461,599	248,020
Accumulated surplus at 1 July		562,298	314,278
Accumulated surplus at 30 June		1,023,897	562,298

The above Statement of Income and Accumulated Surplus should be read in conjunction with the accompanying notes.

Mid North Coast Joint Organisation

Statement of Financial Position as at 30 June 2021

	Notes	2021 \$	2020 \$
ASSETS			
Current assets			
Cash and cash equivalents	C1-1	1,095,734	539,681
Receivables	C1-2	-	57,230
Total current assets		1,095,734	596,911
Non-current assets			
Total non-current assets		-	-
Total assets		1,095,734	596,911
LIABILITIES			
Current liabilities			
Payables	C3-1	51,358	15,703
Employee benefit provisions	C3-2	20,479	18,910
Total current liabilities		71,837	34,613
Non-current liabilities			
Total non-current liabilities		-	-
Total liabilities		71,837	34,613
Net assets		1,023,897	562,298
EQUITY			
Accumulated Surplus		1,023,897	562,298
Total equity		1,023,897	562,298

The above Statement of financial position should be read in conjunction with the accompanying notes.

Mid North Coast Joint Organisation

Statement of Cash Flows for the year ended 30 June 2021

	2021	2020
Notes	\$	\$
Cash flows from operating activities		
Receipts:		
Contributions from member councils	253,000	135,000
User charges and fees	-	-
Grants	634,263	317,131
Interest received	46	240
Other income	8,663	5,661
Payments:		
Employees and services	(339,919)	(255,036)
Borrowing costs	-	-
Net cash provided from (or used) in operating activities	556,053	202,996
Net increase/(decrease) in cash and cash equivalents	556,053	202,996
Cash and cash equivalents at beginning of reporting period	539,681	336,685
Cash and cash equivalents at end of reporting period	1,095,734	539,681

The above Statement of cash flows should be read in conjunction with the accompanying notes.

Mid North Coast Joint Organisation

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A. About the Joint Organisation and these financial statements

A1. Basis of Preparation

These financial statements were authorised for issue by the Board of the Joint Organisation on The Board has the power to amend and reissue these financial statements.

The principal accounting policies adopted in the preparation of these financial statements are set out below.

These general purpose financial statements have been prepared in accordance with Australian Accounting Standards - Simplified Disclosures, the *Local Government Act 1993 (NSW)* and Regulations, and the Joint Organisation Code of Accounting Practice and Financial Reporting. Mid North Coast Joint Organisation is a not-for-profit entity. The financial statements are presented in Australian dollars and are rounded to the nearest thousand dollar.

a. New and amended standards adopted by Mid North Coast Joint Organisation

The Mid North Coast Joint Organisation has early adopted AASB 1060 *General Purpose Financial Statements - Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities*, the adoption of this standard has not affected the reported financial position or performance of the Mid North Coast Joint organisation, however certain disclosures have been added, amended or omitted.

b. Historical cost convention

These financial statements have been prepared under the historical cost convention.

c. Significant accounting estimates and judgements

The preparation of financial statements requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the JO's accounting policies. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that may have a financial impact on the JO and that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions

Mid North Coast Joint Organisation makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year include:

employee benefit provisions - refer Note C3-2

Significant judgements in applying the JO accounting policies

None are applicable at this stage.

Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of associated GST, unless the GST incurred is not recoverable from the taxation authority. In this case it is recognised as part of the cost of acquisition of the asset or as part of the expense.

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the taxation authority is included with other receivables or payables in the Statement of Financial Position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities that are recoverable from, or payable to, the taxation authority are presented as operating cash flows.

B. Financial Performance**B1. Sources of income****B1-1 Member Council contributions**

	2021	2020
	\$	\$
Port Macquarie Hastings Council	121,000	115,000
Kempsey Shire Council	51,000	45,000
Bellingen Shire Council	31,000	25,000
Total member council contributions	203,000	185,000

Accounting policy

Contributions by member councils are recognised as revenue at the point in time when the amount to be paid for the period has been determined and communicated to councils. The contribution may be in the form of a cash payment or non-monetary contribution (which is recorded at its fair value).

The methodology for determining the contributions is:

- equal contributions by all member councils in order to perform the principal functions of delivering on strategic regional priorities, regional leadership and intergovernmental cooperation.
- contributions by participating member councils for the functions of enhancing strategic capacity and direct service delivery.

B. Financial Performance**B1-2 Grants**

	Operating		Capital	
	2021	2020	2021	2020
	\$	\$	\$	\$
Resilience NSW - Administration Costs	12,918	-	-	-
Office of Local Government (OLG) joint organisation capacity building funding	150,000	150,000	-	-
Office of Environment & Heritage - Saving our Species - Koala Recovery Partnership	150,000	150,000	-	-
Office of Local Government - Increasing Resilience to Climate Change	58,400	-	-	-
Office of Local Government - BCRRF Simtable for Community Empowerment	157,945	-	-	-
Office of Environment & Heritage - FABCON Grant	-	17,131	-	-
Koala Hospital Port Macquarie	105,000	-	-	-
Total grants	634,263	317,131	-	-
Comprising:				
- Commonwealth funding				
- State funding	634,263	317,131	-	-
- Other funding	-	-	-	-
	634,263	317,131	-	-
Timing of revenue recognition				
Grants recognised over time	-	-		
Grants recognised at a point in time	634,263	317,131	-	-
Total grants	634,263	317,131	-	-

Accounting policy**Grants - enforceable agreement with sufficiently specific performance obligations**

Grant revenue arising from an agreement which is enforceable and contains sufficiently specific performance obligations is recognised as or when control of each performance obligation is transferred.

The performance obligations are varied according to the agreement but include reaching project milestones, completion of grant acquittals, whether the grant will be refunded if performance obligations are not met.

Performance obligations may be satisfied either at a point in time or over time and this is reflected in the revenue recognition pattern. Point in time recognition occurs when the beneficiary obtains the control of the goods/services at a single time (e.g. completion of the project when a report / outcome is provided), whereas over time recognition is where the control of the services is ongoing throughout the project (e.g. provision of community health services through the year)

Where control is transferred over time, generally the input methods of costs or time are deemed to be the most appropriate methods to reflect the transfer of the benefit.

Capital grants

Capital grants received under an enforceable contract for the acquisition or construction of infrastructure, property, plant and equipment to identified specifications which will be under the Mid North Coast Joint Organisation's control on completion are recognised as revenue and when the obligation to construct or purchase is completed.

For construction projects, this is generally as the construction progresses in accordance with costs incurred since this is deemed to be the most appropriate measure of the completeness of the construction project.

For acquisition of assets, the revenue is recognised when the asset is acquired and controlled by the Mid North Coast Joint Organisation.

Other grants

Assets (e.g cash) received from other grants are recognised at fair value when the asset is received. The Mid North Coast Joint Organisation considers whether there are any related liability or equity items associated with the asset which are recognised in accordance with the relevant accounting standard.

Once the assets and liabilities have been recognised then income is recognised for any remaining asset value at the time that the asset is received.

B. Financial Performance**B1-3 Interest and investment income**

	2021	2020
	\$	\$
Interest in financial assets measured at amortised cost	46	240
Total interest and investment income	46	240

Accounting policy

Interest and investment income is recognised using the effective interest rates at the date that interest is earned.

B1-4 Other income

	2021	2020
	\$	\$
Contribution from Local Land Services - Koala Recovery Partnership	3,000	-
Other	5,663	5,661
Total other income	8,663	5,661

Accounting policy

Other income is recorded when the payment is due, the value of the payment is notified, or the payment is received, whichever occurs first.

Gains and losses on disposals are determined by comparing proceeds with carrying amount. The gain or loss on sale of an asset is determined when control of the asset has irrevocably passed to the buyer and the assets is de-recognised.

B2. Costs of providing services**B2-1 Administrative Expenses**

	2021	2020
	\$	\$
Contractor and consultancy costs		
- Project Manager Services	44,745	-
- Biodiversity Stewardship Project	68,692	-
- Koala Monitoring Program consultancy costs	116,373	-
- University Technology Sydney - Micromex Research- Community Survey	-	30,000
Advertising	440	2,290
Remuneration of auditors	10,000	6,660
Catering	-	1,315
Office Expenses	11,412	7,829
Other	13,910	15,887
Sitting Fees	250	3,500
Travelling	32	3,671
Return of Office of Environment & Heritage - FABCON Grant	16,757	-
Total administrative expenses	282,611	71,152

Accounting policy**Employee benefit expenses**

Employee benefit expenses are recorded when the service has been provided to the employee.

Contributions to define contribution plans are recognised as an expensed as they become payable. Prepaid contributions are recognised as an asset to the extent that a cash refund or a reduction of the future payments is available

Administrative expenses

Administrative expenses are recorded on an accruals basis as the Mid North Coast Joint Organisation receives the goods or services.

C. Financial position**C1. Assets we manage****C1-1 Cash and cash equivalents**

	2021 \$	2020 \$
Cash at bank and on hand	1,095,734	539,681
	1,095,734	539,681
Restricted cash and cash equivalents		
External restrictions	679,579	276,520
Unrestricted	416,155	263,161
	1,095,734	539,681
Restricted cash and cash equivalents		
Total cash and cash equivalents per Statement of Financial Position	1,095,734	539,681
Balances as per Statement of Cash Flows	1,095,734	539,681

Accounting policy

For Statement of Cash Flow presentation purposes, cash and cash equivalents include: cash on hand; deposits held at call with financial institutions; other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value; and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities on the Statement of Financial Position.

C1-2 Receivables

	2021	2020
	\$	\$
Receivables from member councils	-	55,000
Other (GST receivable)	-	2,065
Other	-	165
Total	-	57,230
Net Receivables	-	57,230

Accounting policy

Receivables are recognised initially at fair value and subsequently measured at amortised cost using the effective interest method, less provision for impairment. Receivables are generally due for settlement within 30 days.

Impairment of financial assets measured at amortised cost is recognised on an expected credit loss (ECL) basis.

The Mid North Coast Joint Organisation applies the simplified approach for receivables in providing for expected credit losses prescribed by AASB 9, which permits the use of the lifetime expected loss provision. To measure the expected credit losses, debtors have been grouped based on shared credit risk characteristics and the days past due.

The Joint Organisation has not recognised a provision for impairment at 30 June 2021 on the basis that the Mid North Coast Joint Organisation has no history of credit losses being incurred.

C2. Leasing activities

C2-1 Joint Organisation as a lessee

(a) Mid North Coast Joint Organisation as a lessee

The Mid North Coast Joint Organisation has one lease for a vehicle. Information relating to the lease in place and associated balances and transactions is provided below.

The JO has been provided with a vehicle for use in its operations. There is no official lease and the lessor can request the return of the vehicle at any time.

This lease is considered a short-term lease and as such is exempt from AASB 16 reporting.

Accounting policy

At inception of a contract, the Mid North Coast Joint Organisation assesses whether a lease exists – i.e. does the contract convey the right to control the use of an identified asset for a period of time in exchange for consideration?

The Mid North Coast Joint Organisation has elected not to separate non-lease components from lease components for any class of asset and has accounted for payments as a single component.

At the lease commencement, the Mid North Coast Joint Organisation recognises a right-of-use asset and associated lease liability for the lease term. The lease term includes extension periods where the Mid North Coast Joint Organisation believes it is reasonably certain that the option will be exercised.

The right-of-use asset is measured using the cost model where cost on initial recognition comprises: the lease liability, initial direct costs, prepaid lease payments, estimated cost of removal and restoration, less any lease incentives. The right-of-use is depreciated over the lease term on a straight-line basis and assessed for impairment in accordance with the impairment of asset accounting policy.

The lease liability is initially recognised at the present value of the remaining lease payments at the commencement of the lease. The discount rate is the rate implicit in the lease, however where this cannot be readily determined then the Mid North Coast Joint Organisation's incremental borrowing rate for a similar term with similar security is used.

Subsequent to initial recognition, the lease liability is measured at amortised cost using the effective interest rate method. The lease liability is re-measured when there is a lease modification or change in estimate of the lease term or index upon which the lease payments are based (e.g. CPI).

Where the lease liability is re-measured, the right-of-use asset is adjusted to reflect the re-measurement.

Exceptions to lease accounting

Mid North Coast Joint Organisation has applied the exceptions to lease accounting for both short-term leases (i.e. leases with a term of less than or equal to 12 months) and leases of low-value assets. The Mid North Coast Joint Organisation recognises the payments associated with these leases as an expense on a straight-line basis over the lease term.

C3. Liabilities of the joint organisation**C3-1 Payables**

	2021 \$	2020 \$
Trade payables	26,823	796
Accrued expenses	24,535	14,907
Total payables	51,358	15,703

Accounting policy

The Mid North Coast Joint Organisation measures all financial liabilities initially at fair value less transaction costs, subsequent financial liabilities are measured at amortised cost using the effective interest rate method.

Trade payables represent liabilities for goods and services provided to the Mid North Coast Organisation prior to the end of financial period that are unpaid. The amounts are unsecured and are usually paid within 30 days of recognition.

C3-2 Employee benefits

	2021		2020	
	Current	Non-Current	Current	Non-Current
	\$	\$	\$	\$
Employee benefits provisions				
Annual leave	3,265	-	4,790	-
Long service leave	17,214	-	14,120	-
Total employee benefit provisions	20,479	-	18,910	-
Current employee benefit provisions not expected to be settled within the next 12 months	-	-	7,113	-

Accounting policy*Short-term obligations*

Liabilities for wages and salaries, (including non-monetary benefits and annual leave expected to be wholly settled within 12 months after the end of the period in which the employees render the related service) are recognised in respect of employees' services up to the end of the reporting period and are measured at the amounts expected to be paid when the liabilities are settled. The liability for annual leave is recognised in the provision for employee benefits. All other short-term employee benefit obligations are presented as payables.

Other long-term employee benefit obligations

The liability for long service leave and annual leave that is not expected to be wholly settled within 12 months after the end of the period in which the employees render the related service is recognised in the provision for employee benefits and measured as the present value of expected future payments to be made in respect of services provided by employees up to the end of the reporting period using the projected unit credit method.

Consideration is given to expected future wage and salary levels, experience of employee departures, and periods of service. Expected future payments are discounted using market yields at the end of the reporting period on national government bonds with terms to maturity and currency that match, as closely as possible, the estimated future cash outflows.

On-costs

The employee benefit provisions include the aggregate on-cost liabilities that will arise when payment of current employee benefits is made in future periods.

These amounts include superannuation, payroll tax and workers compensation expenses which will be payable upon the future payment of certain leave liabilities which employees are entitled to at the reporting period.

The obligations are presented as current liabilities in the Statement of Financial Position if the Mid North Coast Joint Organisation does not have an unconditional right to defer settlement for at least 12 months after the reporting date, regardless of when the actual settlement is expected to occur.

D. Risks and accounting uncertainties

D1. Financial risk management

Risk management

The Mid North Coast Joint Organisation's activities expose it to a variety of financial risks including credit risk, liquidity risk and interest rate risk.

Financial risk management is carried out by the finance team under policies approved by the Mid North Coast Joint Organisation Board.

The fair value of receivables, investments and financial liabilities approximates the carrying amount.

D2. Contingencies

The Mid North Coast Joint Organisation is a member of Statewide Mutual, a mutual pool scheme providing liability insurance to local government.

Membership includes the potential to share in either the net assets or liabilities of the fund depending on its past performance. The Mid North Coast Joint Organisation's share of the net assets or liabilities reflects the contributions to the pool and the result of insurance claims within each of the fund years.

The future realisation and finalisation of claims incurred but not reported to 30 June 2021 may result in future liabilities or benefits as a result of past events that the JO will be required to fund or share respectively.

E. People and relationships

E1. Related Party Disclosures

E1-1 Key management personnel

Key management personnel (KMP) of the Mid North Coast Joint Organisation are those persons having the authority and responsibility for planning, directing and controlling the activities of the Mid North Coast Joint Organisation, directly or indirectly.

The aggregate amount of KMP compensation included in the Income Statement and Other Comprehensive Income is \$44,995 (2020: \$79,511)

Other transactions with KMP and their related parties

There were no other transactions between the JO and the KMP and their related parties (2020:nil).

E1-2 Other related parties

There were no transactions between the JO and other related parties (2020:nil)

E2. Other relationships**E2-1 Audit fees**

	2021	2020
Auditors of the JO - NSW Auditor-General:		
Audit of financial statements	10,000	6,660
Total fees paid or payable to the Auditor-General	10,000	6,660

F. Other matters**F1. Commitments**

The Mid North Coast Joint Organisation does not have any commitments relating to the acquisition of property, plant and equipment that are not recognised in the financial statements as liabilities

F2. Events occurring after reporting date

There are no non-adjusting events that have occurred after the reporting date

Mid North Coast Joint Organisation

General Purpose Audit Reports

for the year ended 30 June 2021



INDEPENDENT AUDITOR'S REPORT

Report on the general purpose financial statements

Mid North Coast Joint Organisation

To the Board of the Mid North Coast Joint Organisation

Opinion

I have audited the accompanying financial statements of Mid North Coast Joint Organisation (the Joint Organisation), which comprise the Statement by Members of the Board and Management, the Statement of Income and Accumulated Surplus for the year ended 30 June 2021, the Statement of Financial Position as at 30 June 2021, and Statement of Cash Flows for the year ended 30 June 2021 and notes comprising a summary of significant accounting policies and other explanatory information.

In my opinion:

- the Joint Organisation's accounting records have been kept in accordance with the requirements of the *Local Government Act 1993*, Chapter 13, Part 3, Division 2 (the Division)
- the financial statements:
 - have been prepared, in all material respects, in accordance with the requirements of this Division
 - are consistent with the Joint Organisation's accounting records
 - present fairly, in all material respects, the financial position of the Joint Organisation as at 30 June 2021, and of its financial performance and its cash flows for the year then ended in accordance with Australian Accounting Standards–Simplified Disclosures
- all information relevant to the conduct of the audit has been obtained
- no material deficiencies in the accounting records or financial statements have come to light during the audit.

My opinion should be read in conjunction with the rest of this report.

Basis for Opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under the standards are described in the 'Auditor's Responsibilities for the Audit of the Financial Statements' section of my report.

I am independent of the Joint Organisation in accordance with the requirements of the:

- Australian Auditing Standards
- Accounting Professional and Ethical Standards Board's APES 110 'Code of Ethics for Professional Accountants (including Independence Standards)' (APES 110).

I have fulfilled my other ethical responsibilities in accordance with APES 110.

Parliament promotes independence by ensuring the Auditor-General and the Audit Office of New South Wales are not compromised in their roles by:

- providing that only Parliament, and not the executive government, can remove an Auditor-General
- mandating the Auditor-General as auditor of joint organisations
- precluding the Auditor-General from providing non-audit services.

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

The Board's Responsibilities for the Financial Statements

The Board is responsible for the preparation and fair presentation of the financial statements in accordance with Australian Accounting Standards–Simplified Disclosures and the *Local Government Act 1993*, and for such internal control as the Board determines is necessary to enable the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board is responsible for assessing the Joint Organisation's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting.

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to:

- obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error
- issue an Independent Auditor's Report including my opinion.

Reasonable assurance is a high level of assurance, but does not guarantee an audit conducted in accordance with Australian Auditing Standards will always detect material misstatements. Misstatements can arise from fraud or error. Misstatements are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions users take based on the financial statements.

A description of my responsibilities for the audit of the financial statements is located at the Auditing and Assurance Standards Board website at: www.auasb.gov.au/auditors_responsibilities/ar4.pdf. The description forms part of my auditor's report.

The scope of my audit does not include, nor provide assurance:

- that the Joint Organisation carried out its activities effectively, efficiently and economically
- about the security and controls over the electronic publication of the audited financial statements on any website where they may be presented
- about any other information which may have been hyperlinked to/from the financial statements.



Gearoid Fitzgerald

Delegate of the Auditor-General for New South Wales

22 October 2021
SYDNEY



Liz Jeremy
Executive Officer
Mid North Coast Joint Organisation
c/- Port Macquarie-Hastings Council
PO Box 84
PORT MACQUARIE NSW 2444

Contact: Gearoid Fitzgerald
Phone no: 02 9275 7392
Our ref: D2122848/1867

22 October 2021

Dear Ms Jeremy

**Report on the Conduct of the Audit
for the year ended 30 June 2021
Mid North Coast Joint Organisation**

I have audited the general purpose financial statements (GPFS) of the Mid North Coast Joint Organisation (the Joint Organisation) for the year ended 30 June 2021 as required by section 415 of the *Local Government Act 1993* (the Act).

I expressed an unmodified opinion on the Joint Organisation's GPFS.

This Report on the Conduct of the Audit (the Report) for the Joint Organisation for the year ended 30 June 2021 is issued in accordance with section 417 of the Act. This Report should be read in conjunction with my audit opinion on the GPFS issued under section 417(2) of the Act.

PERFORMANCE

Net operating result

The Joint Organisation's net operating result for the year ended 30 June 2021 was \$461,599.

The Joint Organisation's primary income source during the year was from operating and capital grants of \$634,263 which contributed to 75.0 per cent of the Joint Organisation's income from continuing operations of \$845,972. This included \$157,945 from NSW Government under the Bushfire Resilience and Recovery program, \$150,000 Capacity Building grant from the NSW Government, \$105,000 from Koala Conservation Australia (Koala Hospital) and a \$150,000 Koala Recovery Partnership conservation grant from the former Office of Environment & Heritage. The Joint Organisation also received \$203,000 of income from member council contributions.

The Joint Organisation's total operating expenses from continuing operations for the year ended 30 June 2021 was \$384,373 which consisted of employee benefits and on-costs of \$101,762 and administration expenses of \$282,611.

Financial position

At 30 June 2021, the Joint Organisation had total assets of \$1,095,734 and net assets of \$1,023,897. The Joint Organisation's asset balance consists entirely of cash and cash equivalents.

OTHER MATTERS

Impact of new accounting standards

AASB 1060 'General Purpose Financial Statements – Simplified Disclosures for For-Profit and Not-for-Profit Tier 2'

The Joint Organisation adopted the new accounting standard AASB 1060 'General Purpose Financial Statements – Simplified Disclosures for For-Profit and Not-for-Profit Tier 2' in its 2020–21 financial statements.

AASB 1060 sets out a new, separate disclosure Standard to be applied by all entities that are reporting under Tier 2 of the Differential Reporting Framework in AASB 1053 'Application of Tiers of Australian Accounting Standards'. AASB 1060 has been developed based on a new methodology and principles to determine the Tier 2 disclosures that are necessary for meeting user needs.

AASB 1060 reduces the reporting requirements of entities using the current Tier 2 reporting requirements for preparing general purpose financial statements.

The adoption of AASB 1060 has not affected the reported financial position or performance of the Joint Organisation, however certain disclosures have been added, amended or omitted.

Legislative compliance

My audit procedures did not identify any instances of non-compliance with legislative requirements or a material deficiency in the Joint Organisation's accounting records or financial statements. The Joint Organisation's:

- accounting records were maintained in a manner and form to allow the GPFS to be prepared and effectively audited
- staff provided all accounting records and information relevant to the audit.

The Joint Organisation's:

- accounting records were maintained in a manner and form that facilitated the preparation and the effective audit of the GPFS
- staff provided all accounting records and information relevant to the audit.



Gearoid Fitzgerald
Delegate of the Auditor-General for New South Wales

cc: Cr Liz Campbell, Chairperson
Kiersten Fishburn, Secretary of the Department of Planning, Industry and Environment