



NORTHERN  
**RIVERS**  
JOINT ORGANISATION



NORTHERN RIVERS JOINT ORGANISATION  
**Annual Performance Statement 2021-22**

Sustainable. Resilient. Prosperous.



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## **Acknowledgement of Country**

The Northern Rivers Joint Organisation acknowledges the Bundjalung people – the Traditional Custodians of the lands in our region – and pays respect to Elders past, present and emerging.

## About this Annual Performance Statement

Like all NSW councils, county councils and joint organisations, the Northern Rivers Joint Organisation (NRJO) is subject to the robust and rigorous integrated planning and reporting requirements set out in the *Local Government Act 1993* and *Local Government (General) Regulation 2021*.

Under this framework, the NRJO must prepare and publish on its website an Annual Performance Statement.

As the key point of accountability with its member councils and local Northern Rivers communities, this Annual Performance Statement provides a 'report card' on the NRJO's progress towards achieving /delivering its strategic regional priorities during 2021–2022.

Prepared in accordance with the Integrated Planning & Reporting Guidelines for Local Government in NSW, this Annual Performance Statement also contains a copy of the NRJO's audited financial reports and other required statutory information for the 2021–2022 period.

## Message from the Chair

Tragically, the 2021–2022 reporting period will forever be remembered for the unprecedented flood disaster that devastated the Northern Rivers region.

Our thoughts remain always with those who lost loved ones during the February/March 2022 floods as well as those in our community still suffering from the devastation wreaked by this catastrophic event.

For the Northern Rivers Joint Organisation, making sure these thoughts are matched only by lasting and meaningful action will undoubtedly be at the forefront of our mission for many years to come.

Towards the end of 2021–2022, the foundations of that action were already being laid with the focus of our strategic regional priorities shifting to the region's recovery and rebuilding needs.

As the recognised voice for our 6 member councils in leading advocacy on issues of regional significance, the community can be assured we are committed to ensuring the:

- Northern Rivers Reconstruction Corporation delivers the projects and programs required to rebuild our flood impacted communities
- NSW and Australian Governments implement the recommendations of the independent and parliamentary inquiries into the flood disaster.

With the formation of a new Board following the latest local government elections in December 2021, the past financial year was also one of transition for the Northern Rivers Joint Organisation.

I would like to sincerely thank the previous Board for such dedicated service to the Northern Rivers region during its inaugural term, which was extended into the first quarter of 2021–2022 with the delay of elections due to the COVID-19 pandemic.

Although only a relatively new local government organisation, improving the Northern Rivers Joint Organisation's maturity and effectiveness so it has the necessary capacity to properly support member councils will be a focus of the new Board over its term.

Lastly, thank you to my fellow Board members for their trust and confidence in electing me to lead the Northern Rivers Joint Organisation for the next 2 years.

Despite several years shaped by the challenges and uncertainty of natural disasters and the COVID-19 pandemic, we remain optimistic about the opportunities for the Northern Rivers to build back better and more resilient than ever.

**Councillor Sharon Cadwallader**

Northern Rivers Joint Organisation Chair

## PART 1: ABOUT THE NORTHERN RIVERS JOINT ORGANISATION

### Profile

Formed in June 2018, the Northern Rivers Joint Organisation (NRJO) is one of a network of 13 joint organisations established for regional areas by the NSW Government.

Joint organisations are local government entities with legal powers that enable its member councils to work together at a regional level – as well as with state agencies and other organisations – to achieve better planning, economic, infrastructure and service delivery outcomes for their communities.

Like all joint organisations, the NRJO has 3 principal functions enshrined in the *Local Government Act 1993*:

- establish strategic regional priorities and develop strategies and plans for delivering those priorities
- provide regional leadership and advocate for strategic regional priorities
- identify and take up opportunities for inter-governmental co-operation on regional matters.

Six member councils make up the NRJO – Ballina Shire, Byron Shire, Kyogle, Lismore City, Richmond Valley and Tweed Shire councils.

As the peak body for local government in the Northern Rivers, the NRJO is the recognised voice for a region spanning more than 10,000 square kilometres from Tweed Heads in the north to just beyond Evans Head in the south and to Woodenbong and Tabulam in the west.

### Vision

A unified region of well connected, integrated communities affording its people a unique balance of place, lifestyle and opportunity which is known to the nation and the world for its outstanding environmental and scenic values, commitment to sustainability, respect for Aboriginal culture, openness to visitors, entrepreneurial drive, creative and collective spirit and culture, and support for our primary producers.

### Governing body

All joint organisations are governed by a board, whose role is to direct and control its affairs in accordance with the *Local Government Act 1993*.

As required, the NRJO's Board consists of the current mayors of its 6 member councils – who are referred to as 'voting representatives' and each entitled to vote on matters considered at Board meetings.

A chairperson and deputy chairperson are elected by the governing body from amongst its members to hold office for 2 years.

Following the most recent local government elections held on 4 December 2021, a new NRJO Board was constituted:

- Councillor Sharon Cadwallader, Mayor Ballina Shire Council (Chair)
- Councillor Kylie Thomas, Mayor Kyogle Shire Council (Deputy Chair)
- Councillor Michael Lyon, Mayor Byron Shire Council
- Councillor Steve Krieg, Mayor Lismore City Council
- Councillor Robert Mustow, Mayor Richmond Valley Council
- Councillor Chris Cherry, Mayor Tweed Shire Council

Ordinary meetings of the NRJO Board are held quarterly, the agendas and minutes of which are publicly available at <https://www.northernriversjo.nsw.gov.au/about-us/meetings>. These meetings are subject to the requirements of the Act.

All board members are subject to the NRJO's adopted code of conduct and procedures for administering that code, which incorporate the provisions of the model code and model procedures prescribed by the *Local Government (General) Regulation 2021*.

The operation of and governance principles for the NRJO are guided by its adopted [Charter](#).

Only the chairperson is paid an annual fee for exercising the functions required by this office. The Local Government Remuneration Tribunal set both a minimum and maximum fee, which the governing body can then fix within these limits. In 2021-22, a total of \$9048 was paid to the 2 councillors who held office as the NRJO's Chair at different times during the reporting period.

## Associate members

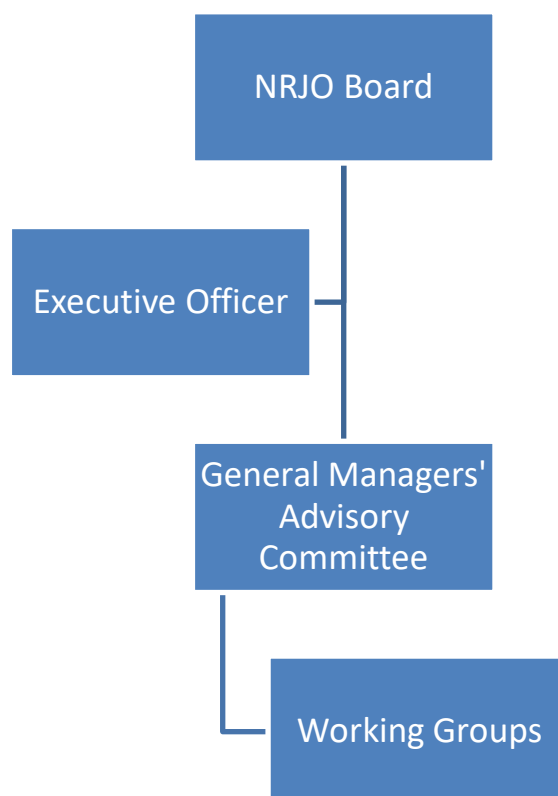
Per its adopted [Charter](#), 8 associate members also form part of the NRJO:

- The NSW Government, as represented by a nominee of the Department of Planning, Industry and Environment – currently Director, North Coast, Regional NSW
- Rous County Council
- Clarence Valley Council
- Tenterfield Shire Council
- Scenic Rim Regional Council
- Regional Development Australia – Northern Rivers
- Destination North Coast
- Combined North Coast Rural Industry Consultative Committee and North Coast Agriculture Natural Disaster Advisory Group.

Associate members are referred to as 'non-voting representatives', who may attend but are not entitled to vote at a meeting of the NRJO Board.



## Organisational Structure



*Figure 1: Northern Rivers Joint Organisation Structure 2021–22*

### Executive Officer

Section 400Y of the *Local Government Act 1993* requires the Northern Rivers Joint Organisation (NRJO) to appoint an Executive Officer to:

- conduct its day-to-day management in accordance with its strategic regional priorities and other plans, programs, strategies and policies; and
- implement, without delay, lawful decisions of its Board.

Following the resignation of the NRJO's part-time Executive Officer on 22 April 2022, the General Manager of associate member Rous County Council was appointed as the interim Executive Officer for a period of up to 12 months from 26 April 2022.

During 2021–22, the NRJO engaged external assistance for administrative support via associate member Regional Development Australia – Northern Rivers.

### General Managers' Advisory Committee

The General Managers of the NRJO's 6 member councils meet regularly (along with the Executive Officer) as the General Managers' Advisory Committee to provide the NRJO Board with advice, information and other support in relation to strategic and operational opportunities.

## Working Groups

Various working groups are established with key experienced personnel from within each member council/associate member, which meet regularly throughout the Northern Rivers region.

*Table 1: Northern Rivers Joint Organisation Working Groups 2021–22*

Working Group	Meeting Frequency
NSW Water Directorate Executive Committee	Quarterly
North Coast Regional Leadership Executive	Quarterly
Water NSW Customer Advisory Group for the Coastal Valleys	Twice yearly
Procurement Committee	Quarterly
Northern Rivers Human Resources Interest Group	Quarterly
Risk Committee	Quarterly
Northern Safety Management Group	Quarterly
Northern Rivers Water Managers Group	Twice yearly
Northern Rivers Development and Construction Manuals Group	Quarterly
Natural Resource Management Group	Quarterly
North East Weight of Loads Group	Annually
Northern Rivers Local Emergency Management Committee	Quarterly
Northern Rivers Bush Fire Risk Management Committee	Quarterly
Regional GIS Users Group	Ad Hoc
Supervisors Group	Ad Hoc
Drinking Water Management System Implementation Group	Twice a year
Planners Group	Every two months
North East Waste Group	Quarterly
Northern Rivers Public and Environmental Health Forum	Quarterly
North East Region Discussion Group for Building Surveyors	Quarterly
OSMS Officer Forum	Yearly

## PART 2: FLOOD DISASTER 2022

In early 2022, NSW was devastated by catastrophic floods.

The 6 local government areas of the Northern Rivers Joint Organisation's member councils (Lismore City, Ballina Shire, Byron Shire, Kyogle, Richmond Valley and Tweed Shire) were the state's worst hit by unprecedented flooding – initially on 28 February 2022 and again on 29 March 2022.

Four lives were lost in Lismore and another near Murwillumbah during the Northern Rivers region's 2022 flood disaster.

More than 10,000 homes across the region were damaged in the floods, with thousands deemed uninhabitable and forcing thousands of residents into emergency accommodation.

The toll on those that endured the 2022 floods is certain to affect their lives for many years to come.

Months on from the flood disaster, not only are our member councils' communities still suffering and recovering from the devastation wreaked by this catastrophic event, but many are also facing growing uncertainty about if and how they should rebuild their homes and lives.

Undoubtedly, during 2021–22 there were no more important issues for the NRJO than:

- assisting its member councils to get the aid and resources they desperately needed as part of the initial emergency response to and in the immediate aftermath of the floods
- helping its member councils support their shattered communities right across the Northern Rivers as they begin the long recovery ahead after the flood disaster
- finding solutions to the housing crisis gripping the Northern Rivers, which was only exacerbated by the flood
- ensuring the required multi-level of government response is provided by relevant local, state and federal agencies to properly support Northern Rivers residents during the long recovery from the floods.

Given member councils have needed to reprioritise their activities to support regional recovery efforts, it's crucial the NRJO focuses on adding value to these efforts rather than further bureaucracy or complexity.

With the creation of the Northern Rivers Reconstruction Corporation and increased involvement of the National Recovery and Resilience Agency, the NRJO's principal inter-governmental co-operation function will be critical to the region's successful recovery.

As part of this, the NRJO in 2021–2022 strongly advocated for representation on the Northern Rivers Reconstruction Corporation's Advisory Board.

## PART 3: STRATEGIC REGIONAL PRIORITIES

For the 4-year period 2018–19 through 2021–2022, the Northern Rivers Joint Organisation (NRJO) established 5 strategic regional priorities:

1. Thriving, healthy and biodiverse natural environments
2. Improved community wellbeing now and into the future
3. A physically and digitally connected region
4. Innovative, sustainable energy, water and waste management
5. A diversified, prosperous and sustainable regional economy.

The NRJO's full Strategic Regional Priorities 2019–2022 statement is publicly available at <https://www.northernriversjo.nsw.gov.au/priorities-and-projects>.

Part 3 of this Annual Performance Statement reports on the NRJO's progress during the 2021–2022 period in implementing strategies and plans for delivering its strategic regional priorities.

Numbering in the following reporting tables is linked to the 13 goals (and their related strategic actions) associated with each strategic regional priority. This numbering is not sequential as reporting reflects what was resourced and a delivery focus of the NRJO in 2021–2022.

Progress of these strategic regional priorities was significantly hampered throughout 2021–2022 by the COVID-19 pandemic and the February/March 2022 flood disaster.

It is important to read this Annual Performance Statement in conjunction with previous annual statements in order to track the NRJO's full progress in implementing strategies and plans for all its strategic regional priorities over the 4-year period 2018–19 through 2021–2022.

The NRJO's Annual Performance Statements are publicly available at <https://www.northernriversjo.nsw.gov.au/about-us/compliance-and-reporting>.



## Thriving, healthy and biodiverse natural environments

For the biodiversity and health of our waterways, habitats and wildlife to be protected and enhanced to deliver environmental, economic and recreational benefits for current and future generations of residents and visitors.

Goals	Progress during 2021–2022
1. Enhanced biodiversity across the region, including an increase in the volume of healthy, stable, interconnected habitat and increased populations of threatened species.	<p><i><u>Goal / Strategic Action 1.2</u> – advocate for changes to forestry policy and planning regulations to encourage native forestation.</i></p> <p>The NRJO continued (where applicable) to pursue engagement/promotion opportunities in relation to its agreed <a href="#">Native Forestation Advocacy Brief</a> – especially regarding those solutions and actions sought to reform the regulatory and policy frameworks governing private native forestry in order to ensure it is undertaken in an ecologically sustainable manner across the Northern Rivers region.</p>
2. Improved water quality and overall health of the Tweed, Richmond, Clarence, Brunswick and Wilson river systems to deliver positive environmental, recreational and economic outcomes.	<p><i><u>PROJECT</u> – in 2019, the NRJO’s members comprising Ballina Shire, Byron Shire, Kyogle, Lismore City, Richmond Valley, Tweed Shire and Rous County councils endorsed the Northern Rivers Watershed Initiative, a landmark agreement to restore the Tweed, Brunswick, Richmond and Evans rivers.</i></p> <p>The NRJO continued to support the Northern Rivers Watershed Initiative by pursuing engagement/promotion opportunities in line with its agreed <a href="#">Watershed Initiative Advocacy Brief</a> – especially regarding possible funding sources for the estimated \$150 million needed over a 10 to 15 year period to deliver the necessary on-the-ground works.</p>

## Improved community wellbeing now and into the future

For our region to be able to offer its residents a range of affordable, appropriate housing choices and access to health care, mental health care, aged care and other services that enhance wellbeing.

Goals	Progress during 2021–2022
4. Increased availability, affordability and choice of housing to meet the needs of current and projected Northern Rivers population.	<p><i><b>PROJECT</b> – increased social housing, including crisis and emergency accommodation, to be on par with the State average of 4% of housing stock, within people’s community of interest.</i></p> <p>The Northern Rivers was at the forefront of the housing shortage facing regional Australia. The NRJO played an active role working with the NRJO Planners Group to identify appropriate measures to help alleviate the issue and advocate for the region.</p> <p>Following on from its Housing Workshop in June 2021, the NRJO made a submission to the Regional Housing Taskforce in August 2021. The NRJO’s submission proposed 9 recommendations including:</p> <ul style="list-style-type: none"> <li>• a pause on the implementation of the short-term rental accommodation regulatory framework to allow for a social impact assessment on the community</li> <li>• modernise Government housing stock and utilise Government land and surplus buildings</li> <li>• understanding of implementation of the NSW homelessness program in the Northern Rivers</li> <li>• creating a registrar of unused buildings that may be suitable for emergency housing</li> <li>• develop a program to deliver full spectrum of housing for the region</li> <li>• appraise the impact of land banking and identify options to address it</li> <li>• local involvement in suitable housing design guides and delivery of case studies</li> <li>• support for current local government housing initiatives</li> <li>• review of the SEPP 70 template in relation to the Northern Rivers.</li> </ul> <p>The NRJO was also instrumental in drafting the response to the Regional Housing Taskforce on behalf of the state’s joint organisations.</p>

## A physically and digitally connected region

For our communities, businesses and visitors to be connected through a diverse range of safe, inclusive, low impact private and public transport options and high quality, reliable internet and mobile telecommunications services.

Goals	Progress during 2021–2022
6. An efficient, safe and sustainable regional transport system that enables improved productivity, connectivity and social inclusion for businesses, residents and visitors.	<p><u>Goal / Strategic Action 6.1</u> – work with Regional Development Australia – Northern Rivers, NSW Department of Premier and Cabinet and Southern Cross University on the Northern Rivers Freight and Supply Chain Study.</p> <p>Work on the <i>From Roots to Routes: An innovative vision of freight for the Northern Rivers NSW</i> strategy is now complete.</p> <p>The NRJO co-sponsored the <a href="#">completed strategy's</a> development, undertaken through Southern Cross University, which sets out the appropriate regional development to re-instate the region's rail corridor for transport purposes and enable better access to Brisbane, southern Queensland and northern NSW.</p> <p>The strategy identifies 20 initiatives that together realise the vision for the freight and supply chain network and needs of the Northern Rivers region.</p> <p><u>PROJECT</u> – an accelerated road repair program through doubling the funding of the Commonwealth Roads to Recovery Program and the NSW Government's Regional Roads Repair Program over the next 4 years.</p> <p>The NRJO continued (where applicable) to lobby the Australian and NSW Governments in line with its agreed <a href="#">Road Funding Advocacy Brief</a> seeking a doubling of the funding provided under their 2 key roads programs, which is needed to bring the Northern Rivers region's road infrastructure up to a satisfactory standard.</p> <p><u>PROJECT</u> – transition from MyRoadInfo platform to Transport for NSW's Live Traffic NSW service.</p> <p>Funded by the NRJO via regular contributions from its member councils, subscription to the MyRoadInfo platform has provided Northern Rivers communities with up-to-date local road information for several years.</p>

Goals	Progress during 2021–2022
	<p>In May 2022, the NRJO extended the operation of the MyRoadInfo platform to provide Transport for NSW more time to finalise development of a new, single administration system so all NSW councils can provide local road information (including closures and hazards) directly to the Live Traffic NSW platform.</p>



## Innovative, sustainable energy, water and waste management

For our region to establish itself as a leader in renewable energy production; effective, sustainable water management; and innovative approaches to waste management to improve environmental and service delivery outcomes.

Goals	Progress during 2021–2022
8. To strengthen our region's emerging position as a NSW leader in renewable energy generation, storage and use, in accordance with widespread community support for reduced emissions and action on climate change.	<p><u><i>Goal/Strategic Action 8.3 – develop a Northern Rivers Renewable Energy Blueprint.</i></u></p> <p>Along with the rest of the world, the Northern Rivers is in the midst of a major energy sector transition. The NRJO committed to developing a Renewable Energy Blueprint for the region that identifies opportunities for public, private and community investment in renewable energy projects.</p> <p>Consultants 100% Renewables were engaged to analyse existing technology, assess the Northern Rivers region's technology, identify suitable areas and undertake a competitive analysis. A steering committee comprising representatives from member councils Kyogle, Richmond Valley and Byron Shire oversaw the Blueprint's production via regular project meetings.</p> <p>The project was completed in February 2022 and includes a master report, the Blueprint, PDF flyer and guidelines for possible future projects. The Blueprint will be publicly available on the NRJO's website. It identifies key technologies and locations for potential renewable energy investment and provides a valuable tool for both the public and private sectors.</p> <p>The project was delivered with funding provided under round one of the NSW Government's Joint Organisation Capacity Building Fund.</p>
10. Increased recycling, reduced landfill and improved, cost-effective service delivery through collaborative, innovative approaches to waste management.	<p><u><i>Goal / Strategic Action 10.3 – advocate for a review of waste management regulations, including review of the waste levy to make funding available for local initiatives.</i></u></p> <p>The NRJO continued (where applicable) to lobby the NSW Government in line with its agreed <a href="#">Waste Levy Advocacy Brief</a> seeking either the removal or redistribution of the mandatory contribution payable by local government waste facilities to the NSW Government.</p>

Goals	Progress during 2021–2022
	<p data-bbox="810 264 1391 405">Redistribution or removal of the current Waste Levy will enable councils to invest those funds in innovative local/regional waste avoidance, recycling and other related initiatives.</p> <p data-bbox="810 456 1391 521"><u><b>NORTHERN RIVERS CONTAMINATED LAND PROGRAM</b></u></p> <p data-bbox="810 555 1391 651">After 3 years under the stewardship of member Ballina Shire Council, the Northern Rivers Contaminated Land Program was completed.</p> <p data-bbox="810 685 1391 916">All 6 NRJO member councils have worked closely together through the program to achieve regionally consistent responses to contaminated land related issues, with the program receiving very positive feedback from the NSW Environment Protection Authority (EPA) and many of its resources now being utilised by councils across the state.</p> <p data-bbox="810 949 1391 1072">Despite operating during significant challenges (such as bushfires, COVID-19, floods and delays to the revision of key legislation), all program tasks were completed with the exception of 2:</p> <ul data-bbox="820 1106 1382 1397" style="list-style-type: none"> <li>• development of a contaminated land policy, which was shelved as the EPA is developing a state-wide model policy</li> <li>• full integration of the contaminated land information system – while all member councils now have a register of all known or potential contaminated land sites, some are yet to integrate a procedure for maintaining this information.</li> </ul> <p data-bbox="810 1435 1391 1626">Additionally, the program was utilised to coordinate a submission to the EPA outlining the type of assistance councils need during the clean-up and management of flood related contamination issues. The EPA has implemented most of the recommendations in this submission.</p> <p data-bbox="810 1659 1391 1823">Although the EPA has provided the ability for the program to be extended, at this stage the NRJO's member councils have determined that all available resources need to be dedicated to flood recovery efforts.</p>

## A diversified, prosperous and sustainable regional economy

For our region to have a strong, diversified economy that provides increased employment and business opportunities and financial wellbeing for communities while protecting and maintaining our region's unique character.

Goals	Progress during 2021–2022
12. A strong, diverse regional economy which provides local employment by attracting new enterprises, enabling existing enterprises to innovate and expand, and offering the conditions required for emerging industries to flourish.	<p><i><b>PROJECT</b> – business case for the establishment and operation of a specialist employee pool within the Northern Rivers region's councils.</i></p> <p>Councils in regional NSW are regularly impacted by skills shortages in key positions. Many councils have vacant roles for which they've advertised but were unsuccessful in finding candidates with the appropriate qualifications who are either based in regional NSW or willing to relocate to regional NSW.</p> <p>A study commenced to determine whether a proposal for the NRJO to operate an employee pool of specialist staff to assist member councils is achievable as well as what structure would be most viable, profitable and practical for the NRJO as a potential solution to address the region's skills shortage in the short and long term.</p> <p>This study will investigate potential models whereby the NRJO could bring on staff (which member councils can access as needed) and also whether this concept will positively impact on professional service delivery and provide a potential long-term stream of income for the NRJO.</p>
	<p><i><b>PROJECT</b> – audit of available industrial and employment land.</i></p> <p>The NRJO received funding under Round 2 of the NSW Government's Joint Organisation Capacity Building Fund to undertake an audit of available industrial and employment land in the Northern Rivers region.</p> <p>An adequate supply of suitably located and zoned industrial and employment land is considered vital to ensuring and promoting the region's economic growth and sustainability.</p> <p>Requests for quotations were invited from suitably qualified consultants to undertake the required audit.</p> <p>The NRJO and Regional Development Australia – Northern Rivers are partnering on this project, which</p>

Goals	Progress during 2021–2022
	will also involve associate member Clarence Valley Council. A Steering Committee was formed including Richmond Valley, Lismore City, Byron Shire and Tweed Shire councils.
13. Increased contribution to the regional economy from tourism and dispersal of tourists across the region, while protecting the Northern Rivers' unique character, environment and quality of life.	<p><i><b>PROJECT</b> – assess the application process for establishment of a United Nations Educational, Scientific and Cultural Organisation (UNESCO) Biosphere Reserve in order to grow tourism sustainably across the Northern Rivers region.</i></p> <p>A study to understand all implications of both preparing an application for a UNESCO Biosphere Reserve as well as the subsequent implementation process and ongoing governance, maintenance and management was commissioned to be undertaken in advance of preparing a nomination for the region.</p> <p>Consultants NGH were engaged to prepare the project's study. A steering committee comprising representatives from member councils Ballina Shire, Richmond Valley and Tweed Shire oversaw the project's delivery.</p> <p>Completed in February 2022, the project's study concluded that although the region embodies the necessary attributes to establish a Biosphere Reserve, it is a complex, costly and lengthy process requiring significant organisational and stakeholder investment throughout the planning, nomination and operational phases.</p> <p>As a result of the project's completed study, the NRJO resolved not to progress with a UNESCO Biosphere Reserve application and instead look at alternate mechanisms for the dispersal of tourists across the region.</p> <p>The project was delivered with funding provided under round one of the NSW Government's Joint Organisation Capacity Building Fund.</p> <p><i><b>Goal / Strategic Action 13.2</b> – deepen the relationship between the NRJO and Destination North Coast to facilitate input into regional branding and promotion.</i></p> <p>The NRJO continued its involvement with a collaborative partnership of regional businesses, industry bodies and government representatives</p>



Goals	Progress during 2021–2022
	<p>who developed and are now utilising the Northern Rivers NSW brand.</p> <p>As the region recovers from the flooding disaster, the brand will play a major role in supporting advocacy efforts.</p> <p>The NRJO continues to play a key role as a member of both the brand’s Steering Committee and Finance Sub-Committee.</p>

## PART 4: REGIONAL LEADERSHIP AND ADVOCACY

As the peak representative organisation for the Northern Rivers' local government areas, the NRJO is the recognised voice for its member councils in leading advocacy on issues of regional significance.

The joint organisation statutory model ensures member councils are well-positioned as part of a credible, united approach for dealing effectively with the NSW and Australian governments, their agencies, and other private or community organisations.

Whether its seeking funding support or financial assistance, lobbying for legislative or policy change, raising shared local government concerns, or generally advancing the region's interests – the NRJO is committed to advocating on behalf of its member councils.

During the 2021–2022 reporting period, the February/March flood disaster (see Part 2), housing crisis (see Part 3) and ongoing COVID-19 pandemic (including the associated Queensland border closures) were critical regional issues to which the NRJO was heavily involved in facilitating and leading advocacy to and cooperation with other levels of government.

In addition, the NRJO also led advocacy on the following issues of regional significance:

- **Koala Habitat Protection State Environmental Planning Policy 2021**  
In November 2021, a letter circulated to the NRJO Board and signed by the Chair outlining the full range of concerns, anticipated implications and proposed solutions was sent to the NSW Premier, Minister for Planning and Public Spaces, Minister for Energy and Environment and Minister for Agriculture.
- **Compliance Levy and funding review**  
The NRJO continued to work closely with the NRJO Planners Group and actively advocate for its member councils in relation to the Compliance Levy. Following correspondence and meetings with NSW Government representatives through September to November 2021, the NRJO commenced working with the Namoi Joint Organisation on an alternate proposal to take to the NSW Government.
- **Disaster Dashboards**  
The NRJO successfully applied for a grant through the Bushfire Community Resilience and Recovery Fund Stream II for the implementation of Disaster Dashboards for 2 years for 4 of its member councils. Through a change in pricing structures, funding from the grant has also been freed up for additional services. After extensive consultation with the member councils involved, a grant variation has been submitted to Resilience NSW, which would fund an additional year of service for the dashboard as well as the implementation of a community education program.
- **Brisbane 2032 Olympic and Paralympic Games**  
In June 2022, the NRJO commenced lobbying to become an associate member of the Council of Mayors (SEQ) 2032 Regional Working Group as it works toward the Olympic and Paralympic Games. Given its close proximity to Brisbane, the Gold Coast and wider South East Queensland region, the NRJO feels the Northern Rivers is well-positioned to help the

Regional Working Group plan for and deliver a successful visitor experience as part of the 2032 Olympic and Paralympic Games. An opportunity to possibly be involved with a truly global event right on the region's doorstep is one the NRJO is continuing to pursue.

Local members of both the Federal and State Parliaments also continued to be apprised of the NRJO's advocacy positions, with regular updates provided. Meetings also occurred (where applicable) with members of the Federal and NSW oppositions, with the view to establishing these networks and relationships for the future.

The Chair and Executive Officer remained active members of the Joint Organisations' Executive Officer and Chairpersons Networks for Joint Organisations of Councils in NSW.

## **PART 5: INTER-GOVERNMENTAL CO-OPERATION**

During 2021–2022, the Northern Rivers Joint Organisation continued to be proactive in identifying and taking up opportunities for inter-governmental co-operation on regional matters.

In addition to those opportunities reported in Part 3 of this Annual Performance Statement, during the 2021-2022 period the NRJO built on existing, well-established networks and participated in a broad range of key government stakeholder groups – details of which include:

- As part of the contract for provision of support services by associate member Regional Development Australia – Northern Rivers, close collaboration occurred with involvement in shared projects.
- Valuable relationships were developed with all NSW Government agency leads who attend the Regional Leadership Executive meetings.
- An active role was taken in the sub-committees convened by Regional NSW in relation to community and service delivery, economic and workforce development, resilience and recovery as well COVID-19.
- Regional NSW and the NSW Office of Local Government both provided regular updates to meetings of the NRJO's General Managers' Advisory Committee.



**PART 6: AUDITED 2021-2022 FINANCIAL REPORTS**

# **Northern Rivers Joint Organisation**

## **GENERAL PURPOSE FINANCIAL STATEMENTS**

For the year ended 30 June 2022

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# Northern Rivers Joint Organisation

## General purpose financial statements

for the year ended 30 June 2022

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

Northern Rivers Joint Organisation  
PO Box 146  
Lismore NSW 2480

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.northernriversjo.nsw.gov.au](http://www.northernriversjo.nsw.gov.au)

# Northern Rivers 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) 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 Northern Rivers Joint Organisation operating result and financial position for the period
- accord with Northern Rivers Joint Organisation 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 NORTHERN RIVERS JOINT ORGANISATION made on:



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Sharon Cadwallader  
**Chairperson**

16 / 12 / 2022



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Kylie Thomas  
**Deputy Chairperson**

16 / 12 / 2022



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Phil Rudd  
**Executive Officer**

16 / 12 / 2022

# Northern Rivers Joint Organisation

## Statement of Income and Accumulated Surplus for the year ended 30 June 2022

	Notes	2022 \$	2021 \$
<b>Income</b>			
Member council contributions	B1-1	201,100	160,800
User charges and fees	B1-2	33,725	33,725
Grants provided for operating purposes	B1-3	50,850	150,000
Interest and investment income	B1-4	1,341	2,235
Other income	B1-5	47,182	37,386
<b>Total income</b>		<b>334,198</b>	<b>384,146</b>
<b>Expenses</b>			
Employee benefits and on-costs	B2-1	80,532	92,240
Administrative expenses	B2-2	128,234	103,687
Project expenses	B2-3	393,834	140,512
<b>Total expenses</b>		<b>602,600</b>	<b>336,439</b>
<b>Net result for the year</b>		<b>(268,402)</b>	<b>47,707</b>
<b>Accumulated surplus at 1 July</b>		<b>1,043,966</b>	<b>996,259</b>
<b>Accumulated surplus as at 30 June</b>		<b>775,564</b>	<b>1,043,966</b>

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

# Northern Rivers Joint Organisation

## Statement of Financial Position as at 30 June 2022

	Notes	2022 \$	2021 \$
<b>ASSETS</b>			
<b>Current assets</b>			
Cash and cash equivalents	C1-1	836,701	1,161,879
Receivables	C1-2	4,948	23,279
Contract assets and contract cost assets	C1-3	11,583	-
<b>Total current assets</b>		<b>853,232</b>	<b>1,185,158</b>
<b>Total assets</b>		<b>853,232</b>	<b>1,185,158</b>
<b>LIABILITIES</b>			
<b>Current liabilities</b>			
Payables	C3-1	77,668	93,520
Contract liabilities	C3-2	-	44,352
Employee benefit provisions	C3-3	-	3,320
<b>Total current liabilities</b>		<b>77,668</b>	<b>141,192</b>
<b>Total liabilities</b>		<b>77,668</b>	<b>141,192</b>
<b>Net assets</b>		<b>775,564</b>	<b>1,043,966</b>
<b>EQUITY</b>			
Accumulated surplus		775,564	1,043,966
<b>Total equity</b>		<b>775,564</b>	<b>1,043,966</b>

The above Statement of Financial Position should be read in conjunction with the accompanying notes.

# Northern Rivers Joint Organisation

## Statement of Cash Flows

for the year ended 30 June 2022

	Notes	2022 \$	2021 \$
<b>Cash flows from operating activities</b>			
<b>Receipts:</b>			
Contributions from member councils		201,100	160,800
User charges and fees		32,775	24,463
Interest received		1,341	2,235
Grants		-	194,350
Other income (GST, Procurement rebate)		70,387	30,144
<b>Payments:</b>			
Employees and suppliers		(85,202)	(90,269)
Non-employee cash outflows		(545,578)	(181,349)
<b>Net cash flows from operating activities</b>		<b>(325,177)</b>	<b>140,374</b>
<b>Net change in cash and cash equivalents</b>		<b>(325,178)</b>	<b>140,374</b>
<b>Cash and cash equivalents at beginning of year</b>		<b>1,161,879</b>	<b>1,021,505</b>
<b>Cash and cash equivalents at end of year</b>	C1-1	<b>836,701</b>	<b>1,161,879</b>

The above Statement of Cash Flows should be read in conjunction with the accompanying notes.

# Northern Rivers 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 18 November 2022. 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. Northern Rivers Joint Organisation (NRJO) is a not-for-profit entity. The financial statements are presented in Australian dollars and are rounded to the

*a. New and amended standards adopted by NRJO*

Not applicable.

*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 NRJO'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 NRJO and that are believed to be reasonable under the circumstances.

*Accounting estimates and assumptions*

NRJO 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 C3-3.

Significant judgements in applying NRJO 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

	2022 \$	2021 \$
Ballina Shire Council	34,200	27,400
Byron Shire Council	30,100	24,100
Kyogle Council	20,500	16,400
Lismore City Council	34,600	27,700
Richmond Valley Council	26,000	20,800
Tweed Shire Council	55,700	44,400
<b>Total member council contributions</b>	<b>201,100</b>	<b>160,800</b>

#### 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 contribution 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 other functions of enhancing strategic capacity and direct service delivery.

#### B1-2 User charges and fees

My Road Info	33,725	33,725
<b>Total user charges and fees</b>	<b>33,725</b>	<b>33,725</b>

#### Accounting policy

Revenue arising from user charges and fees is recognised when or as the performance obligation of providing the related service is completed and the customer receives the benefit of the goods / services being provided.

## B1. Sources of Income

### B1-3 Grants

	Operating 2022 \$	2021 \$	Capital 2022 \$	2021 \$
Office of Local Government (OLG) Joint Organisation capacity building	-	150,000	-	-
Resilience NSW Disaster Dashboards Funding	50,850	-	-	-
<b>Total grants</b>	<b>50,850</b>	<b>150,000</b>	<b>-</b>	<b>-</b>
<b>Comprising:</b>				
– Commonwealth funding	-	-	-	-
– State funding	50,850	150,000	-	-
– Other funding	-	-	-	-
	<b>50,850</b>	<b>150,000</b>	<b>-</b>	<b>-</b>
<b>Timing of revenue recognition</b>				
Grants recognised over time	-	-	-	-
Grants recognised at a point in time	50,850	150,000	-	-
<b>Total grants</b>	<b>50,850</b>	<b>150,000</b>	<b>-</b>	<b>-</b>

#### 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 obligations is transferred.

The performance obligations vary according to the agreement but include performance obligations such as dashboard design and build, dashboard hosting and media campaign.

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 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 incurred are deemed to be the most appropriate methods to reflect the transfer of 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 NRJO's control on completion are recognised as revenue as 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 acquisitions of assets, the revenue is recognised when the asset is acquired and controlled by NRJO.

##### Other grants

Assets (e.g. cash) received from other grants are recognised at fair value when the asset is received. NRJO 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

#### **B1-4 Interest and investment income**

---

	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
Interest on financial assets measured at amortised cost	<b>1,341</b>	2,235
<b>Total interest and investment income</b>	<b>1,341</b>	<b>2,235</b>

##### **Accounting policy**

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

#### **B1-5 Other income**

---

	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
Procurement Rebates	<b>47,182</b>	37,386
<b>Total other income</b>	<b>47,182</b>	<b>37,386</b>

##### **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.

## B2. Costs of providing services

### B2-1 Employee benefits and on costs

	2022	2021
	\$	\$
Salaries and wages	66,369	74,409
Travel	741	909
Employee leave entitlements	3,713	3,320
Superannuation	5,941	6,355
Workers' compensation insurance	1,951	1,539
Other	1,817	5,708
<b>Total employee costs expensed</b>	<b>80,532</b>	<b>92,240</b>

#### Accounting policy

##### Employee benefit expenses

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

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

### B2-2 Administrative expenses

	2022	2021
	\$	\$
Contractor and consultancy costs	90,646	78,572
Audit fees	12,160	10,560
Board costs	9,818	10,567
Catering	821	733
Office Expenses	2,789	3,255
Training and professional development	12,000	-
<b>Total administration expenses</b>	<b>128,234</b>	<b>103,687</b>

#### Accounting Policy

##### Administrative expenses

Administrative expenses are recorded on an accruals basis as NRJO receives the goods or services.

### B2-3 Project expenses

	2022	2021
	\$	\$
Contractor and project contributions	393,834	140,512
<b>Total project expenses</b>	<b>393,834</b>	<b>140,512</b>

#### Accounting policy

##### Project expenses

Project expenses are recorded on an accruals basis as NRJO receives the goods or services.

## C. Financial Position

### C1. Assets we manage

#### C1-1 Cash and cash equivalents

	2022	2021
	\$	\$
Cash at bank and on hand	6,828	122,043
Deposits at call	829,873	1,039,836
	<b>836,701</b>	<b>1,161,879</b>

#### Restricted cash and cash equivalents

External restrictions	207,168	556,057
Unrestricted	629,533	605,822
	<b>836,701</b>	<b>1,161,879</b>

#### Reconciliation of cash and cash equivalents

Total cash and cash equivalents per Statement of Financial	836,701	1,161,879
<b>Balances as per Statement of Cash Flows</b>	<b>836,701</b>	<b>1,161,879</b>

#### 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.

#### C1-2 Receivables

	2022	2021
	\$	\$
Trade debtors	1,045	10,189
GST receivable	3,903	13,090
<b>Total</b>	<b>4,948</b>	<b>23,279</b>
<b>Net Receivables</b>	<b>4,948</b>	<b>23,279</b>

#### 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 receivables is assessed using the simplified expected credit loss model where lifetime credit losses are recorded on initial recognition. To measure the expected credit losses, debtors have been grouped based on shared credit risk characteristics and the days past due.

### C1-3 Contract assets and Contract cost assets

		2022	2021
		\$	\$
Contract assets	C1-3(a)	<b>11,583</b>	-
		<b>11,583</b>	-

#### a. Contract assets

Resilience NSW Disaster Dashboards		<b>11,583</b>	-
		<b>11,583</b>	-

### Accounting policy

#### Contract assets

Contract assets represent NRJO's right to payment in exchange for goods or services the NRJO has transferred to a customer when that right is conditional on something other than the passage of time.

Contract assets arise when the amounts billed to customers are based on the achievement of various milestones established in the contract and therefore the amounts recognised as revenue in a given period do not necessarily coincide with the amounts billed to or certified by the customer.

Once an invoice or payment claim is raised or the relevant milestone is reached, the NRJO recognises a receivable.



### C3. Liabilities of the joint organisation

#### C3-1 Payables

	2022	2021
	\$	\$
Trade payables	7,704	68,749
Accrued expenses	69,964	22,630
Other payables (PAYG)	-	2,141
<b>Total payables</b>	<b>77,668</b>	<b>93,520</b>

#### Accounting policy

NRJO measures all financial liabilities initially at fair value less transaction costs; subsequently financial liabilities are measured at amortised cost using the effective interest rate method.

Trade payables represent liabilities for goods and services provided to NRJO 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 Contract liabilities

	2022	2021
	\$	\$
Funds received prior to performance obligation being satisfied (upfront payments) – AASB 15 (ii)	-	44,352
<b>Total contract liabilities</b>	<b>-</b>	<b>44,352</b>

- (i) NRJO has received funding to construct assets, the funds received are under an enforceable contract which require NRJO to construct an identified asset which will be under NRJO's control on completion. The revenue is recognised as NRJO constructs the asset and the contract liability reflects the funding received which cannot yet be recognised as revenue.
- (ii) The contract liability relates to grants received prior to the revenue recognition criteria in AASB 15 being satisfied since the performance obligations are ongoing.

#### Accounting policy

When an amount of consideration is received from a customer / fund provider prior to NRJO transferring a good or service to the customer, NRJO presents the funds which exceed revenue recognised as a contract liability.

### C3-3 Employee benefits

	2022		2021	
	Current	Non-current	Current	Non-current
	\$	\$	\$	\$
Annual leave	-	-	3,320	-
<b>Total employee benefit provisions</b>	-	-	3,320	-
<b>Current employee benefit provisions not expected to be settled within the next 12 months</b>	-	n/a	-	n/a

#### 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

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 that 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 NRJO 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

NRJO'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 NRJO Board. Finance for the year ended 30 June 2022 was managed by Regional Development Australia and from 1 July 2022 finance has been managed by Rous County Council.

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

### D2. Contingencies

NRJO 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 NRJO's share of the net assets or liabilities reflects the NRJO's 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 2022 may result in future liabilities or benefits as a result of past events that NRJO 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 NRJO are those persons having the authority and responsibility for planning, directing and controlling the activities of NRJO, directly or indirectly.

The aggregate amount of KMP compensation included in employee expenses is \$90,072 (2021: \$94,084)

#### Other transactions with KMP and their related parties

There were no other transactions between NRJO and the KMP and their related parties (2021:nil).

#### E1-2 Other related parties

---

There were no other transactions between NRJO and the KMP and their related parties (2021:nil).

### E2. Other relationships

#### E2-1 Audit fees

---

	2022	2021
Auditors of NRJO – NSW Auditor-General:	\$	\$
Audit of financial statements	12,160	10,560
<b>Total fees paid or payable to the Auditor-General</b>	<b>12,160</b>	<b>10,560</b>

## **F. Other matters**

### **F1. Events occurring after reporting date**

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the Joint Organisation or the results of those operations.



## INDEPENDENT AUDITOR'S REPORT

### Report on the general purpose financial statements

#### Northern Rivers Joint Organisation

To the Board of Northern Rivers Joint Organisation

### Opinion

I have audited the accompanying financial statements of Northern Rivers 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 2022, the Statement of Financial Position as at 30 June 2022, and Statement of Cash Flows for the year ended 30 June 2022 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 2022, 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:

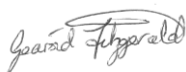
- obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error
- issue an Independent Auditor's Report including my opinion.

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](http://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

20 December 2022  
SYDNEY



Ms Sharon Cadwallader  
Chairperson  
c/o Northern Rivers Joint Organisation  
PO Box 146  
LISMORE NSW 2480

Contact: Gearoid Fitzgerald  
Phone no: 02 9275 7392  
Our ref: D2227351/1862

20 December 2022

Dear Chairperson

**Report on the Conduct of the Audit  
for the year ended 30 June 2022  
Northern Rivers Joint Organisation**

I have audited the general purpose financial statements (GPFS) of the Northern Rivers Joint Organisation (the Joint Organisation) for the year ended 30 June 2022 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 2022 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 result**

The Joint Organisation's net result for the year ended 30 June 2022 was a deficit of \$268,402.

The Joint Organisation primary income source during the year was income from member council contributions of \$201,100 which contributed 60.2 per cent of the Joint Organisation's income of \$334,198. The Joint Organisation also received \$47,182 of income from procurement rebates.

The Joint Organisation's total expenses from continuing operations for the year ended 30 June 2022 was \$602,600 which consisted of project related costs of \$393,834, employee benefits and on-costs of \$80,532 and administration expenses of \$128,234.

### **Financial position**

At 30 June 2022, the Joint Organisation had total assets of \$853,232 and net assets of \$775,564. The Joint Organisation's main assets consist of cash and cash equivalents of \$836,701.



## OTHER MATTERS

### 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: Phil Rudd, Executive Officer

## PART 7: OTHER STATUTORY INFORMATION

Annual Performance Statement Requirement	Statutory Reference	Relevant 2021–2022 Statutory Information
Details, including purpose of overseas visits by board members, Executive Officer or other persons representing the JO (including visits sponsored by other organisations).	<i>Local Government (General) Regulation 2021</i> (Reg) cl 217(1)(a)	Nil
<p>Total cost during the year of the payment of expenses of, and the provision of facilities to board members in relation to their functions.</p> <p>Identify separate details on the total cost of:</p> <ul style="list-style-type: none"> <li>• provision of dedicated office equipment allocated to board members</li> <li>• telephone calls made by board members</li> <li>• attendance of board members at conferences and seminars</li> <li>• interstate visits by board members, including transport, accommodation and other out-of-pocket travelling expenses</li> <li>• overseas visits by board members, including transport, accommodation and other out-of-pocket travelling expenses</li> <li>• expenses of any spouse, partner or other person who accompanied a board member in the performance of his or her civic functions, being expenses payable in accordance with the Guidelines for the payment of expenses and the provision of facilities for board members</li> <li>• expenses involved in the provision of care for a child of, or an immediate family member of, a board member.</li> </ul>	Reg cl 217(1)(a1)(i), (ii), (iii), (v), (vi), (vii), (viii)	Meeting Catering \$821.43 Travel Expenses \$769.96

Annual Performance Statement Requirement	Statutory Reference	Relevant 2021–2022 Statutory Information
<p>Details of each contract awarded (other than employment contracts &amp; contracts less than \$150,000) including:</p> <ul style="list-style-type: none"> <li>• name of contractor</li> <li>• nature of goods or services supplied</li> <li>• total amount payable.</li> </ul>	Reg cl 217(1)(a2)(i), (ii)	Nil
<p>Summary of the amounts incurred by the JO in relation to legal proceedings including:</p> <ul style="list-style-type: none"> <li>• amounts incurred by JO in relation to proceedings taken by or against the JO (including out of court settlements)</li> <li>• summary of the state of the progress of each legal proceeding and (if finalised) the result.</li> </ul>	Reg cl 217(1)(a3)	Nil
Total amount contributed or otherwise granted to financially assist others.	Reg cl 217(1)(a5) & <i>Local Government Act 1993</i> (Act) s 356	Nil
Statement of all external bodies that exercised functions delegated by the JO.	Reg cl 217(1)(a6)	Nil
Statement of all corporations, partnerships, trusts, joint ventures, syndicates or other bodies in which the JO held a controlling interest.	Reg cl 217(1)(a7)	Nil
Statement of all corporations, partnerships, trusts, joint ventures, syndicates or other bodies (whether or not incorporated) in which the JO participated during the year.	Reg cl 217(1)(a8)	Nil
Statement of activities undertaken to implement its EEO management plan.	Reg cl 217(1)(a9)	Nil

Annual Performance Statement Requirement	Statutory Reference	Relevant 2021–2022 Statutory Information
<p>Statement of the total remuneration package of the Executive Officer including:</p> <ul style="list-style-type: none"> <li>• total value of the salary component of the package</li> <li>• total amount of any bonus, performance or other payments that do not form part of the salary component</li> <li>• total amount payable by way of the employer's contribution or salary sacrifice to any superannuation scheme to which the Executive Officer may be a contributor</li> <li>• total value of any non-cash benefits for which the Executive Officer may elect under the package</li> <li>• total amount payable by way of fringe benefits tax for any such non-cash benefits.</li> </ul>	<p>Reg cl 217(1)(b)(i), (ii), (iii), (iv), (v)</p>	<p>\$72,310</p>
<p>Statement of the total remuneration packages of all senior staff members, expressed as the total (not of the individual members) including:</p> <ul style="list-style-type: none"> <li>• total value of salary components of their packages</li> <li>• total amount of any bonus, performance or other payments that do not form part of salary components of their packages</li> <li>• total amount payable by the JO by way of the employer's contribution or salary sacrifice to any superannuation scheme to which any of them may be a contributor</li> <li>• total value of any non-cash benefits for which any of them may elect under the package</li> <li>• total amount payable by way of fringe benefits tax for any such non-cash benefits.</li> </ul>	<p>Reg, cl 217(1)(c)(i), (ii), (iii), (iv), (v)</p>	<p>Nil</p>

Annual Performance Statement Requirement	Statutory Reference	Relevant 2021–2022 Statutory Information
<p>Statement of total number of persons who performed paid work on <b>Wednesday 25 May 2022</b>, including, in separate statements, total number of:</p> <ul style="list-style-type: none"> <li>persons employed by the JO on a permanent full-time, permanent part-time or casual basis or under a fixed-term contract</li> <li>persons employed by the JO as senior staff members,</li> <li>persons engaged by the JO, under a contract or other arrangement with the person's employer, wholly or principally for the labour of the person</li> <li>persons supplied to the JO, under a contract or other arrangement with the person's employer, as an apprentice or trainee.</li> </ul>	Reg cl 217 (1)(d) (i),(ii),(iii),(iv)	<p>Nil</p> <p>Associate member Rous County Council's General Manager acting as the NRJO's interim Executive Officer (unpaid, part-time).</p>
Report on all capital works projects is considered best practice.	OLG Capital Expenditure Guidelines	Nil
Information included on government information public access activity.	<p><i>Government Information (Public Access) Act 2009, s 125(1)</i></p> <p><i>Government Information (Public Access) Regulation 2018, cl 8, Schedule 2</i></p>	Nil
Information included on public interest disclosure activity.	<p><i>Public Interest Disclosures Act 1994, s 31</i></p> <p><i>Public Interest Disclosures Regulation 2011, cl 4</i></p>	Nil

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