



Item No: 19.2

File No: 2.14.1.4

Date: 18 March 2019

Attachment: A, B, C

Meeting: Council

Title: Cemetery Management Options Report

Responsible Manager: Group Manager, Corporate Services, Katy Bone

Author: Group Manager, Corporate Services, Katy Bone

Key Focus Area: **Strategic Community Plan Focus are 5 – Positive and respectful customer service experience**

Key Focus Area: **Financial Guiding Principle 2 –Invest sustainably in community assets for the future**

Type of Report: **Decision Required**

Pursuant to Section 83(5) of the *Local Government Act 1999*, the Chief Executive Officer indicates that the matter contained in this report may, if the Council so determines, be considered in confidence pursuant to Section 90(2) of the *Local Government Act 1999* on the basis that the information contained in the attached report is information of the nature specified in subsections 90(3)(d) of the Act being to prejudice the commercial position of the person who supplied the information, and confer a commercial advantage on a third party.

Recommendation Public

Pursuant to s90 (3) (d)

Pursuant to section 90(2) of the *Local Government Act 1999* the Council orders that all members of the public, except Chief Executive Officer Kiki Magro, Group Manager Corporate Services Katy Bone, Group Manager Assets & Infrastructure Joshua Bowen, Council Secretariat Jayde Hanna, be excluded from attendance at the meeting for Agenda Item 'Cemetery Management Options'.

The Council is satisfied that, pursuant to section 90(3) (d) of the Act, the information to be received, discussed or considered in relation to this Agenda Item is commercial information of a confidential nature (not being a trade secret) the disclosure of which could reasonably be expected to prejudice the commercial position of Council and to confer a commercial advantage on a third party as financial details and the resources will be disclosed.

In addition, the Council has further considered that the information would on balance be contrary to the public interest because the disclosure of his information may result in a competitor receiving the information to the detriment of the Council.

Recommendation (Confidential)

That Council approves;

1. Administration undertaking a community survey in 2019/20 regarding the communities expectations and future use of the Wesleyan Cemetery site;

2. Administration undertaking an Audit of the interment records received from Doug Dick Co;
3. Administration taking over the operational and maintenance management of the Wesleyan Cemetery site from 1 June 2019, which may include the engagement, on an interim basis, of a suitable Cemeteries Authority, such as the Adelaide Cemeteries Authority, until such time as the community survey is completed, the Committee has received and reviewed the feedback and made a subsequent recommendation to Council;
4. funding to be factored into the 2019/20 draft budget for the preservation of interments (\$50,000), maintenance of the site (\$50,000) and community survey (\$25,000).

Recommendation (Public)

Pursuant to s.91 (7)

That having considered Agenda Item Cemetery Management Options in confidence under section 90(2) and (3)(d) of the *Local Government Act 1999*, the Council pursuant to section 91(7) of that Act, orders that the **report** and attachments relevant to this Agenda Item be retained in confidence for a period of 12 months or until Council has made a determination on the management of the site.

And

That the Council resolves to end its confidential deliberations pursuant to Section 90(2) of the *Local Government Act 1999* and re-admit the public.

Summary

This report is in response to the Wesleyan Cemetery management contract which is due to expire on 31 May 2019 and recommendations made by the Wesleyan Cemetery Advisory Committee regarding the cemetery management options.

Background

On the 8 February 2019 the Wesleyan Cemetery Advisory Committee held a workshop to consider options and provide Administration with guidance regarding the future of the site post the current Wesleyan Cemetery management contract which is due to expire on 31 May 2019.

The Chief Executive and Group Manager Corporate Services met with the Chief Executive of the Adelaide Cemeteries Authority on the 11 February 2019 to better understand the Adelaide Cemeteries Authority practices as they relate to the management of Council heritage cemeteries under their authority.

Cemetery Management Options Report was presented to the Wesleyan Cemetery Advisory Committee on the 18 February 2019. The Committee subsequently resolved:

WC 21/18-19

That the Wesleyan Cemetery Advisory Committee recommend to Council that;

5. *Administration undertake a community survey in 2019/20 regarding the communities expectations and future use of the Wesleyan Cemetery site;*
6. *Administration undertake an Audit of the interment records received from Doug Dick Co;*

7. *Administration take over the operational and maintenance management of the Wesleyan Cemetery site from 1 June 2019, which may include the engagement, on an interim basis, of a suitable Cemeteries Authority, such as the Adelaide Cemeteries Authority, until such time as the community survey is completed, the Committee has received and reviewed the feedback and made a subsequent recommendation to Council;*
8. *Funding be factored into the 2019/20 draft budget for the preservation of interments (\$50,000), maintenance of the site (\$50,000) and community survey (\$25,000).*

Council has one Cemetery site, namely the Wesleyan Cemetery.

The current Management Agreement (contract) commenced on 1 June 2004 and was set for a 10 year term with an expiry date of 31 May 2014, subject to a right of renewal for a further 4 years, which was executed. As a result, the contract is due to expire on the 31 May 2019. The management of the site is currently outsourced to Doug Dick Co and Life's Memories (DDC).

Discussion/Issues for Consideration

Close or Open for interments

The decision to either close the cemetery completely for interments or to keep it open will have a direct impact on the type of management structure that would be required for the Wesleyan Cemetery site going forward. Whilst the site does not currently allow for new burials, it does allow for the interment of ashes.

Section 24 of the *Burial and Cremation Act 2013* sets out a number of conditions as they relate to the closure of cemeteries and natural burial grounds of cemeteries. Having reviewed and assessed the conditions set out in s.24 of the said Act, it is Administrations considered opinion that Council would not be successful if it moved to close the Wesleyan Cemetery for interments, as it does not meet the requirements set out in the Act.

Specifically, section 24 of the *Burial and Cremation Act 2013* states inter alia:

- (1) *Subject to this section, the relevant authority for a cemetery or natural burial ground may close the cemetery or natural burial ground if—*
 - (a) *the cemetery or natural burial ground is or has become unsuitable for the disposal of human remains; or*
 - (b) *50 or more years have elapsed since human remains were last interred in the cemetery or natural burial ground.*
- (2) *A relevant authority must not close a cemetery or natural burial ground unless –*
 - (a) *Notice of the proposed closure has been given in accordance with this section;*
And
 - (b) *In the case of a cemetery or natural burial ground for which a council is the relevant authority – the Minister has approved the closure.*

In reference to s.24(1), the existing cremated remains interment rights still have at least 89 years to run. Further, interment rights have been purchased preneed (*i.e. reserved for future use when death occurs*). Therefore, the 'last interred' remains is likely to be a considerable period of time away and then Council would have to allow for 50 or more years to elapse since human remains were last interred [s.24(1)(b)].

However, in relation to burial interments, there may be opportunity to consider re-use as it applies to the 'old part' (historical) of the Cemetery, where Council would meet the conditions set out in [s.24(1)(b)].

Further, even if Council satisfied s.24(1), it would still need to strictly follow the provisions set out as they relate to *Notice of the proposed closure* set out in s.24(3) and acquire Ministerial approval. Specifically, s.24(3) states:

(3) *Notice of the proposed closure of a cemetery or natural burial ground must be given-*

- (a) *In the newspaper circulating throughout the State; and*
- (b) *In the case of a cemetery or natural burial ground for which a council is the relevant authority – in the Gazette,*

on 2 separate occasions, the first being at least 18 months before, and the second being not more than 9 months before, the date of the proposed closure.

Re-use of sites

Section 38 of the *Burial and Cremation Act 2013* provides for the re-use of interment sites where the interment right has expired. A number of conditions apply in relation to this section, including:

- giving of notice by public advertisement in a newspaper circulating throughout the State;
- taking reasonable steps to give written notice of intentions to re-use the interment site to the personal representative of the deceased or 1 or more relatives of the deceased;
- receiving confirmation from the personal representative or a relative of the deceased that there is no objection to the re-use of the site;
- 2 years have elapsed from the date on which notice was given.

Section 42 of the *Burial and Cremation Act 2013* outlines the power of the relevant authority to dispose of unclaimed memorial. Said conditions set out in s.42 include:

- 2 years or more have elapsed since an interment site in a cemetery or natural burial ground has expired;
- **or** since a cemetery was dedicated as park lands or converted into a public park or garden; and a memorial to a deceased person interred in the cemetery or natural burial ground is situated at the interment site or elsewhere in the cemetery or natural burial ground;
- **and** the relevant authority for the cemetery or natural burial ground has given notice of its intention to remove and dispose of the memorial—
 - by public advertisement in a newspaper circulating throughout the State; and
 - by written notice affixed to the memorial; and
 - the relevant authority has taken reasonable steps to give written notice to the owner of the memorial of its intention to remove and dispose of the memorial; and
 - 6 months have elapsed since the cemetery authority gave notice under this subsection and no person has claimed the memorial within that period, the relevant authority may remove the memorial from the cemetery or natural burial ground and dispose of it as it thinks fit

Clearly, the provisions set out in the *Burial and Cremation Act 2013*, and specifically those sections that relate to the closure of interments and re-use of interment sites, place an enormous burden on Council should it consider operating the Wesleyan Cemetery differently to what has been the past practice. This is not to say that it can't be done, but rather that it will need careful long term planning, patience, committed resources and more importantly ensuring that we are fully compliant with all regulations that apply to cemeteries.

As referenced under the heading 'Close or Open for interments', there may be an opportunity for Council to consider re-use as it applies to the 'old part' (historical) of the Cemetery.

Revenue

Anecdotal advice received by the Adelaide Cemeteries Authority, indicate that cremations require 75% of time, effort and resources, however only generate 25% of revenue, compared with burials, which require 25% of time, effort and resources and generate 75% of revenue.

If the status quo were to continue (cremations only), the fees that are currently charged would remain. This would limit Councils ability to raise enough revenue to cover its maintenance and operational costs or attract a third party to manage the site.

Should the decision be made to re-use interment sites, this would provide for additional revenue and attract third party cemetery management providers.

Additional revenue sources would potentially come from:

- renewal of existing interment rights;
- sale of relinquished or expired rights;
- fees for interment of bodily or cremated remains;
- memorial permits;
- lift and deepen fees.

Maintenance requirements and risks

The Wesleyan Cemetery is a Council local heritage site and Council supports the conservation and promotion of the Wesleyan Cemetery built heritage and historic character.

The maintenance requirements, including the restoration of memorials and gardens, can be deemed as Council's responsibility. Council should consider an ongoing appropriate budget allocated as part of the Council annual budget process for both maintenance and preservation of historic headstones and the overall footprint of the site.

Whilst the memorial is in most cases the property and the responsibility of the holder of the interment right, if an injury associated with a memorial or grave occurs, Council may have an action taken against it by the aggrieved party. Although the memorials are predominantly older and whilst grave site visitations by mourners is minimal, the cemetery is a public thoroughfare, and is adjacent to Churches and St Andrews school.

In line with the 'Hibernate No More Report' recommendation, Administration is currently completing a risk assessment on the cemetery memorials to get a better understanding of the risk to Council and the community.

Liability from Unsold Memorials

Pursuant to clause 12.3 of the Management Agreement, the Council is required to purchase from DDC *"any unsold memorials"* owned by DDC at the Cemetery *"for a price agreed between the parties or in default of agreement, determined by an independent valuer appointed at the joint cost of the parties"*.

Whilst Administration is of the view that the term 'memorial' can be easily interpreted for the purposes of clause 12.3 of the Management Agreement, it becomes less clear as to what constitutes an 'unsold memorial' for the purposes of that clause.

Clause 3.1 of the Management Agreement simply requires DDC to *"manage the business of the Cemetery using best practice methods and in a reputable manner"*. There are no express provisions requiring DDC to sell a certain amount of "memorials" each year or during the term of the Management Agreement (Attachment A). This will require additional investigation and information from DDC, which has yet to be received, despite numerous requests.

Legislation changes

Since the original agreement with DDC there has been a number of legislation changes. This includes a new *Burial and Cremations Act 2013* (SA) and *Burial and Cremation Regulations 2014*. The changes are not reflected in the current agreement with DDC.

It is of outmost importance that any new management structure comply with the new Act and Regulations.

Record management

Section 53 of the *Burial and Cremation Act 2013* outlines the registers, records and plans to be kept by relevant authorities. These include the following;

- (1) *The relevant authority for a cemetery or natural burial ground must keep—*
 - (a) *a register that—*
 - (i) *identifies (so far as possible) persons whose remains are interred in the cemetery or natural burial ground; and*
 - (ii) *identifies the site in which the remains of each such person are interred; and*
 - (iii) *records exhumations of human remains interred in the cemetery or natural burial ground; and*
 - (b) *a register containing prescribed particulars of—*
 - (i) *interment rights issued by the relevant authority; and*
 - (ii) *memorials erected in the cemetery or natural burial ground; and*
 - (iii) *any other matters specified by the regulations; and*
 - (c) *a plan of the cemetery or natural burial ground that shows—*
 - (i) *each site at which human remains are interred; and*
 - (ii) *each site set aside for the interment of human remains.*
- (2) *If an interment right in force identifies the site at which human remains are to be interred pursuant to the interment right, the relevant authority must include in the plan of the cemetery or natural burial ground the number allocated to, or a description of, that site.*
- (3) *The relevant authority for a crematorium must keep prescribed records of cremations carried out at the crematorium.*
- (4) *The registers kept by a relevant authority under this section must be made available for inspection by members of the public during ordinary office hours on payment of a fee fixed by the authority.*
- (5) *A relevant authority must, at the request of an authorised person, produce a register kept by the authority under this section for inspection by that authorised person.*

DDC would be required to provide all records at the end of their agreement (31 May 2019), in line with the record keeping requirements espoused above. An Audit of these records may also need to be completed to verify that the records are complete.

Other Councils

Attachment B provides a list of SA Cemeteries as listed on the Cemeteries and Crematoria Association of South Australia (CCASA) website. Of the identified 398 cemeteries, 327 (82%) are owned by Councils. Of the 327 cemeteries it is unclear which are managed by a third party. However, initial investigations of City of Campbelltown, City of Charles Sturt, City of Salisbury and City of Burnside reveal that all Council owned cemeteries are managed internally by the Council and not outsourced to a third party.

Options for Consideration

Option 1

That Council approves;

1. Administration undertaking a community survey in 2019/20 regarding the communities expectations and future use of the Wesleyan Cemetery site;
2. Administration undertaking an Audit of the interment records received from Doug Dick Co;
3. Administration taking over the operational and maintenance management of the Wesleyan Cemetery site from 1 June 2019, which may include the engagement, on an interim basis, of a suitable Cemeteries Authority, such as the Adelaide Cemeteries Authority, until such time as the community survey is completed, the Committee has received and reviewed the feedback and made a subsequent recommendation to Council;
4. funding to be factored into the 2019/20 draft budget for the preservation of interment (\$50,000), maintenance of the site (\$50,000) and community survey (\$25,000).

Option 2

1. That Council approves;
 - an expression of interest be sought to manage the Wesleyan Cemetery site;
 - Administration undertaking an Audit of the interment records received from Doug Dick Co;
 - the full maintenance of the site reverting to Council;
 - funding to be factored into the 2019/20 draft budget for the preservation of interment (\$50,000) and maintenance of the site (\$50,000);
2. Council resolve to allow for the re-use of sites where the interment right has expired;
3. Council resolve to open the cemetery for both burial and cremations.

Option 3

That Council approves;

- Administration managing the operational and maintenance of the cemetery;
- Administration undertaking an Audit of the interment records received from Doug Dick Co;
- closing the cemetery for burials and continue to allow for cremation interments;
- funding to be factored into the 2019/20 draft budget for the preservation of interment (\$50,000) and maintenance of the site (\$50,000).

Option 4

That Council approves;

1. Administration undertaking an Audit of the interment records received from Doug Dick Co and closing the cemetery for burials and continue to allow for cremation interments and funding be factored into the 2019/20 draft budget for the preservation of interment (\$50,000) and maintenance of the site (\$50,000).

2. Council resolve to provide an exemption from the Procurement Policy, in order to allow for the renegotiation of the management contract with Doug Dick C and Life's Memories (DDC)

Analysis of Options

Option1

Option 1 would provide Administration the opportunity to complete a community survey to assess the community expectations regarding the management of Wesleyan Cemetery. In particular, the issue regarding the cemetery being open for re-burials and the re-use of interments.

This would then indicate the type of management agreement needed going forward and the opportunities for the Wesleyan Cemetery. The survey will also be used to inform the expression of interest process in line with the 'Hibernate No More Report' recommendation 2.

Option2

Option 2 is in line with the 'Hibernate No More Report' recommendations to conduct an Expression of Interest process to ascertain whether there are suitable third parties interested in managing the cemetery. However, this could be difficult without knowing what the communities expectations, needs and reactions to a potential variance in the operating methodology of the cemetery.

Option 3

Option 3 would require additional training and a dedicated Administrative resource to manage the Wesleyan Cemetery and comply with all relevant legislation.

Option 4

Due to issues with the current contract, the relationship between Council and DDC would have to change significantly. Administration would therefore caution any approach towards this option.

Financial Implications

The table below highlights the potential cost and benefits for each option.

| Financial impact | Option 1 | Option 2 | Option 3 | Option 4 |
|-------------------|----------|----------|---------------------------|-----------|
| Survey cost | \$25,000 | - | - | - |
| Staffing cost | - | - | Part time FTE \$35,000 | - |
| Management fee | Yes | Yes | - | Yes |
| Revenue | Yes | Yes | Yes | Yes |
| Maintenance cost | \$50,000 | \$50,000 | \$50,000 | \$50,000- |
| Preservation cost | \$50,000 | \$50,000 | \$50,000 | \$50,000 |

Community Implications

It is unclear how the community is likely to react should Council resolve to re-open the cemetery for burial and / or re-use interments. It would be pertinent therefore to undertake a community survey to better understand the community's expectations.

Governance Implications

There are a significant number of governance implications as they relate to the *Burial and Cremation Act 2013* and associated Regulations, which cannot be ignored. Should Council resolve to do anything different with the cemetery, it would have to ensure strict compliance with all relevant legislation.

Further, the 'Hibernate No More Report' recommended the following:

Recommendation 2

In the event that an external contractor is appointed to manage all or part of the cemetery a detailed Service Level Agreement should be established. Amongst other things, it should include specific processes and controls over the nature and timing of memorialisation works within the cemetery.

Recommendation 4

Conduct a formal risk assessment of the cemetery memorials.

Recommendation 10

That the Town of Walkerville conduct an Expression of Interest process to ascertain whether there are suitable parties interested in externally managing the cemetery.

Preferred Option & Reasoning

Option 1 is the preferred option. It will deliver further and better particulars in relation to the community's expectations regarding the Wesleyan Cemetery going forward as well as ensuring that adequate funds are incorporated into the 2019/20 budget to ensure the site is suitable maintained.

Attachments

| | |
|--------------|---|
| Attachment A | Norman Waterhouse legal advice |
| Attachment B | Listing of South Australian Cemeteries from the Cemeteries and Crematoria Association of South Australia (CCASA) website. |

By Email: kbone@walkerville.sa.gov.au
Ref: MST\M00293733F05632618.DOCX

31 January 2019

Ms K Bone
Group Manager Corporate Services
The Corporation of the Town of Walkerville
PO Box 55
WALKERVILLE SA 5081

Dear Katy

Wesleyan Cemetery

I refer to our recent discussions regarding the Wesleyan Cemetery (**Cemetery**) and note your instructions for us to provide advice in relation to the following two issues:

- what are the Council's obligations at the expiry or sooner termination of the current management agreement for the Cemetery; and
- what are the Council's obligations with respect to the execution of a new agreement for the management of the Cemetery?

1. BACKGROUND

From the information provided to us, our understanding of the background is as follows:

- 1.1 The Council is party to a management agreement with Doug Dick & Co Pty Ltd (**DDC**) dated 1 June 2004 (**Management Agreement**) for the management of the Cemetery.
- 1.2 The original term of the Management Agreement commenced on 1 June 2004, and expired on 30 May 2014.
- 1.3 DDC did not exercise its right to renew the Management Agreement.
- 1.4 Pursuant to a letter dated 16 June 2014 from the Council to DDC, the Management Agreement has been extended by the Council on a monthly holding over basis.

We have been provided with copies of the following:

- Council Report to Works & Assessment Management Services dated 3 July 2003;
- the Management Agreement;

- email trail between Ms K Magro dated 5 March 2012, incorporating communications between the Council and Joel Hepburn-Brown of Torrens Capital Management Pty Ltd dated 5 March 2012;
- McDougall & Vines Report dated February 2012;
- letter from the Council to DDC dated 16 June 2014;
- Hibernata No More Report dated 25 November 2014; and
- Council's Committee Report dated 5 December 2018;

We understand that the Council's records with respect to the Cemetery may not be complete, and accordingly, there are some gaps and/or inconsistencies in relation to the background and current status of the management obligations at the Cemetery.

By way of example, the McDougall & Vines Report states that the administrative functions of DDC "*are outsourced to Life's Memories*". The Council's Committee Report of 5 December 2018 implies that the Management Agreement has been assigned from DDC to Life's Memories Pty Ltd (**LM**), while the email from Joel Hepburn-Brown of Torrens Capital Management Pty Ltd dated 5 March 2012 states that DDC and LM are sister companies.

The 3 scenarios above can have different implications for the Council's rights and obligations under the Management Agreement.

From the information provided to us, we have not been able to ascertain any evidence that the Management Agreement has been assigned from DDC to LM, or that DDC has outsourced – or subcontracted – any of its obligations under the Management Agreement to LM.

Historical searches of DDC and LM obtained from ASIC (both of which are now **attached**) show that both companies are wholly owned by the same company – that is, they are owned by the same company. This does not detract from the fact that DDC and LM are separate entities, however.

Based on the information provided to us, we are of the view that the rights and responsibilities of the manager under the Management Agreement rest with DDC.

2. **COUNCIL'S OBLIGATIONS AT EXPIRATION OR SOONER TERMINATION OF THE MANAGEMENT AGREEMENT**

2.1 **Is clause 12.3 of the Management Agreement enforceable?**

Pursuant to clause 12.3 of the Management Agreement, the Council is required to purchase from DDC "*any unsold memorials*" owned by DDC at the Cemetery "*for a price agreed between the parties or in default of agreement, determined by an independent valuer appointed at the joint cost of the parties*".

We understand that the Council has previously received advice that that the clause may be too vague to be enforceable against the Council.

However, subject to our comments at Item 2.2 below, we hold a contradictory view.

It is noted that the Management Agreement does not contain a definition for what constitutes a '*memorial*' for the purposes of the agreement. However, modern approaches to legal interpretation look to factors both within the document and

external to it. In the case of *Upper Hunter Country District Council v Australian Chilling & Freezing Co Ltd*, Chief Justice Barwick of the High Court said:

*“As long as it is capable of a meaning, it will ultimately bear that meaning which the courts, or in an appropriate case, an arbitrator, decides is its proper construction: and the court or arbitrator will decide its application. The question becomes one of construction, of ascertaining the intention of the parties, and of applying it. ... So long as the language employed by the parties, to use Lord Wright's words in *G Scammell and Nephew Ltd v Ouston*[1941] AC 251; at 268 is not ‘so obscure and so incapable of any definite or precise meaning that the court is unable to attribute to the parties any particular contractual intention’, the contract cannot be held to be void or uncertain or meaningless. **In the search for that intention, no narrow or pedantic approach is warranted, particularly in the case of commercial arrangements.**”*

While ‘memorial’ is not expressly defined in the Management Agreement, it is generally accepted that a memorial is a gravestone, plaque, cenotaph or other monument. Indeed, we note that in the Council Report of 2003, references to memorials included references to “*granite, railings, gazebo*”.

We have not been provided with any specific information or detail regarding what DDC may be requiring the Council to purchase from it upon expiration or sooner termination of the Management Agreement. Provided that DDC's requests only relate to monuments which are gravestone, plaque, cenotaph, monument or the like, then subject to our comments at Item 2.2 below, we are of the view that such a request is enforceable against the Council.

2.2 Unsold Memorials

Whilst we are of the view that the term ‘memorial’ can be easily interpreted for the purposes of clause 12.3 of the Management Agreement, it becomes less clear as to what constitutes an ‘*unsold memorial*’ for the purposes of that clause.

Clause 3.1 of the Management Agreement simply requires DDC to “*manage the business of the Cemetery using best practice methods and in a reputable manner*”. There are no express provisions requiring DDC to sell a certain amount of “memorials” during each year, or during the term, of the Management Agreement.

Interestingly, clause 3.2(d) of the Management Agreement provides:

“3.2 Without limiting the generality of clause 3.1 hereof, DDC must:

- (d) supply and erect memorials, monuments and structures **as approved by Walkerville Council.**”*

Does the Council have any record of the approval(s) it has given DDC for the supply and erection of memorials? Were any conditions attached to the Council's approval(s)?

In our view, the Council's obligations under clause 12.3 of the Management Agreement only extends to those unsold memorials which the Council authorised DDC to supply and erect under clause 3.2.

3. NEW MANAGEMENT AGREEMENT

As discussed above, the Management Agreement has been extended by the Council on a monthly holding over basis, and can therefore be terminated on one month's notice. The Council's letter of 16 June 2014 does not expressly state whether the right to terminate on one month's notice extends to DDC as well as the Council. The Council should be aware that there is a risk that DDC may, at any time, exercise its right to terminate the Management Agreement on one month's notice to the Council.

You have asked whether upon expiry or sooner termination of the Management Agreement the Council is required to issue a tender for a new manager for the Cemetery, or whether the Council can continue discussions with DDC with respect to the execution of a new agreement.

You have provided us with an amended draft Procurement Policy (**Draft Policy**) which we understand will be reviewed by the Council's Audit Committee shortly.

Clause 12 of the Draft Policy deals with exemptions. The current wording of the Draft Policy means that the Council is only able to seek exemption from application of the Draft Policy "*in the case of emergency or where a response is required without delay*".

There are two issues for consideration, namely:

- whether the existing (current) circumstances warrant the application of clause 12 of the Draft Policy; and
- whether the grounds for exemption under clause 12 of the Draft Policy are sufficiently broad.

3.1 Does clause 12 of the Draft Policy apply?

Whilst clause 12 of the Draft Policy does not claim to list all of the circumstances which may be deemed to be an emergency or where a response is required without delay, it is clear that the overarching requirement for the application of an exemption is a situation where an urgent decision is required to be made.

In our view, the current circumstances do not warrant an exemption pursuant to clause 12 of the Draft Policy. There are no extenuating circumstances which requires the Council to enter into a contract without delay, and there are no pressing matters where the safety of the public or Council staff are at risk.

In our view, the current wording of the Draft Policy requires the Council to issue a tender for the appointment of a new manager for the Cemetery.

3.2 Are the grounds in clause 12 of the Draft Policy sufficient?

Essentially, the only ground for exemption under the Draft Policy relates circumstances or situations where time is of the essence and urgent decisions are required.

We recommend that the Council give consideration to including additional grounds which will enable the Council to consider additional factors including commercial factors.

Please do not hesitate to contact us if you would like to discuss any of the above.

Yours faithfully
Norman Waterhouse

A handwritten signature in blue ink, appearing to read 'N Waterhouse', with a stylized flourish at the end.

Mabel Tam
Principal
Direct Line: (08) 8210 1218
e-mail: mtam@normans.com.au

| Cemetery | Address | Town | Owner |
|---|-----------------------------------|------------------|--|
| Cheltenham | Port Road | Cheltenham | Adelaide Cemeteries Trust |
| Enfield | Browning Street | Clearview | Adelaide Cemeteries Trust |
| Smithfield | 55 Smith Road | Evanston South | Adelaide Cemeteries Trust |
| West Terrace | West Terrace | Adelaide | Adelaide Cemeteries Trust |
| Birdwood | Onkaparinga Valley Road | Birdwood | Adelaide Hills Council |
| Bonneys Flat | Cnr Woodcocks Road/Greenhill Road | Balhannah | Adelaide Hills Council |
| Charleston | 40 Newman Road | Charleston | Adelaide Hills Council |
| Cudlee Creek | Gould Place | Cudlee Creek | Adelaide Hills Council |
| Gumeracha | Forreston Road | Gumeracha | Adelaide Hills Council |
| Houghton | Johns Road | Houghton | Adelaide Hills Council |
| Kersbrook | Little Para Road | Kersbrook | Adelaide Hills Council |
| Lobethal | Lobethal-Gumeracha Road | Lobethal | Adelaide Hills Council |
| Montacute | Montacute Road | Montacute | Adelaide Hills Council |
| Mount Lofty | Swamp Road | Uraidla | Adelaide Hills Council |
| Mount Torrens | Mount Torrens/Tunkillo Road | Mount Torrens | Adelaide Hills Council |
| Norton Summit | Lobethal Road | Norton Summit | Adelaide Hills Council |
| Scott Creek | Cemetery Road | Scott Creek | Adelaide Hills Council |
| Stirling | Strathalbyn Road | Bridgewater | Adelaide Hills Council |
| Summertown | Cnr Greenhill & Collins Road | Summertown | Adelaide Hills Council |
| Barabba | Wood Road | Barabba | Adelaide Plains Council |
| Dublin | Harris Road | Dublin | Adelaide Plains Council |
| Feltwell | Feltwell Road | Mallala | Adelaide Plains Council |
| Grace Plains | Nairn Road | Grace Plains | Adelaide Plains Council |
| Shannon | Calomba Road | Long Plains | Adelaide Plains Council |
| Two Wells | Old Port Wakefield Road | Two Wells | Adelaide Plains Council |
| Ashbourne | Green Road | Ashbourne | Alexandrina Council |
| Belvidere | Strathalbyn-Milang Road | Belvidere | Alexandrina Council |
| Currency Creek | Mt Compass to Goolwa Road | Currency Creek | Alexandrina Council |
| Goolwa | Cnr Kessell Road/Houlden Road | Goolwa | Alexandrina Council |
| Hindmarsh Island | Randell Road | Hindmarsh Island | Alexandrina Council |
| Langhorne Creek | Lee Road | Langhorne Creek | Alexandrina Council |
| Milang | Landseer Road | Milang | Alexandrina Council |
| Mount Compass | Arthur Road | Mount Compass | Alexandrina Council |
| Old Goolwa | Cnr Kessell Road/Houlden Road | Goolwa | Alexandrina Council |
| Port Elliot | Lines Road | Port Elliot | Alexandrina Council |
| Strathalbyn | Parker Avenue | Strathalbyn | Alexandrina Council |
| Woodchester | Meechi Road | Woodchester | Alexandrina Council |
| Kapunda Anglican Church | East Terrace | Kapunda | Anglican Church |
| Lyndoch Holy Trinity | Barossa Valley Way | Lyndoch | Anglican Church |
| St Anns | Plains Road | Aldinga | Anglican Church |
| St George's Magill | St Bernards Road | Magill | Anglican Church |
| St Lukes Memorial Garden | 29 Smart Road | Modbury | Anglican Church |
| St Martins | Cnr Gorge Road & Lower North East | Campbelltown | Anglican Church |
| St Mary's Anglican | South Road | St Marys | Anglican Church |
| St Matthews Church Cemetery | Caroline Street | Hamilton | Anglican Church |
| St Saviours | Pridmore Road | Glen Osmond | Anglican Church |
| St Thomas Anglican | Onkaparinga Valley Road | Balhannah | Anglican Church |
| Christchurch Anglican | 15 East Terrace | Kapunda | Anglican Church |
| North Road | Cemetery Avenue | Nailsworth | Anglican Diocese of Adelaide |
| Anglican Cemetery Parish of Port Elliot | Lines Road | Port Elliot | Anglican Diocese of the Murray |
| Blakiston St James | Princess Highway | Blakiston | Anglican Diocese of The Murray |
| Echunga St Mays Anglican | South Road | Echunga | Anglican Diocese of The Murray |
| Macclesfield St Johns | 33 Luck St | Macclesfield | Anglican Diocese of The Murray |
| Mylor Anglican | Cnr First Street/North Street | Mylor | Anglican Diocese of The Murray |
| Old Noarlunga Anglican | Church Hill Road | Old Noarlunga | Anglican Pastoral District of Southern Vales |
| Willunga St Stephens | Aldinga Road | Willunga | Anglican Pastoral District of Southern Vales |
| Angaston | Angaston Road | Nuriootpa | Barossa Council |
| Angaston Pioneer | 8 Hannay Crescent | Angaston | Barossa Council |
| Eden Valley | Rushlea Road | Eden Valley | Barossa Council |
| Langmeil | Murray Street | Tanunda | Barossa Council |
| Lyndoch | King Street | Lyndoch | Barossa Council |
| Mount Crawford | 393 Mount Road | Mount Crawford | Barossa Council |
| Mount Pleasant | Ken Hicks Road | Mount Pleasant | Barossa Council |
| Nuriootpa | Cnr Old Kapunda Road/Vine Street | Nuriootpa | Barossa Council |
| Williamstown | Church Street | Williamstown | Barossa Council |
| Barmera | McKenzie Road | Barmera | Berri Barmera Council |
| Barmera Upper Murray Garden | 131 McKenzie Road | Barmera | Berri Barmera Council |
| Berri | RL Gambling Road | Berri | Berri Barmera Council |
| Overland Corner | Morgan Road | Overland Corner | Berri Barmera Council |
| Athelstone Independent | 3 Schultz Circuit | Athelstone | Campbelltown City Council |

| Cemetery | Address | Town | Owner |
|---|----------------------------------|-------------------|----------------------------------|
| Athelstone Pioneer | 1 Lymn Avenue | Athelstone | Campbelltown City Council |
| Birdwood Catholic | Shannon Street | Birdwood | Catholic Archdiocese of Adelaide |
| Mount Barker Catholic | Daddow Road | Mount Barker | Catholic Church |
| Navan | Huxley Terrace | Navan | Catholic Church |
| Pinkerton Plains | 78 Carrig Road | Hamley Bridge | Catholic Church |
| Redhill Catholic | St Martins Road | Redhill | Catholic Church |
| St Johns Catholic | 717 St Johns Road | St Johns | Catholic Church |
| St Peters Catholic | Cape Jervis Road | Normanville | Catholic Church |
| Willunga Catholic | St Judes Street | Willunga | Catholic Parish of Willunga |
| Centennial Park | 760 Goodwood Road | Pasadena | Centennial Park |
| Magill | 18 Jackson St | Magill | City of Burnside |
| Hindmarsh | Adam Street | Hindmarsh | City of Charles Sturt |
| Brighton North | 301 Brighton Road | Somerton Park | City of Holdfast Bay |
| St Jude's | 444 Brighton Road | Brighton | City of Holdfast Bay |
| Mitcham General | Old Belair Road | Mitcham | City of Mitcham |
| Mitcham West | Belair Road | Torrens Park | City of Mitcham |
| Upper Sturt | Sturt Valley Road | Upper Sturt | City of Mitcham |
| Carinya Gardens | Cnr White/Grant Avenues | Mount Gambier | City of Mount Gambier |
| Lake Terrace | Lake Terrace | Mount Gambier | City of Mount Gambier |
| Bethany - Closed | Strout Road | McLaren Vale | City of Onkaparinga Council |
| Cherry Gardens | Cherry Gardens Road | Cherry Gardens | City of Onkaparinga Council |
| Coromandel Valley | Crane Avenue | Coromandel Valley | City of Onkaparinga Council |
| Happy Valley | Cnr Old Clarendon Road/Chandler | Happy Valley | City of Onkaparinga Council |
| Kangarilla (Clarendon) | Clarendon Road | Clarendon | City of Onkaparinga Council |
| McLaren Vale Bethany Methodist Cemetery | Strout Road | McLaren Vale | City of Onkaparinga Council |
| Morphett Vale Bains | States Road | Morphett Vale | City of Onkaparinga Council |
| Morphett Vale Scotch | Main South Road | Morphett Vale | City of Onkaparinga Council |
| O'Halloran Hill | Main South Road | O'Halloran Hill | City of Onkaparinga Council |
| Seaford Road | 26 Seaford Road | Seaford Meadows | City of Onkaparinga Council |
| | | | |
| Zoar Christian Bible | Argent Road | Penfield | City of Playford |
| Happy Valley - Port Lincoln | Bernard Place | Port Lincoln | City of Port Lincoln |
| North Shields | Lincoln Highway | North Shields | City of Port Lincoln |
| Burton Pioneer Cemetery | Bolivar Road | Paralowie | City of Salisbury |
| Salisbury | Cnr Spains Road and York Terrace | Salisbury | City of Salisbury |
| Sturton Family | Church Road | Penfield | City of Salisbury |
| One Tree Hill | Cornishmans Hill Road | One Tree Hill | City of Tea Tree Gully |
| Inman Valley | 93 Prouse Road | Inman Valley | City of Victor Harbour |
| Victor Harbour | 11 Finnis Road | Victor Harbour | City of Victor Harbour |
| Whyalla | Broadbent Terrace | Whyalla | City of Whyalla |
| Auburn | Moores Road | Auburn | Clare and Gilbert Valley Council |
| Black Springs | Cemetery Road | Black Springs | Clare and Gilbert Valley Council |
| Clare | Bennys Hill Road | Clare | Clare and Gilbert Valley Council |
| Manoora | Barrier Highway | Manoora | Clare and Gilbert Valley Council |
| Mintaro | Cnr Kingston St/Kadlunga Road | Mintaro | Clare and Gilbert Valley Council |
| Rhynie | Milne Street | Rhynie | Clare and Gilbert Valley Council |
| Riverton | Barrier Highway | Riverton | Clare and Gilbert Valley Council |
| Saddleworth | Saddleworth/Auburn Road | Saddleworth | Clare and Gilbert Valley Council |
| Skilly | Skilly Chapel Road | Leasingham | Clare and Gilbert Valley Council |
| Springfarm | Springfarm Road | Springfarm | Clare and Gilbert Valley Council |
| Stockport | Watts Terrace | Stockport | Clare and Gilbert Valley Council |
| Tarlee | Shannon Creek Road | Tarlee | Clare and Gilbert Valley Council |
| Watervale | Cemetery Road | Watervale | Clare and Gilbert Valley Council |
| White Hut Gaelic | White Hut Road | Clare | Clare and Gilbert Valley Council |
| White Hut Methodist | Hubbe Road | Clare | Clare and Gilbert Valley Council |
| Coonalpyn | Richards Terrace | Coonalpyn | Coorong District Council |
| Meningie | Cemetery Road | Meningie | Coorong District Council |
| Peake | Sping Well Road | Peake | Coorong District Council |
| Tailem Bend | Granites Road | Tailem Bend | Coorong District Council |
| Tintinara | Filmer Street | Tintinara | Coorong District Council |
| Wellington East | Ferry Road | Wellington East | Coorong District Council |
| Greens Plain | Railway Terrace South | Paskeville | Copper Coast Council |
| Kadina | Russack Road | Kadina | Copper Coast Council |
| Moonta | Retallick Road | Moonta | Copper Coast Council |
| Wallaroo | Wallaroo Road | Wallaroo | Copper Coast Council |
| Alford | Haldanes Road | Alford | District Council of Barunga West |
| Bute | Kadina Road | Bute | District Council of Barunga West |
| Kulpara | Cemetery Road | Kulpara | District Council of Barunga West |
| Port Broughton | Kadina Road | Port Broughton | District Council of Barunga West |
| South Hummocks | Cemetery Road | South Hummocks | District Council of Barunga West |
| Ceduna | Cnr Decres Bay/Smith Roads | Ceduna | District Council of Ceduna |

| Cemetery | Address | Town | Owner |
|-----------------------------|---------------------------------|--------------------|--|
| Smoky Bay | Smoky Bay Road | Smoky Bay | District Council of Ceduna |
| Arno Bay | Lot 524 Blombery Road | Arno Bay | District Council of Cleve |
| Cleve | Syvetsen Road | Cleve | District Council of Cleve |
| Darke Peak | Cemetery Road | Darke Peak | District Council of Cleve |
| Verran | Pipeline Road | Verran | District Council of Cleve |
| Cooper Pedy | Stuart Highway | Cooper Pedy | District Council of Cooper Pedy |
| Bramfield | Lot 381 South Terrace | Bramfield | District Council of Elliston |
| Elliston | Colton Back Road | Elliston | District Council of Elliston |
| Lock | Cemetery Road | Lock | District Council of Elliston |
| Port Elliston | | Port Elliston | District Council of Elliston |
| Port Kenny | Pygery-Port Kenny Road | Port Kenny | District Council of Elliston |
| Sheringa | Flinders Highway | Sheringa | District Council of Elliston |
| Talia | Flinders Highway | Talia Station | District Council of Elliston |
| Cowell | Cnr Melrose/Schumann Roads | Cowell | District Council of Franklin Harbour |
| Port MacDonnell | Cemetery Road | Port MacDonnell | District Council of Grant |
| Kimba | Cleve Road | Kimba | District Council of Kimba |
| Coffin Bay | Coffin Bay Road | Coffin Bay | District Council of Lower Eyre Peninsula |
| Coulta | Flinders Highway | Coulta | District Council of Lower Eyre Peninsula |
| Cummins | Cemetery Hill Road | Cummins | District Council of Lower Eyre Peninsula |
| Lake Wangary | Snapper Hill Road | Wangary | District Council of Lower Eyre Peninsula |
| Mount Hope | Coast Road | Mount Hope | District Council of Lower Eyre Peninsula |
| Poonindie | Cemetery Close | Poonindie | District Council of Lower Eyre Peninsula |
| Alawoona | Lameroo Road | Alawoona | District Council of Loxton Waikerie |
| Bookpurnong | Cnr Bookpurnong Road/Nitschke R | Bookpurnong | District Council of Loxton Waikerie |
| Bugle Hut | Auger Road | Bugle Hut | District Council of Loxton Waikerie |
| Kingston on Murray | Setterburg Road | Kingston on Murray | District Council of Loxton Waikerie |
| Lowbank | Sturt Highway | Lowbank | District Council of Loxton Waikerie |
| Loxton | Tobruk Road | Loxton | District Council of Loxton Waikerie |
| Meribah | Meribah | Meribah | District Council of Loxton Waikerie |
| Moorook | Gogel Road | Moorook | District Council of Loxton Waikerie |
| Murbko | Murbko-Morgan Road | Murbko | District Council of Loxton Waikerie |
| Myrla | Heinrich Road | Myrla | District Council of Loxton Waikerie |
| New Residence | Schober Road | New Residence | District Council of Loxton Waikerie |
| Paisley | Paisley Road | Paisley | District Council of Loxton Waikerie |
| Paruna | Paruna Road | Paruna | District Council of Loxton Waikerie |
| Ramco | Ramco Point Road | Ramco | District Council of Loxton Waikerie |
| Waikerie | Strangman Road | Waikerie | District Council of Loxton Waikerie |
| Alligator Gorge | Alligator Gorge Road | Alligator Gorge | District Council of Mount Remarkable |
| Amyton | Hammond Road | Amyton | District Council of Mount Remarkable |
| Appila | Cemetery Road | Appila | District Council of Mount Remarkable |
| Baroota | Cemetery Track | Mambray Creek | District Council of Mount Remarkable |
| Bethlehem Lutheran Cemetery | Tarnma Road | Allens Creek | District Council of Mount Remarkable |
| Booleroo Centre | Cemetery Road | Booleroo | District Council of Mount Remarkable |
| Bruce | Bruce-Hammond Road | Bruce | District Council of Mount Remarkable |
| Charlton Mine | | Charlton Mine | District Council of Mount Remarkable |
| Glenorchy | | Bangor | District Council of Mount Remarkable |
| Hammond | Middle Road | Hammond | District Council of Mount Remarkable |
| Melrose | Cnr Main North Road/Cemetery R | Melrose | District Council of Mount Remarkable |
| Old Melrose | | Old Melrose | District Council of Mount Remarkable |
| Port Germein | Cemetery Road | Port Germein | District Council of Mount Remarkable |
| Willowie | Wilmington-Orroroo Road | Willowie | District Council of Mount Remarkable |
| Wilmington | Alligator Gorge Road | Wilmington | District Council of Mount Remarkable |
| Wirrabara | Main North Road | Wirrabara | District Council of Mount Remarkable |
| Carrieton | Oladdie Road | Carrieton | District Council of Orroroo/Carrieton |
| Eurelia | Cemetery Road | Eurelia | District Council of Orroroo/Carrieton |
| Johnburgh | Cemetery Road | Johnburgh | District Council of Orroroo/Carrieton |
| Morchard | Booleroo-Morchard Road | Morchard | District Council of Orroroo/Carrieton |
| Orroroo | | Orroroo | District Council of Orroroo/Carrieton |
| Pekina | Cemetery Road | Pekina | District Council of Orroroo/Carrieton |
| Yatina | McKay Road | Yatina | District Council of Orroroo/Carrieton |
| Dawson | Dawson Gorge Road | Dawson | District Council of Peterborough |
| Lancelot | Barrier Highway | Lancelot | District Council of Peterborough |
| Nackara | 52 Railway Terrace | Nackara | District Council of Peterborough |
| Oodla Wirra | Barrier Highway | Oodla Wirra | District Council of Peterborough |
| Peterborough | Dawson Road | Peterborough | District Council of Peterborough |
| Yongala | Clare-Peterborough Road | Yongala | District Council of Peterborough |
| Robe | O'Halloran Street | Robe | District Council of Robe |
| Calca | | | District Council of Streaky Bay |
| Capietha | | | District Council of Streaky Bay |
| Carawa | Miltaburra Road | Carawa | District Council of Streaky Bay |

| Cemetery | Address | Town | Owner |
|-------------------------------|-----------------------------------|-----------------|-------------------------------------|
| Conglima | Poochera/Port Kenny Road | Conglima | District Council of Streaky Bay |
| Poochera | Franceys Road | Poochera | District Council of Streaky Bay |
| Streaky Bay | Sceale Bay Road | Streaky Bay | District Council of Streaky Bay |
| Wirrulla | Eyre Highway | Wirrulla | District Council of Streaky Bay |
| Koppio | Calderwoods Road | Koppio | District Council of Tumby Bay |
| Lipson | Cemetery Road | Lipson | District Council of Tumby Bay |
| Port Neill | Coast Road | Port Neill | District Council of Tumby Bay |
| Tumby Bay | Lipson Road | Tumby Bay | District Council of Tumby Bay |
| Delemere | Council Chambers Road | Delemere | District Council of Yankalilla |
| Yankalilla Public | Section 345, Victor Harbour Road | Yankalilla | District Council of Yankalilla |
| Ardrossan | Cnr Yorke Valley Road/Maitland Rd | Ardrossan | District Council of Yorke Peninsula |
| Arthurton | Ardrossan Road | Arthurton | District Council of Yorke Peninsula |
| Curramulka | Cemetery Road | Curramulka | District Council of Yorke Peninsula |
| Edithburgh | Coobowie Road | Edithburgh | District Council of Yorke Peninsula |
| Bullaparinga | Old Council Road | Bullaparinga | District Council of Yankalilla |
| Dudley Park | Exeter Terrace | Dudley Park | Dudley Park Cemetery Trust |
| Payneham | Marian Road | Payneham | Dudley Park Cemetery Trust |
| Hawker | Cemetery Road | Hawker | Flinders Rangers Council |
| Quorn | Wilmington Road | Quorn | Flinders Rangers Council |
| Hahndorf | Snelling Road | Hahndorf | Hahndorf Cemetery Trust |
| Drumminor Gardens | 61 Golden Grove Road | Ridgehaven | Harrison Funerals |
| Golden Grove | One Tree Hill Road | Golden Grove | Harrison Funerals |
| Hope Valley | Grand Junction Road | Hope Valley | Harrison Funerals |
| American River | Redbanks Road | American River | Kangaroo Island Council |
| Emu Bay | North Coast Road | Emu Bay | Kangaroo Island Council |
| Kingscote | Cnr Seaview Road/Cordes Road | Kingscote | Kangaroo Island Council |
| Penneshaw | Hog Bay Road | Penneshaw | Kangaroo Island Council |
| Kingston S.E. | 230 Southern Ports Highway | Kingston S.E. | Kingston District Council |
| Buchfelde | 1753 Two Wells Road | Buchfeld | Light Regional Council |
| Ebenezer | Cnr Belvidere/Diagonal Roads | Ebenezer | Light Regional Council |
| Freeling | Borrow Street | Freeling | Light Regional Council |
| Greenock | Bevan Street | Greenock | Light Regional Council |
| Kangaroo Flat | 12 Lucas Road | Kangaroo Flat | Light Regional Council |
| Kapunda | 208 Tarlee Road | Kapunda | Light Regional Council |
| Loos Cemetery | 1907 Two Wells Road | Buchfeld | Light Regional Council |
| Magdala | 352 Roennfeldt Road | Magdala | Light Regional Council |
| Schoenfield | Cnr Green & Muster Road | Freeling | Light Regional Council |
| Templers Cemetery | 1145 Horrocks Highway | Templers | Light Regional Council |
| Allens Creek Lutheran | 129 Tarnma Road | Allendale North | Lutheran Church of Australia |
| Bethel Lutheran | 130 Church Road | Bethel | Lutheran Church of Australia |
| Birdwood Lutheran | Church Street | Birdwood | Lutheran Church of Australia |
| Emmaus | Point Pass Road | Eudunda | Lutheran Church of Australia |
| Gnadenfrei | 498 Seppeltsfield Road | Marananga | Lutheran Church of Australia |
| Keyneton Lutheran | Eden Valley-Moculta Road | Keyneton | Lutheran Church of Australia |
| Light Pass | Immanuel Way | Light Pass | Lutheran Church of Australia |
| Lyndoch St Jakobi Lutheran | Gods Hill Road | Lyndoch | Lutheran Church of Australia |
| Nain Lutheran | 196 Nain Road | Freeling | Lutheran Church of Australia |
| Neukirch Lutheran | 655 Belvidere Road | Ebenezer | Lutheran Church of Australia |
| New Mechenberg Good Shepherd | 763 Gomersal Road | Sheaoak Log | Lutheran Church of Australia |
| Schoenborn Lutheran | 44 Schmaal Road | Gomersal | Lutheran Church of Australia |
| St Johns Ebenezer Lutheran | 186 Ebenezer Road | Ebenezer | Lutheran Church of Australia |
| St Kitts (St Peters) Lutheran | 630 St Kitts West Road | St Kitts | Lutheran Church of Australia |
| St Pauls Lutheran | 55 Tablelands Road | St Kitts | Lutheran Church of Australia |
| Steintal | Public Road 59 | Bethel | Lutheran Church of Australia |
| Zum Schmalen Weg Lutheran | 157 Nain Road | Nain | Lutheran Church of Australia |
| Angas Valley | Cnr Mount Pleasant/Walker Flat R | Angas Valley | Mid-Murray Council |
| Black Hill | Quarry Road | Black Hill | Mid-Murray Council |
| Blanchetown | Cnr River Drive/Paisley Road | Blanchetown | Mid-Murray Council |
| Bowhill | Bowhill-Nildottie Road | Bowhill | Mid-Murray Council |
| Cadell | Gordon Road | Cadell | Mid-Murray Council |
| Caloote | Mannum Road | Mannum | Mid-Murray Council |
| Forster | | Forster | Mid-Murray Council |
| Lindley | Cemetery Road | Lindley | Mid-Murray Council |
| Mannum | 73 Belvedere Road | Mannum | Mid-Murray Council |
| Milendella | Long Gully Road | Milendella | Mid-Murray Council |
| Morgan | Cemetery Road | Morgan | Mid-Murray Council |
| Mount Mary | Eudunda Road | Mount Mary | Mid-Murray Council |
| Palmer | Palmer Road | Palmer | Mid-Murray Council |
| Pine Hut | Three Chain Road | Sedan | Mid-Murray Council |
| Rheinthal | Sedan-Cambrai Road | Cambrai | Mid-Murray Council |

| Cemetery | Address | Town | Owner |
|--------------------------------|---------------------------------|-------------------|--|
| Sanderston | Milendella Road | Sanderston | Mid-Murray Council |
| Swan Reach | Nildottie Road | Swan Reach | Mid-Murray Council |
| Teal Flat | Hartmanns Road | Teal Flat | Mid-Murray Council |
| Towitta | 3 Chain Road | Towitta | Mid-Murray Council |
| Truro | Dutton Mail Road | Truro | Mid-Murray Council |
| Tungkillo | Buckleys Road | Tungkillo | Mid-Murray Council |
| Walker Flat | Walker Flat Road | Walker Flat | Mid-Murray Council |
| Morphett Vale Catholic Pioneer | Bains Road | Morphett Vale | Morphett Vale Catholic Parish |
| Bungle Ranges | Archer Hill Road | Wistow | Mount Barker District Council |
| Echunga General | Aldgate-Strathalbyn Road | Echunga | Mount Barker District Council |
| Harrogate | Harrogate Road | Harrogate | Mount Barker District Council |
| Macclesfield General | Penna Road | Macclesfield | Mount Barker District Council |
| Meadows | Kangarilla Road | Meadows | Mount Barker District Council |
| Mount Barker | 33 Karkoo Circuit | Mount Barker | Mount Barker District Council |
| Mount Ephraim | Mount Ephraim Road | Prospect Hill | Mount Barker District Council |
| Nairne | Nixon Road | Nairne | Mount Barker District Council |
| Prospect Hill | Mount Ferguson Road | Prospect Hill | Mount Barker District Council |
| Wistow | Native Avenue | Wistow | Mount Barker District Council |
| Lucindale | Country Club Road | Lucindale | Naracoorte Lucindale Council |
| Naracoorte | Playford Drive | Naracoorte | Naracoorte Lucindale Council |
| Caltowie | Cemetery Road | Caltowie | Northern Areas Council |
| Georgetown | Georgetown Koolunga Road | Georgetown | Northern Areas Council |
| Gladstone | Cemetery Road | Gladstone | Northern Areas Council |
| Jamestown | South Terrace | Jamestown | Northern Areas Council |
| Laura | Laura-Caltowie Road | Laura | Northern Areas Council |
| Narridy | Narridy-Koolunga Road | Narridy | Northern Areas Council |
| Spalding | Cemetery Road | Spalding | Northern Areas Council |
| Tarcowie | Cemetery Road | Tarcowie | Northern Areas Council |
| Port Augusta | Carlton Parade | Port Augusta | Port Augusta City Council |
| Port Augusta West | Old Tarcoola Road | Port Augusta West | Port Augusta City Council |
| Stirling North Garden | French Drive | Stirling North | Port Augusta City Council |
| Crystal Brook | Huddlestone Road | Crystal Brook | Port Pirie Regional Council |
| Keili | Ingram Gap Road | Mundoora | Port Pirie Regional Council |
| Koolunga | Valley Road | Koolunga | Port Pirie Regional Council |
| Napperby | Sentosa Road | Napperby | Port Pirie Regional Council |
| Port Pirie | Moppett Road | Port Pirie | Port Pirie Regional Council |
| Redhill | Old Cattle Track | Redhill | Port Pirie Regional Council |
| Wandearah | Old Port Pirie Road | Wandearah | Port Pirie Regional Council |
| Warnertown | Cemetery Road | Warnertown | Port Pirie Regional Council |
| Apoinga | Mollers Gap Road | Apoinga | Regional Council of Goyder |
| Australia Plains | Cemetery Road | Australia Plains | Regional Council of Goyder |
| Booborowie | Cemetery Road | Booborowie | Regional Council of Goyder |
| Brownlow | Brownlow Road | Brownlow | Regional Council of Goyder |
| Bundey | Bundey Church Road | Bundey | Regional Council of Goyder |
| Burra | Spring Street | Burra | Regional Council of Goyder |
| Emu Downs | Kotz Road | Emu Downs | Regional Council of Goyder |
| Eudunda | Peep Hill Road | Eudunda | Regional Council of Goyder |
| Farrell Flat | Farrell Flat Road | Farrell Flat | Regional Council of Goyder |
| Hallett | Barrier Highway | Hallett | Regional Council of Goyder |
| Upper Bright | Worlds End Highway | Bright | Regional Council of Goyder |
| Whyte Yarcowie | Pidgeon Box Road | Whyte Yarcowie | Regional Council of Goyder |
| Lyrup | Weaver Road | Lyrup | Renmark Paringa Council |
| Paringa | Mortho Road | Paringa | Renmark Paringa Council |
| Renmark | 53 Cucumunga Street | Renmark | Renmark Paringa Council |
| Bremer Road | Bremer Road | Murray Bridge | Rural City of Murray Bridge |
| Callington | Cemetery Road | Callington | Rural City of Murray Bridge |
| Monarto | Schenscher Road | Monarto | Rural City of Murray Bridge |
| Murray Bridge | Adelaide Road | Murray Bridge | Rural City of Murray Bridge |
| Salisbury Catholic | 23 Commercial Road | Salisbury | Salisbury Catholic Parish, Archdiocese of Adelaide |
| Lameroo | Cnr Cemetery/Yappara Roads | Lameroo | Southern Mallee District Council |
| Parrakie | Parrakie South Road | Parrakie | Southern Mallee District Council |
| Pinnaroo | Devon Terrace | Pinnaroo | Southern Mallee District Council |
| Bordertown | Cnr Brown Terrace/Crecoona Terr | Bordertown | Tatiara Council |
| Keith | Cemetery Road | Keith | Tatiara Council |
| Mundulla | Pigeon Flat Road | Mundulla | Tatiara Council |
| Padthaway | Beeamma Parsons Road | Padthaway | Tatiara Council |
| St George Anglican Cemetery | 42 Cheek Avenue | Gawler East | Town of Gawler |
| Willaston | Dawkins Road | Willaston | Town of Gawler |
| Parkers Road Methodist | 611 Parkers Road | Ward Belt | United Church of Australia |
| Myponga Uniting Church | Main Road | Myponga | Uniting Church of Australia |

| Cemetery | Address | Town | Owner |
|------------------------------|---------------------------------|-----------------|-----------------------------------|
| Hamilton Uniting Church | Marrabel Road | Hamilton | Uniting Church of SA |
| McLaren Vale Uniting Church | Main Road | McLaren Vale | Uniting Church of South Australia |
| Old Noarlunga Uniting Church | 31 Victor Harbour Road | Old Noarlunga | |
| Willunga Uniting Church | St Andrews Terrace | Willunga | Uniting Church of South Australia |
| Woodside Uniting Church | Nairne Road | Woodside | Uniting Church of South Australia |
| Aldinga Uniting Church | 2 Old Coach Road | Aldinga | Uniting Church SA |
| Allendale Methodist | 323 School Road | Allendale North | Uniting Church SA |
| Bagot Well Congregational | Cnr Thiele Highway/School House | Bagot Well | Uniting Church SA |
| Gawler River | 1158 Gawler River Road | Gawler River | Uniting Church SA |
| Alma Plains | Lot 21 Alma Road | Alma | Wakefield Regional Council |
| Alma South Church of Christ | 188 Alma South Road | Alma | Wakefield Regional Council |
| Angle Grove Lutheran | Angle Grove Road | Brinkworth | Wakefield Regional Council |
| Balaklava | 30-32 Gwy Terrace | Balaklava | Wakefield Regional Council |
| Barunga Gap (Percyton) | Bute-Snowtown Road | Barunga Gap | Wakefield Regional Council |
| Beaufort | Cemetery Road | Beaufort | Wakefield Regional Council |
| Blyth | Blyth-Brinkworth Road | Blyth | Wakefield Regional Council |
| Brinkworth | Blyth-Brinkworth Road | Brinkworth | Wakefield Regional Council |
| Condowie (Snowtown) | Koopinooka Road | Condowie | Wakefield Regional Council |
| Dalkey Lutheran | Weddings Road | Dalkey | Wakefield Regional Council |
| Hamley Bridge | Stockport Road | Hamley Bridge | Wakefield Regional Council |
| Hoyleton (Hoyles Plains) | Hoyleton Road | Hoyleton | Wakefield Regional Council |
| Kybunga (White Well) | White Well Road | Kybunga | Wakefield Regional Council |
| Lochiel | Cnr Cemetery/Issacson Roads | Lochiel | Wakefield Regional Council |
| Owen | Owen-Mallala Road | Owen | Wakefield Regional Council |
| Port Wakefield | Erith Road | Port Wakefield | Wakefield Regional Council |
| Salt Lake | Salt Lake Cemetery Road | Snowtown | Wakefield Regional Council |
| Whitwarta | Rifle Range Road | Whitwarta | Wakefield Regional Council |
| Beachport | Ardmella Drive | Beachport | Wattle Range Council |
| Furner | Cliffords Road | Furner | Wattle Range Council |
| Kalangadoo | Cemetery Road | Kalangadoo | Wattle Range Council |
| Millicent | Mount Gambier Road | Millicent | Wattle Range Council |
| Penola | Riddoch Highway | Penola | Wattle Range Council |
| Rendelsham | McCalls Road | Rendelsham | Wattle Range Council |
| Tantanoola | Kennedy Road | Tantanoola | Wattle Range Council |
| Kyancutta | Eyre Highway | Kyancutta | Wudinna District Council |
| Minnipa | Daly Road | Minnipa | Wudinna District Council |
| Warramboo | Kimba Road | Warramboo | Wudinna District Council |
| Wudinna | Naylor Street | Wudinna | Wudinna District Council |
| Yaninee | Smith Road | Yaninee | Wudinna District Council |
| Yacka | 353 Pipeline Road | Yacka | Yacka Cemetery Trust |
| Maitland | Centenary Avenue | Maitland | Yorke Peninsula Council |
| Minlaton | Cemetery Road | Minlaton | Yorke Peninsula Council |
| Pink Lake | Pink Lake Road | Pink Lake | Yorke Peninsula Council |
| Port Victoria | Bray Road | Port Victoria | Yorke Peninsula Council |
| Port Vincent | Marine Parade | Port Vincent | Yorke Peninsula Council |
| Stansbury | Troubridge Road | Stansbury | Yorke Peninsula Council |
| Warooka | Sturt Bay Road | Warooka | Yorke Peninsula Council |
| Yorke town | 15 Edithburgh Road | Yorke town | Yorke Peninsula Council |
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