



Annual Report Compliance Checklist 2016-17 & 2017-18

Purpose

The following list provides guidance in the preparation of Council's Annual Report in meeting the legislative disclosure requirements of the *Local Government Act 2009* and *Local Government Regulation 2012*.

The Annual Report must be:

- 1) adopted within one month after the day the general purpose financial statements are certified by the QAO, and
- 2) placed on council's website within 2 weeks of council adopting the Annual Report.



Local Government Act 2009

Section	Y/N
<p>Identifying beneficial enterprises (s41)</p> <p>A local government's annual report for each financial year must contain a list of all the beneficial enterprises that the local government conducted during the financial year.</p>	
<p>Identifying significant business activities (s45)</p> <p>A local government's annual report for each financial year must -</p>	
<p>(a) contain a list of all the business activities that the local government conducted during the financial year; and</p>	
<p>(b) identify the business activities that are significant business activities, and</p>	
<p>(c) state whether or not the competitive neutrality principle was applied to the significant business activities, and if the principle was not applied, the reason why it was not applied, and</p>	
<p>(d) state whether any of the significant business activities were not conducted in the preceding financial year, i.e. whether there are any new significant business activities</p>	
<p>Annual report must detail remuneration (s201)</p>	
<p>(1) The annual report of a local government must state—</p>	
<p>(a) the total of all remuneration packages that are payable (in the year to which the annual report relates) to the senior management of the local government; and</p>	
<p>(b) the number of employees in senior management who are being paid each band of remuneration.</p>	
<p>(2) The senior management, of a local government, consists of the chief executive officer and all senior executive employees of the local government.</p>	
<p>(3) Each band of remuneration is an increment of \$100,000.</p>	
<p>(4) To remove any doubt, it is declared that nothing in this section requires the exact salary of any employee in senior management to be separately stated in the annual report.</p>	



Local Government Regulation 2012 Division 3 'Annual Report'

Section	Y/N
<p>Preparation of Annual Report (s182)</p> <p>Adopt Annual Report within one month after the QAO provides certification.</p>	
<p>Annual Report placed on council website within 2 weeks after council has adopted</p>	
<p>General Purpose Financial Statements (s183)</p> <p>The Annual Report for a financial year must contain: -</p>	
<p>(a) the general purpose financial statement for the financial year, audited by the auditor-general; and</p>	
<p>(b) the current-year financial sustainability statement for the financial year, audited by the auditor-general; and</p>	
<p>(c) the long term financial sustainability statement for the financial year; and</p>	
<p>(d) the auditor-general's audit reports about the general purpose financial statements and the current year sustainability statement.</p>	
<p>Community financial report (s184)</p> <p>The annual report must contain the community financial report for the financial year.</p>	
<p>Resolutions (s185)</p> <p>The Annual Report for a financial year must contain: -</p>	
<p>(a) a copy of the resolutions made during the financial year under s250(1); and</p>	
<p>(b) a list of any resolutions made during the financial year under s206(2).</p>	
<p>Councillors (s186)</p> <p>The annual report for a financial year must contain particulars of—</p>	
<p>(a) for each councillor, the total remuneration, including superannuation contributions, paid to the councillor during the financial year; and</p>	



Section	Y/N
(b) the expenses incurred by, and the facilities provided to, each councillor during the financial year under the local government's expenses reimbursement policy; and	
(c) the number of local government meetings that each councillor attended during the financial year; and	
(d) the total number of the following during the financial year -	
(i) orders and recommendations made under S180(2) or (4); and	
(ii) orders made under S181; and	
(e) each of the following during the financial year -	
(i) the name of each councillor for whom an order or recommendation was made under S180 of the Act or an order was made under S181 of the Act;	
(ii) a description of the misconduct or inappropriate conduct engaged in by each of the councillors;	
(iii) a summary of the order or recommendation made for each Councillor; and	
(f) the number of each of the following during the financial year -	
(i) complaints about the conduct or performance of Councillors for which no further action was taken under S176C (2) of the Act;	
(ii) complaints referred to the department's chief executive under S176C (3) (a)(i) of the Act;	
(iii) complaints referred to the mayor under S176C(3)(a) (ii) or (b)(i) of the Act;	
(iv) complaints referred to the department's chief executive under S176C(4)(a) of the Act;	
(v) complaints assessed by the chief executive officer as being about corrupt conduct under the Crime and Corruption Act;	
(vi) complaints heard by a regional conduct review panel;	
(vii) complaints heard by the tribunal;	
(viii) complaints to which S176C (6) of the Act applied.	



Section	Y/N
Administrative Action complaints (s187)	
(1) The annual report for a financial year must contain -	
(a) a statement about the local government's commitment to dealing fairly with administrative action complaints; and	
(b) a statement about how the local government has implemented its complaints management process, including an assessment of the local government's performance in resolving complaints under the process.	
(2) The annual report must also contain of -	
(a) the number of the following during the financial year -	
(i) administrative action complaints made to the local government;	
(ii) administrative action complaints resolved by the local government under the complaints management process;	
(iii) administrative action complaints not resolved by the local government under the complaints management process; and	
(b) the number of administrative action complaints under paragraph (a)(iii) that were made in a previous financial year.	
Overseas travel (s188)	
(1) The annual report for a financial year must contain the following information about any overseas travel made by a councillor or local government employee in an official capacity during the financial year -	
(a) for a councillor - the name of the councillor;	
(b) for a local government employee - the name of, and position held by, the local government employee;	
(c) the destination of the overseas travel;	
(d) the purpose of the overseas travel;	
(e) the cost of the overseas travel;	
(2) The annual report may also contain any other information about the overseas travel the local government considers relevant	



Section	Y/N
<p>Expenditure on grants to community organisations (s189)</p> <p>The annual report for a financial year must contain a summary of -</p>	
<p>(a) the local government's expenditure for the financial year on grants to community organisations; and</p>	
<p>(b) expenditure from each councilor's discretionary fund, including -</p>	
<p>(i) the name of each community organisation to which an amount was allocated from the fund; and</p>	
<p>(ii) the amount and purpose of the allocation;</p>	
<p>Other contents (s190)</p> <p>(1) The annual report for a financial year must contain the following information –</p>	
<p>(a) the chief executive officer's assessment of the local government's progress towards implementing its 5-year corporate plan and annual operational plan;</p>	
<p>(b) particulars of other issues relevant to making an informed assessment of the local government's operations and performance in the financial year;</p>	
<p>(c) an annual operations report for each commercial business unit;</p>	
<p>(d) details of any action taken for, and expenditure on, a service, facility or activity -</p>	
<p>(i) supplied by another local government under an agreement for conducting a joint government activity; and</p>	
<p>(ii) for which the local government levied special rates or charges for the financial year;</p>	
<p>(e) the number of invitations to change tenders under S228(7) during the financial year;</p>	
<p>(f) a list of the registers kept by the local government;</p>	
<p>(g) a summary of all concessions for rates and charges granted by the local government;</p>	
<p>(h) the report on the internal audit for the financial year;</p>	
<p>(i) a summary of investigation notices given in the financial year under S49 for competitive neutrality complaints;</p>	



Section	Y/N
(j) the local government's responses in the financial year on the QCA's recommendations on any competitive neutrality complaints under S52(3).	
(2) In this section - annual operations report, for a commercial business unit, means a document that contains the following information for the previous financial year -	
(a) information that allows an informed assessment of the unit's operations, including a comparison with the unit's annual performance plan;	
(b) particulars of any changes made to the unit's annual performance plan for the previous financial year;	
(c) particulars of the impact the changes had on the unit's;	
(i) financial position; and	
(ii) operating surplus or deficit; and	
(iii) prospects.	
(d) particulars of any directions the local government gave the unit.	