



Annual Report Compliance Checklist 2018-19

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	
<i>For the period 1 July 2018 to 2 December 2018 (former legislation – see extracts of the relevant prior sections of the Act below):</i>	
(d) the total number of the following during the financial year -	
(i) orders and recommendations made under S180(2) or (4) of the Act; and	
(ii) orders made under S181; and	
<i>For the period 3 December 2018 to 30 June 2018:</i>	
(d) the total number of the following during the financial year	
(i) orders made under section 150I(2) of the Act	
(ii) orders made under section 150AH(1) of the Act;	
(iii) decisions, orders and recommendations made under section 150AR(1) of the Act; and	
<i>For the period 1 July 2018 to 2 December 2018:</i>	
(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	
<i>For the period 3 December 2018 to 30 June 2018:</i>	
(i) the name of each councillor for whom a decision, order or recommendation mentioned in paragraph (d) was made	
(ii) a description of the unsuitable meeting conduct, inappropriate conduct or misconduct engaged in by each of the councillors;	
(iii) a summary of the decision, order or recommendation made for	



Section	Y/N
each Councillor; and	
<i>For the period 1 July 2018 to 2 December 2018:</i>	
(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.	
<i>For the period 3 December 2018 to 30 June 2018:</i>	
(f) the number of each of the following during the financial year -	
(i) complaints referred to the assessor under section 150P(2)(a) of the Act by the local government; a councillor of the local government and the chief executive officer of the local government.	
(ii) matters, mentioned in section 150P(3) of the Act, notified to the Crime and Corruption Commission	
(iii) notices given under section 150R(2) of the Act;	
(iv) notices given under section 150S(2)(a) of the Act	
(v) decisions made under section 150W(a), (b) and (d) of the Act;	
(vi) referral notices accompanied by a recommendation mentioned in section 150AC(3)(a) of the Act	
(vii) occasions information was given under section 150AF(4)(a) of the Act	
(viii) occasions the local government asked another entity to investigate, under chapter 5A, part 3, division 5 of the Act for the local	



Section	Y/N
government, the suspected inappropriate conduct of a councillor	
(ix) applications heard by the conduct tribunal about the alleged misconduct of a councillor	
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.	

Relevant sections from the LGA, applicable prior to 3 December 2018, which must be reported on in council's annual report for the 2018-19 financial year are:

S176C Action after preliminary assessments

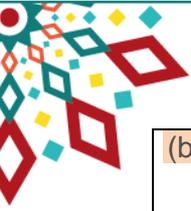
(1) This section applies if the chief executive officer or the department's chief executive (each a complaints assessor) conducts a preliminary assessment of a complaint about the conduct or performance of a councillor.

(2) The complaints assessor may decide no further action need be taken in relation to the complaint if the preliminary assessment is—

- (a) that the complaint is about a frivolous matter or was made vexatiously; or
- (b) that the complaint is lacking in substance.

(3) If the preliminary assessment is that the complaint is about inappropriate conduct, the complaints assessor must—

- (a) if the complaints assessor is the chief executive officer—
 - (i) for a complaint about conduct of the mayor or deputy mayor—refer the complaint to the department's chief executive; or
 - (ii) for a complaint about conduct of a councillor (other than the mayor or deputy mayor)—refer the complaint to the mayor for the mayor to take disciplinary action under section 181; or



(b) if the complaints assessor is the department's chief executive—

- (i) for a complaint about the conduct or performance of a councillor (other than the mayor or deputy mayor) made by any person other than the mayor—refer the complaint to the mayor; or
- (ii) otherwise—take disciplinary action under section 181.

(4) If the preliminary assessment is that the complaint is about misconduct, the complaints assessor must refer the complaint to—

(a) if the complaints assessor is the chief executive officer—the department's chief executive; or

(b) if the complaints assessor is the department's chief executive—the regional conduct review panel or the tribunal.

(5) If the preliminary assessment is that the complaint is about corrupt conduct under the Crime and Corruption Act, the complaints assessor must deal with the complaint in compliance with that Act.

(6) If the preliminary assessment is that the complaint is about another matter, the complaints assessor must deal with the complaint in an appropriate way.

(7) After acting under subsection (2) to (6), the complaints assessor must give the entity that made the complaint, and the accused councillor, a written notice that states—

(a) the type of complaint that the assessor has assessed the complaint as; and

(b) the action (if any) that is proposed to be taken in relation to the complaint; and

(c) if the complaint was about a frivolous matter, was made vexatiously or was lacking in substance—that it is an offence under subsection (8) for a person to make a complaint that is substantially the same as a complaint that the person has previously made.

(8) A person must not make a complaint about the conduct or performance of a councillor if—

(a) the complaint is substantially the same as a complaint that the person has previously made; and

(b) the complaints assessor has given the person a notice that complies with subsection (7).

Maximum penalty for subsection (8)—10 penalty units.

S180 Taking disciplinary action

(1) This section applies if, after hearing a complaint of misconduct, the regional conduct review panel or tribunal decides that the councillor engaged in misconduct.

(2) The regional conduct review panel may make any 1 or more of the following orders or recommendations that it considers appropriate in view of the circumstances relating to the misconduct—

(a) an order that the councillor be counselled about the misconduct, and how not to repeat the misconduct;

(b) an order that the councillor make an admission of error or an apology;

(c) an order that the councillor participate in mediation with another person;



(d) a recommendation to the department's chief executive to monitor the councillor or the local government for compliance with the Local Government Acts;

(e) an order that the councillor reimburse the local government;

(f) a recommendation to the CCC or the police commissioner that the councillor's conduct be further investigated;

(g) an order that the councillor pay to the local government an amount of not more than the monetary value of 50 penalty units.

(3) However, if the regional conduct review panel considers that more serious disciplinary action should be taken, the regional conduct review panel must report the matter to the tribunal for the tribunal to take disciplinary action.

(4) The tribunal may make any order or recommendation that it considers appropriate in view of the circumstances relating to the misconduct.

(5) For example, the tribunal may make any 1 or more of the following orders or recommendations—

(a) an order that the councillor be counselled about the misconduct, and how not to repeat the misconduct;

(b) an order that the councillor make an admission of error or an apology;

(c) an order that the councillor participate in mediation with another person;

(d) a recommendation to the department's chief executive to monitor the councillor or the local government for compliance with the Local Government Acts;

(e) an order that the councillor forfeit an allowance, benefit, payment or privilege;

(f) an order that the councillor reimburse the local government;

(g) a recommendation to the Minister that the councillor be suspended for a specified period, either wholly or from performing particular functions;

Examples of particular functions—

•attending council meetings or offices

•representing the council at public functions

(h) a recommendation to the Minister that the councillor be dismissed;

(i) a recommendation to the CCC or the police commissioner that the councillor's conduct be further investigated;

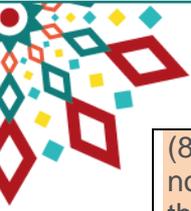
(j) an order that the councillor pay to the local government an amount of not more than the monetary value of 50 penalty units.

(6) A recommendation mentioned in subsection (5)(g) may include a recommendation about the details of the suspension.

(7) When deciding what disciplinary action is appropriate in view of the circumstances relating to the misconduct, the regional conduct review panel or tribunal may consider—

(a) any misconduct of the councillor in the past; and

(b) any allegation made in the hearing that was admitted, or was not challenged.



(8) However, the regional conduct review panel or tribunal may consider an allegation that was not admitted, or was challenged, only if the regional conduct review panel or tribunal is satisfied that the allegation is true.

(9) The degree to which the regional conduct review panel or tribunal must be satisfied depends on the consequences, that are adverse to the councillor, of finding the allegation to be true.

S181 Inappropriate conduct

(1) Subsections (2) and (3) apply if, under section 176C(3) or 177(4), a complaint is referred to the mayor or the department's chief executive to take disciplinary action against a councillor for inappropriate conduct.

(2) The mayor or department's chief executive may make either or both of the following orders that the mayor or department's chief executive considers appropriate in the circumstances—

(a) an order reprimanding the councillor for the inappropriate conduct;

(b) an order that any repeat of the inappropriate conduct be referred to the regional conduct review panel as misconduct.

(3) If the mayor or the department's chief executive makes 3 orders under subsection (2) about the same councillor within the 1 year, the mayor or the department's chief executive must refer the repeated inappropriate conduct by the councillor to a regional conduct review panel or the tribunal.

(4) If the mayor or the department's chief executive refers repeated inappropriate conduct by the councillor to a regional conduct review panel or the tribunal under subsection (3)—

(a) the matter is taken to be a complaint about misconduct; and

(b) the panel or tribunal must conduct a hearing of the complaint; and

(c) sections 178 to 180 apply for the hearing of the complaint; and

(d) the repeated inappropriate conduct by the councillor is taken to be misconduct.

(5) If inappropriate conduct happens in a meeting of the local government or its committees, the chairperson of the meeting may make any 1 or more of the following orders that the chairperson considers appropriate in the circumstances—

(a) an order that the councillor's inappropriate conduct be noted in the minutes of the meeting;

(b) an order that the councillor leave the place where the meeting is being held (including any area set aside for the public), and stay out of the place for the rest of the meeting;

(c) if the councillor fails to comply with an order made under paragraph (b) to leave a place—an order that the councillor be removed from the place.