



## Annual Report Compliance Checklist 2019–20

For Queensland Councils governed by the *Local Government Act 2009* (LGA) and Local Government Regulation 2012 (LGR)

This checklist simply lists the requirements of the LGA and LGR, relating to council's annual report, in one handy reference document. It does not refer to other legislative requirements or replace legal advice.

Requirement	Reference	Y/N
<b>Timing</b>		
Council must prepare an annual report for each financial year and:		
<ul style="list-style-type: none"> <li>Adopt it within one month after the day the auditor-general gives their audit report about council's financial statements for the financial year to council, (unless the Minister, by notice to the council, extends this time); and</li> </ul>	LGR s182	
<ul style="list-style-type: none"> <li>Publish the report on council's website within 2 weeks of adoption.</li> </ul>		
<b>Content</b>		
The annual report must:		
<ul style="list-style-type: none"> <li>contain a list of all the beneficial enterprises that the local government conducted during the financial year</li> </ul>	LGA s41	
<ul style="list-style-type: none"> <li>contain a list of all the business activities that the local government conducted during the financial year</li> </ul>	LGA s45	
<ul style="list-style-type: none"> <li>identify the business activities that are significant business activities</li> </ul>		
<ul style="list-style-type: none"> <li>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</li> </ul>		
<ul style="list-style-type: none"> <li>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</li> </ul>		

Requirement	Reference	Y/N
<b>Content</b>		
The annual report must state:		
<ul style="list-style-type: none"> <li>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 <i>The senior management, of a local government, consists of the chief executive officer and all senior executive employees of the local government.</i></li> </ul>	LGA s201	
<ul style="list-style-type: none"> <li>the number of employees in senior management who are being paid each band of remuneration <i>Each band of remuneration is an increment of \$100,000.</i> <i>There is no requirement to disclose the exact salary of any employee in senior management separately in the annual report.</i></li> </ul>		
The annual report must contain:		
<ul style="list-style-type: none"> <li>the general purpose financial statement for the financial year, audited by the auditor-general</li> </ul>	LGR s183	
<ul style="list-style-type: none"> <li>the current-year financial sustainability statement for the financial year, audited by the auditor-general</li> </ul>		
<ul style="list-style-type: none"> <li>the long term financial sustainability statement for the financial year</li> </ul>		
<ul style="list-style-type: none"> <li>the auditor-general's audit reports about the general purpose financial statement and the current year financial sustainability statement</li> </ul>		
<ul style="list-style-type: none"> <li>the community financial report for the financial year.</li> </ul>	LGR s184	
<ul style="list-style-type: none"> <li>a copy of the resolutions made during the financial year under s250(1) of the LGR (adoption of an expenses reimbursement policy); and</li> </ul>	LGR s185	
<ul style="list-style-type: none"> <li>a list of any resolutions made during the financial year under s206(2) of the LGR (threshold for non-current physical asset to be treated as an expense)</li> </ul>		

Requirement	Reference	Y/N
<b>Content</b>		
In relation to councillors, the annual report must contain:		
<ul style="list-style-type: none"> <li>the total remuneration, including superannuation contributions, paid to each councillor during the financial year</li> </ul>	LGR 5186	
<ul style="list-style-type: none"> <li>the expenses incurred by, and the facilities provided to, each councillor during the financial year under the local government's expenses reimbursement policy</li> </ul>		
<ul style="list-style-type: none"> <li>the number of local government meetings that each councillor attended during the financial year</li> </ul>		
<ul style="list-style-type: none"> <li>the total number of the following during the financial year</li> </ul>		
<ul style="list-style-type: none"> <li>orders made under section 150I(2) of the LGA</li> </ul>		
<ul style="list-style-type: none"> <li>orders made under section 150AH(1) of the LGA</li> </ul>		
<ul style="list-style-type: none"> <li>decisions, orders and recommendations made under section 150AR(1) of the LGA</li> </ul>		
<ul style="list-style-type: none"> <li>each of the following during the financial year</li> </ul>		
<ul style="list-style-type: none"> <li>the name of each councillor for whom a decision, order or recommendation under section 150I(2), 150AH(1) or 150AR(1) of the LGA was made</li> </ul>		
<ul style="list-style-type: none"> <li>a description of the unsuitable meeting conduct, inappropriate conduct or misconduct engaged in by each of the councillors;</li> </ul>		
<ul style="list-style-type: none"> <li>a summary of the decision, order or recommendation made for each councillor;</li> </ul>		

Requirement	Reference	Y/N
<b>Content</b>		
For councillors, the annual report must also contain the number of each of the following during the financial year		
<ul style="list-style-type: none"> <li>complaints referred to the assessor under section 150P(2)(a) of the LGA by the local government, a councillor of the local government or the chief executive officer of the local government</li> </ul>	LGR s186 (1) (f)(i) –(iv)	
<ul style="list-style-type: none"> <li>matters, mentioned in section 150P(3) of the LGA, notified to the Crime and Corruption Commission</li> </ul>		
<ul style="list-style-type: none"> <li>notices given under section 150R(2) of the LGA</li> </ul>		
<ul style="list-style-type: none"> <li>notices given under section 150S(2)(a) of the LGA</li> </ul>		
<ul style="list-style-type: none"> <li>decisions made under section 150W(1)(a), (b) and (d) of the LGA (1 July 2019 to 31 August 2019);</li> <li>decisions made under section 150W(1)(a), (b) and (e) of the LGA(1 September 2019 to 30 June 2020);</li> </ul>	LGR s186 (1)(f)(v) and s353	
<ul style="list-style-type: none"> <li>referral notices accompanied by a recommendation mentioned in section 150AC(3)(a) of the LGA</li> </ul>	LGR s186 (1)(f)(vi)-(vii)	
<ul style="list-style-type: none"> <li>occasions information was given under section 150AF(4)(a) of the LGA</li> </ul>		
<ul style="list-style-type: none"> <li>occasions the local government asked another entity to investigate, under chapter 5A, part 3, division 5 of the LGA for the local government, the suspected inappropriate conduct of a councillor</li> </ul>		
<ul style="list-style-type: none"> <li>applications heard by the conduct tribunal <ul style="list-style-type: none"> <li>about the alleged misconduct of a councilor (1 July 2019 to 31 August 2019), and</li> <li>under chapter 5A, part 3, division 6 of the Act about whether a councilor engaged in misconduct or inappropriate conduct (1 September 2019 to 30 June 2020)</li> </ul> </li> </ul>	LGR s186(1)(f)(ix) and s353	

Requirement	Reference	Y/N
<b>Content</b>		
In relation to administrative action complaints the annual report for a financial year must contain:		
<ul style="list-style-type: none"> <li>• a statement about the local government’s commitment to dealing fairly with administrative action complaints; and</li> </ul>	LGR s187	
<ul style="list-style-type: none"> <li>• 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.</li> </ul>		
<ul style="list-style-type: none"> <li>• the number of the following during the financial year</li> </ul>		
<ul style="list-style-type: none"> <li>• administrative action complaints made to the local government;</li> </ul>		
<ul style="list-style-type: none"> <li>• administrative action complaints resolved by the local government under the complaints management process;</li> </ul>		
<ul style="list-style-type: none"> <li>• administrative action complaints not resolved by the local government under the complaints management process; and</li> </ul>		
<ul style="list-style-type: none"> <li>• the number of administrative action complaints not resolved by the local government under the complaints management process that were made in a previous financial year.</li> </ul>		
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		
<ul style="list-style-type: none"> <li>• for a councillor - the name of the councillor</li> </ul>	LGR s188	
<ul style="list-style-type: none"> <li>• for a local government employee - the name of, and position held by, the local government employee</li> </ul>		
<ul style="list-style-type: none"> <li>• the destination of the overseas travel</li> </ul>		
<ul style="list-style-type: none"> <li>• the purpose of the overseas travel</li> </ul>		
<ul style="list-style-type: none"> <li>• the cost of the overseas travel</li> </ul>		
The annual report may also contain any other information about the overseas travel the local government considers relevant		

Requirement	Reference	Y/N
<b>Content</b>		
The annual report for a financial year must contain a summary of		
<ul style="list-style-type: none"> <li>the local government's expenditure for the financial year on grants to community organisations</li> </ul>	LGR s189(former version) & LGR s354	
<ul style="list-style-type: none"> <li>expenditure from each councillor's discretionary fund, including:               <ul style="list-style-type: none"> <li>the name of each community organisation to which an amount was allocated from the fund; and</li> <li>the amount and purpose of the allocation.</li> </ul> </li> </ul>		
The annual report for a financial year must also contain the following information		
<ul style="list-style-type: none"> <li>the chief executive officer's assessment of the local government's progress towards implementing its 5-year corporate plan and annual operational plan</li> </ul>	LGR s190	
<ul style="list-style-type: none"> <li>particulars of other issues relevant to making an informed assessment of the local government's operations and performance in the financial year</li> </ul>		
<ul style="list-style-type: none"> <li>an annual operations report for each commercial business unit, which means a document that contains the following information for the previous financial year               <ul style="list-style-type: none"> <li>information that allows an informed assessment of the unit's operations, including a comparison with the unit's annual performance plan</li> <li>particulars of any changes made to the unit's annual performance plan for the previous financial year, including the impact the changes had on the unit's financial position, operating surplus or deficit and prospects.</li> <li>particulars of any directions the local government gave the unit.</li> </ul> </li> </ul>		
<ul style="list-style-type: none"> <li>details of any action taken for, and expenditure on, a service, facility or activity               <ul style="list-style-type: none"> <li>supplied by another local government under an agreement for conducting a joint government activity</li> <li>for which the local government levied special rates or charges for the financial year;</li> </ul> </li> </ul>		

Requirement	Reference	Y/N
<b>Content</b>		
The annual report for a financial year must contain a summary of		
<ul style="list-style-type: none"> <li>the number of invitations to change tenders under section 228(7) of the LGR during the financial year;</li> </ul>	LGR s190	
<ul style="list-style-type: none"> <li>a list of the registers kept by the local government;</li> </ul>		
<ul style="list-style-type: none"> <li>a summary of all concessions for rates and charges granted by the local government;</li> </ul>		
<ul style="list-style-type: none"> <li>the report on the internal audit for the financial year;</li> </ul>		
<ul style="list-style-type: none"> <li>a summary of investigation notices given in the financial year under S49 of the LGR for competitive neutrality complaints;</li> </ul>		
<ul style="list-style-type: none"> <li>the local government's responses in the financial year on the QCA's recommendations on any competitive neutrality complaints under S52(3) of the LGR.</li> </ul>		