

IPSWICH CITY COUNCIL ■ ANNUAL REPORT



Acknowledgement of Country



Ipswich City Council respectfully acknowledges the Traditional Owners as custodians of the land and waters we share. We pay our respects to their Elders past, present and emerging, as the keepers of the traditions, customs, cultures and stories of proud peoples.

The Ipswich City Council – Indigenous Accord Symbol Story

This symbol represents both Indigenous and Non-Indigenous People coming together, living and working towards a brighter future for the City of Ipswich and the greater Ipswich region.

Starting from the inner circle, these dots represent the Traditional Owners of the Land, the blue circle with fish represents the river and abundance. Moving outwards the landscape is represented including the rolling hills which surround the city. The triangular motifs represent a brighter future for Ipswich. The seated people around the outside represent members of the Ipswich City Council and members representing the Accord working together. **Riki Salam, We are 27 Creative.**

Check out the Indigenous Accord at ipswich.qld.gov.au

We are pleased to present the City of Ipswich's Annual Report for 2021–2022. This report describes the City of Ipswich's performance over the 2021–2022 financial year, against the objectives of the Annual Plan and Budget 2021–2022 and the priorities of council's Corporate Plan iFuture – 2021–2026: iFuture. The report tells us where we are doing well and where we can do better in helping the community realise its long-term goals. This is the second year we have aligned our reporting to the themes found in iFuture.

This report is designed to meet our obligations under the *Local Government Act 2009* (the Act), the *Queensland Local Government Regulation 2012* (the Regulation) and the *Public Sector Ethics Act 1994* (PSEA). The City of Ipswich has obtained external assurance for the financial statements contained in this report.

Visit ipswich.qld.gov.au for more information about our activities, policies and plans for the future.

As part of our environmental commitment to reducing waste we encourage you to download a digital copy of this report instead of printing. You can request a printed copy by contacting council.

We value your feedback on this Annual Report because it helps us make our next report better. Email your feedback or questions to council@ipswich.qld.gov.au. Write to us at: City of Ipswich PO Box 191, Ipswich QLD 4305. Speak to a Customer Service Officer on +61 7 3810 6666.

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OUR CITY



ABOUT IPSWICH

Ipswich City Council provides services to a community of 242,370 people across 1,090 square kilometres, from Pine Mountain in the north, to Peak Crossing in the south, Springfield to the east and Rosewood to the west.

The community is at the heart of the South East Queensland growth corridor – Brisbane is 40km to the east, and the rural and agricultural areas of the Brisbane, Lockyer and Fassifern valleys are to the north, south and west. The region has good access to highways, the Port of Brisbane and the region's airports, and so is well-positioned to benefit from the region's progress.

Ipswich enjoys annual growth of 4 per cent, well above the Queensland average of 1.9 per cent, as nearly 5,000 residents moved to the region last year. The region's population is predicted to top 560,000* people by 2041, adding more people than any other region in Queensland in that time.

Where mining and industry were the community's backbone during the 1900s, the community has grown and diversified. Defence, manufacturing, transport, logistics, construction, education, health care, tourism, hospitality and retail now drive the jobs and economic success of the region. It is a testament to the strength of the regional economy that, according to the Australian Bureau of Statistics, the number of Ipswich-based businesses with an annual turnover has increased each year between 2016 (238 businesses) and 2020 (297 businesses). In the same period the total number of businesses went from 17,379 to 20,387.

With more than 1,300 employees, council is one of the largest employers in the region. Many of our staff live in this community, and so are invested in making sure

council achieves its goals. We recognise that, in addition to the services we provide, we contribute significantly to the economic prosperity of this region.

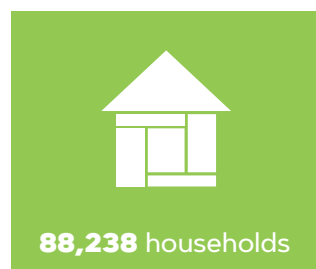
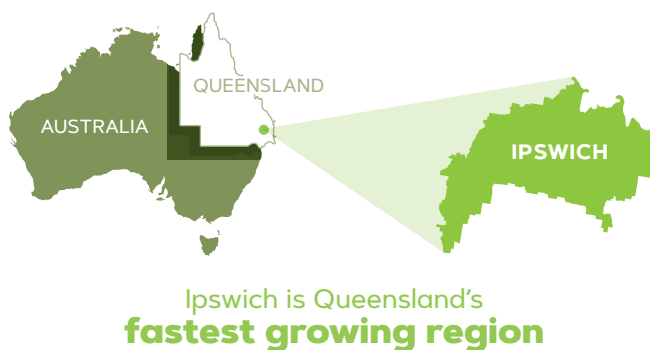
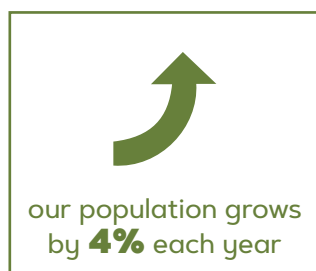
There are about 88,238 households across Ipswich, with young families (families with all children aged 15 years or less) making up 19 per cent of those households.

The community's median age is 33, younger than the Queensland median age of 38. One quarter of the community is aged 15 years or under, which gives us a strong opportunity to hear and respond to young people's voices so we ensure strong progress into the future.

Storms, flood and pandemic barely slowed Ipswich's rapid population growth in the first three months of 2022. While there were lower volumes of new housing lots created and approved in the first quarter of 2022, 1,093 new residents called Ipswich home in that time. This growth is seen as a vote of confidence in the city's affordability, lifestyle offerings and new businesses and industry possibilities.

While it is the fastest growing region in Queensland, Ipswich has also developed a strong reputation for preserving built and natural heritage and historical spaces, with some 7,500 heritage protected places and about 600 parks and reserves across the region.

The council's 2022-2023 budget underpins this growth. It includes \$229 million in capital works, including \$47 million for asset rehabilitation, \$41 million for strategic transport projects, \$41.45 million to continue the revitalisation of the Nicholas Street Precinct, and \$14 million on parks, sport and the environment. The total budget of \$621 million sets the scene for Ipswich to continue to be a great place to live, work, invest and to raise a family.



Information sourced from: Australian Bureau of Statistics and Ipswich City Council.

*Revised population projections are being prepared for the new Ipswich Planning Scheme. These revised projections aim to improve the alignment of projected growth with historic and current trends of actual growth.

IPSWICH IN NUMBERS

2021-2022



14,335

average contact centre calls per month



1,374

average customer emails actioned per month

7,047

average customer related service requests raised per month
14% ↑ 2020-2021



211

nature reserves maintained

116,677

plants propagated by the council nursery



88,222

free plants provided through the council nursery's free plant program

12,968

plants sold through the council nursery

19

mobile nursery visits conducted



88,238

total dwellings

1,657

new dwellings

1,867

lots approved

1,876

lots created



25

performances delivered at Studio 188 totalling

1,147

tickets



66

productions delivered at Ipswich Civic Centre totalling

40,358

tickets



779

events delivered

across council venues (Ipswich Civic Centre, NIRCC, Studio 188, Tulmur Place and 1 Nicholas Street)

10,608

vaccinations delivered through the school immunisations program

1,501

vaccinations delivered through community clinics



SPARK IPSWICH

33,661 festival attendees

PLANES, TRAINS & AUTOS

9,028 event visitors



52,285

active annual library members



4,358

contributions to Shape Your Ipswich
30% ↑ 2020-2021



555,713

attendees at Ipswich City Aquatic Centres

1,138
total number
of licensed
businesses

65

entertainment event
licences and permits
lodged/determined



40

parking
permits

36,850

animals registered



7,583

protected character
zoned places

87,367

waste wheelie bins
collected each week



360,500

rates notices issued

6,470

penalty infringement



570

illegal dumping
incidents reported
to council

1,300

development
applications lodged
7% ↑ 2020-2021



1,244

development applications determined
16% ↑ 2020-2021



107

building works
applications lodged

70

building works
applications determined

2,264

plumbing applications lodged

2,278

plumbing applications
determined



8,569

plumbing inspections



534

building inspections

1,472

engineering, health and
environment inspections



6,520m²

transverse line
marking maintenance

737,162m

longitudinal line
marking maintenance

32.97km

additional
local
roads



46.16km

additional
pathways
and
bikeways



242,370

current population

4,820

new residents



31.53ha

additional
local
parks





Mayor's Message



2021–2022 has been another big year for our city with two major flood events, the first in February and the second just months later in May, challenging our community just as it looked to turn a corner from the ongoing impacts of the COVID-19 pandemic.

More than 600 homes, 300 businesses and 250 vehicles were damaged, with livestock lost as well as livelihoods.

The impact on community assets including parks, roads, conservation estates and our region's waterways was severe.

When the waters receded, our city was left with a hefty clean-up bill – the full extent of which continues to be revealed.

To date, council has undertaken more than \$6 million worth of recovery works. The final cost will be significantly higher, with \$30 million allocated in the 2022–2023 Budget for flood recovery.

Council hopes to recover some of this cost from the state and federal governments to ease the total cost to ratepayers.

Despite the floods, our city remains well positioned to embrace a prosperous future.

Council has continued its work to ensure the way of life we all enjoy today is enhanced into the future, with progress made on a new Ipswich Planning Scheme that will help the city make the most of the opportunities ongoing growth presents.

Our city's continued population growth is a vote of confidence in Ipswich's affordability, abundant lifestyle offerings and exciting new businesses and industry possibilities.

More than 241,400 residents call Ipswich home, and we are growing at a rate of about 4 per cent – the highest in the state – with suburbs like Ripley growing at 19.4 per cent year-on-year.

Ipswich is attracting significant investment in projects across the region, with almost \$1.5 billion in potential value set to create up to 1,500 new jobs for Ipswich residents.

These numbers are encouraging and they reflect council's commitment to creating a city in which it is easy to do business.

Perhaps the most obvious example of this is in Ipswich Central, where more than 20 new businesses have opened their doors as our city's revitalised heart continues to beat stronger and stronger.

Alongside this investment, we have seen a reignited community spirit built on the passion and capacity of local business, council and the community.

Collaboration between Ipswich Central Partnership, business, council and the community to support the revitalisation of Ipswich Central has seen local streets and public spaces come alive over recent months, with dozens of investor meetings, a working bee in Bell Street, public artwork, increased greenery and façade improvements.

This council is now halfway through its four-year term and having been at our new administration headquarters in Tulum Place for just over a year, we are making great progress to achieve many of the goals we set out in our first days.

We are proud of our achievements to date and the progress made to restore community confidence in council and turn this city into the best in the west again.

Mayor Teresa Harding
City of Ipswich

OUR ELECTED REPRESENTATIVES

Council's strategic leadership is provided by an elected mayor and eight councillors who serve to deliver transparent, accountable and effective local governance to the city. For further information on the city's Mayor and Councillors go to ipswich.qld.gov.au.

MAYOR

Mayor Teresa Harding

Mayor Teresa Harding was officially sworn in as the 51st Mayor of Ipswich in April 2020, and is the first female Mayor in the city's 162 year history.

A passionate lifelong volunteer and active Rotarian with the Ipswich City Club and former President of the Co-ordinating Organisation for the Disabled in Ipswich, Mayor Harding brings to council more than 35 years of business, government and not-for-profit leadership.

Prior to her election, Mayor Harding was the Director of the Queensland Government's Open Data Office and worked for the Department of Defence as Director of the Strike Reconnaissance Systems Program Office leading the maintenance and later decommissioning of the F-111 fighter jets at RAAF Base Amberley. Previously Mayor Harding had roles in the information technology industry ranging from tech support and project management to regional sales manager covering QLD, NSW, ACT and NT.

Mayor Harding holds a Masters in Management (Defence Studies), Post Graduate Diploma in Management, Post Graduate Certificate in Information Technology, Diploma in Small Business Enterprises and has completed the Australian Institute of Company Directors Course.

A champion for open and transparent government, Mayor Harding was this year awarded the prestigious McKinnon Prize for the 2021 Emerging Political Leader of the Year for her leadership and work to improve transparency and public accountability in local government. Mayor Harding is proud to lead a council that has adopted a global best practice approach to open and transparent public sector financial management with a focus on service delivery for residents.

Mayor Harding is Chair, Growth, Infrastructure and Waste Committee and Chair, Local Disaster Management Group.



COUNCILLORS

DIVISION 1

Cr Sheila Ireland

Councillor Ireland is a proud fifth generation Ipswichian and part of the local Walker family who opened a coal mine in Ipswich in 1874. Educated at St Mary's College; before coming to council she owned retail businesses in Ipswich City Square for 16 years. Cr Ireland has been on the boards of Apprenticeship Queensland and St Andrew's Hospital, and chaired several committees during four previous terms on council between 2004-2018, most notably Health, Security and Regulatory Services.



Cr Jacob Madsen, Deputy Mayor

Councillor Madsen has lived his entire life in Ipswich, moving between the suburbs of North Ipswich, Wulkuraka, Walloon, Silkstone and now Ripley. One of the younger councillors, Cr Madsen's path to political life has been somewhat different, more recently being a stay-at-home dad with his five-year-old son while finishing his degree. Cr Madsen graduated from university with a Bachelor of Commerce and Arts, having majored in political science and accounting.

Cr Madsen is Chair, Governance and Transparency Committee; and Deputy Chair, Economic and Industry Development Committee.



DIVISION 2

Cr Nicole Jonic

Councillor Jonic is a long term Ipswich resident and loves living in the eastern suburbs together with her husband, Julian, and their two young children. Cr Jonic is an Accountant and Tax Agent, establishing her own Ipswich firm almost a decade ago. Along with being passionate about the success of Ipswich, Cr Jonic wants all residents to benefit from the region's growth. Cr Jonic is a member of the Institute of Public Accountants, a Fellow of the Tax Institute Australia and previously managed State operations for a Queensland-wide firm before starting her own family.

Cr Jonic is Chair, Economic and Industry Development Committee; and Deputy Chair, Ipswich Central redevelopment Committee.



Cr Paul Tully

Councillor Tully was Queensland's longest serving councillor, from 1979–2018 and has come back with renewed energy. Cr Tully has a law degree from the University of Queensland and has a keen interest in keeping bees. He is currently the Local Government Association of Queensland Policy Executive representative for South East District No. 2 (Western Region).

Cr Tully is Deputy Chair, Growth, Infrastructure and Waste Committee.



DIVISION 3

Cr Marnie Doyle

Councillor Doyle was born and raised in Ipswich and now resides in Sadliers Crossing. She is a St Mary's old girl and holds a Bachelor of Laws and Master of Laws. Cr Doyle brings a wealth of corporate experience to council having worked for almost 25 years as a banking and finance lawyer. Cr Doyle has undertaken extensive work on projects including open data, privacy and digital transformation – important issues in Australia with a direct impact on local government.

Cr Doyle is Chair, Ipswich Central Redevelopment Committee.



Cr Andrew Fechner

Councillor Andrew Fechner was first elected to Ipswich City Council in March 2020 and is the youngest councillor in the city's 162 year history. Cr Fechner is a business owner who spent the five years prior to his election building two successful hospitality businesses in Ipswich Central, providing local jobs and supporting the local community. With a focus on the environment and sustainability issues, Cr Fechner aims to be a strong voice for current and future residents.

Cr Fechner is chairperson of council's Community, Culture, Arts and Sport Committee.



DIVISION 4

Cr Kate Kunzelmann

Councillor Kunzelmann is a former nurse, nurse manager and education manager and has lived in Ipswich since 1981, currently residing in Wulkuraka. She is a graduate of the Australian Institute of Company Directors and holds board experience. Cr Kunzelmann is a Justice of the Peace (Qualified) and a long term member of Zonta and other community groups.

Cr Kunzelmann is Chair, Local Recovery and Resilience Group; Deputy Chair, Local Disaster Management Group; and Deputy Chair, Community, Culture, Arts and Sport Committee.



Cr Russell Milligan

Councillor Milligan comes from an extended family of local government elected representatives. Raised on his multigenerational family grazing property, he has a background in matters affecting rural residents.

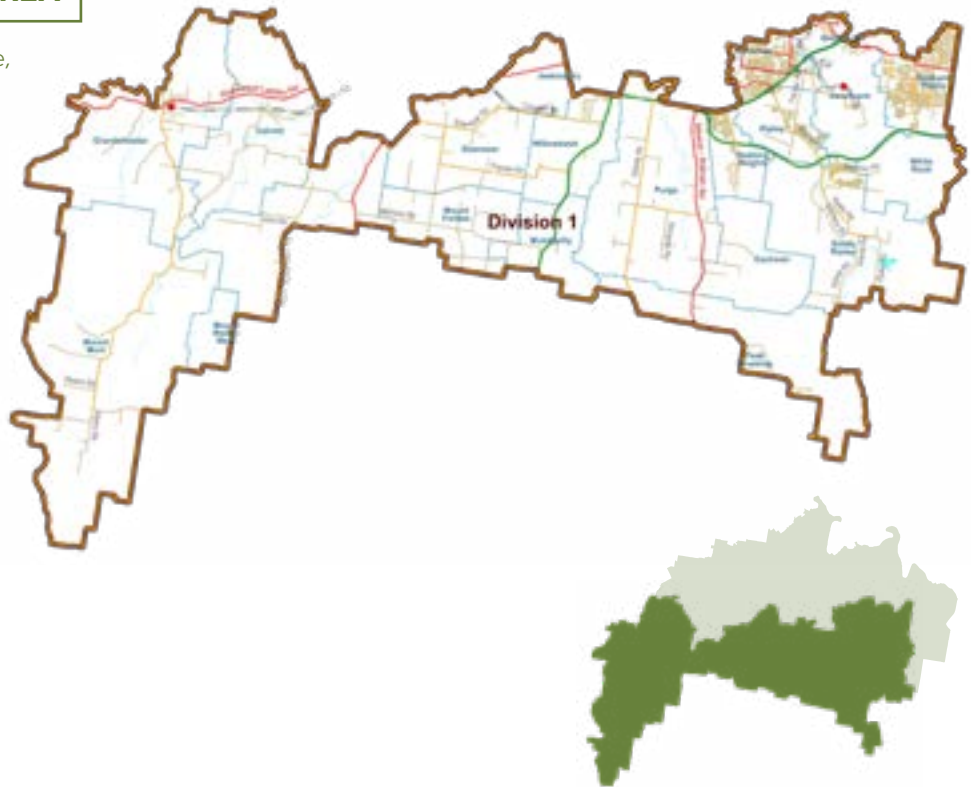
Cr Milligan was a Military Police Platoon Commander and immediately prior to being elected was a contractor telecommunications technician performing the network build for the NBN rollout. His community involvement includes SES, Rural Fire Brigade, RSL Sub-Branch, Freemasonry and community fundraising.

Cr Milligan is Chair, Environment and Sustainability Committee; and Deputy Chair, Governance and Transparency Committee.



MAP OF DIVISION 1 AREA

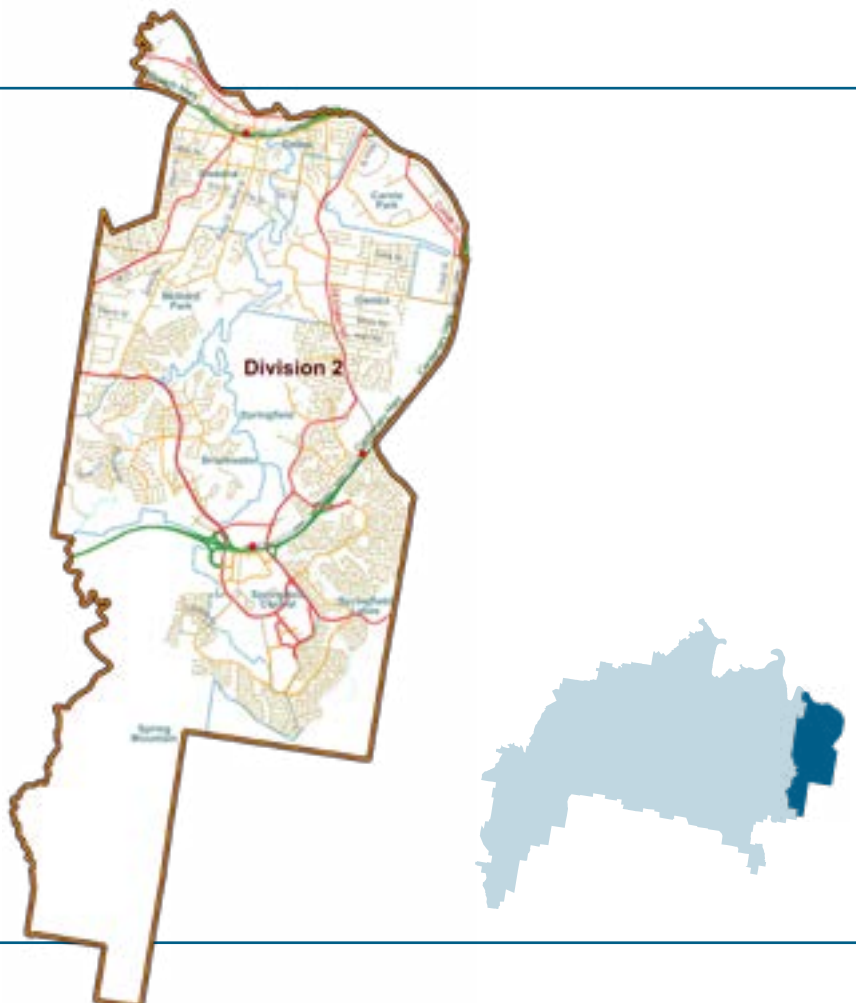
Division 1 includes Blackstone, Calvert, Deebing Heights, Ebenezer, Flinders View, Goolman, Grandchester, Jeebropilly, Lower Mount Walker, Mount Forbes, Mount Mort, Mount Walker West, Mutdapilly, Peak Crossing, Purga, Raceview, Redbank Plains, Ripley, South Ripley, Swanbank, White Rock and Willowbank.



611km²
Population: 63,633

MAP OF DIVISION 2 AREA

Division 2 includes Augustine Heights, Bellbird Park, Brookwater, Camira, Carole Park, Gailes, Goodna (part), Redbank (part), Springfield, Springfield Central, Springfield Lakes and Spring Mountain.



74km²
Population: 70,494

MAP OF DIVISION 3 AREA

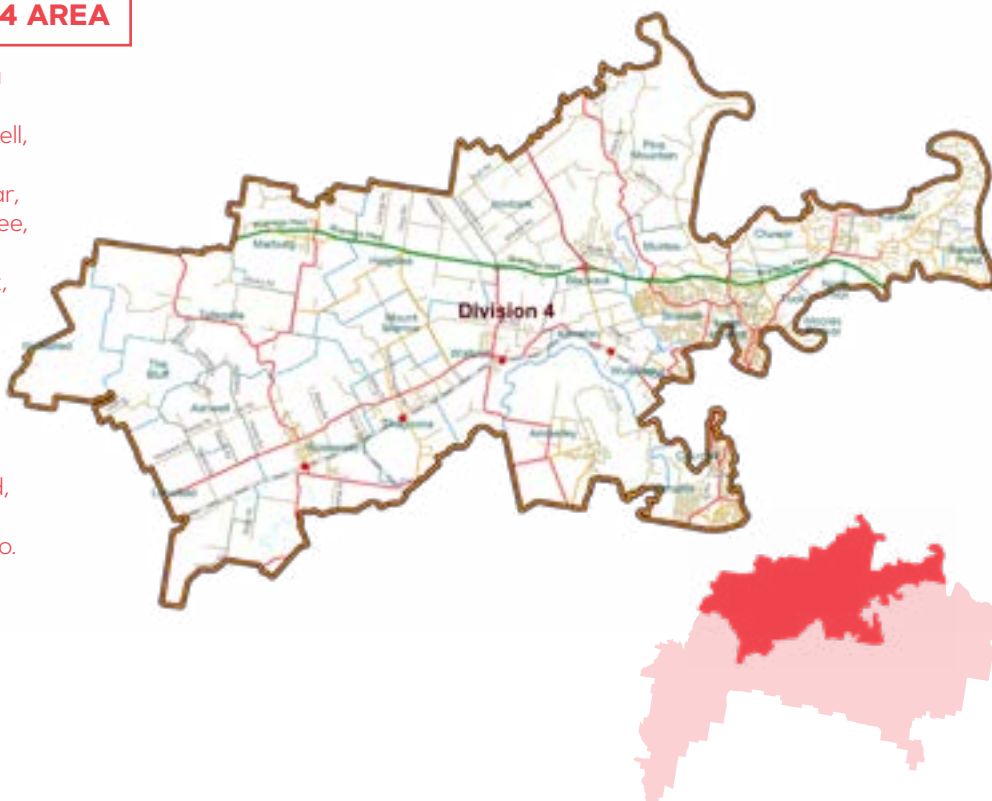
Division 3 includes Basin Pocket, Booval, Bundamba, Coalfalls, Collingwood Park, Dinmore, East Ipswich, Eastern Heights, Ebbw Vale, Goodna (west of Stuart Street), Ipswich, Leichhardt, New Chum, Newtown, North Booval, One Mile, Redbank (excluding houses situated east of Kruger Parade), Riverview, Sadliers Crossing, Silkstone, West Ipswich, Woodend and Wulkuraka (south of the railway line).



68km²
Population: 59,079

MAP OF DIVISION 4 AREA

Division 4 is oriented in a west-east direction and includes Amberley, Ashwell, Barellan Point, Blacksoil, Brassall, Churchill, Chuwar, Haigslea, Ironbark, Karalee, Karrabin, Lanefield, Marburg, Moores Pocket, Mount Marrow, Muirlea, North Ipswich, North Tivoli, Pine Mountain, Rosewood, Tallegalla, Thagoona, The Bluff, Tivoli, Walloon, Woolshed, Wulkuraka (north of the railway line) and Yamanto.



342km²
Population: 49,164



LITTLE
DAY OUT

CEO's Message



It is a privilege to look back on a remarkable year of achievements at Ipswich City Council.

The year was a challenging one with floods, continued COVID-19 impacts and a changing economy. I am proud to say that, through good planning and excellent work by staff, we finished the year in a stronger position than we began.

The continued growth in Ipswich Central throughout the year brought strong social and economic opportunities for the city. Council employees have been able to see this renewal first hand through work to revitalise the Nicholas Street Precinct, with new businesses joining long-established tenants, the libraries and the civic space to revitalise the centre of the city.

We also took significant steps to progress the region's new planning scheme. The scheme will help manage the growth of Ipswich to an expected population of 560,000* by 2041 in a sustainable manner. Community members will have good opportunities to contribute to the development of the scheme and we encourage you to take this opportunity to help shape this region.

While Ipswich is the fastest growing city in South East Queensland, we also continued our strong efforts to protect our natural assets and to become even more environmentally sustainable. In 2021–2022 our increased investment in conservation initiatives through the Enviroplan included the purchase of more land for protection near Grandchester and a new Natural Environment Strategy.

Many areas of Ipswich were showcased through the year in events offering residents and visitors experiences to remember. The SPARK Ipswich festival brought colour to our heritage buildings, the Festival of Horsepower got hearts racing, Planes, Trains and Autos had something for all ages and Christmas in Ipswich brought joy to all. These events attract people from near and far, showing off Ipswich as both a South East Queensland destination city and a liveable city that offers a quality lifestyle for residents.

The coming year will be full of activity. We will need to continue flood recovery and rebuilding efforts, with \$30 million allocated in the 2022–2023 council budget to do that. We have new road and transport projects, parks, urban greening and facility upgrades. We will continue to look for ways to provide services to the community more efficiently and more effectively.

It will be the second year of working towards the vision and goals of council's corporate plan, iFuture. This plan keeps us on track to provide quality services and to build a vibrant, growing and safe city.

Having been in the role of Chief Executive Officer for almost a year now, I know council is full of hard-working people who are proud to serve this community. This annual report is a celebration of their achievements and I want to recognise their efforts.

Together we look forward to the year ahead as we continue delivering the services that Ipswich deserves.

Sonia Cooper

*Revised population projections are being prepared for the new Ipswich Planning Scheme. These revised projections aim to improve the alignment of projected growth with historic and current trends of actual growth.

COMMITMENT TO HUMAN RIGHTS

Council is committed to protecting and promoting human rights in all the work we do – from the decisions we make to the services we provide. This commitment is stated in council's Human Rights Policy and reflects council's obligations under the *Human Rights Act 2019* (Qld) (the HRA).

The HRA protects human rights, including property rights, cultural rights and freedom of expression. All people are afforded the same human rights regardless of background, where we live, what we look like, what we think, or what we believe.

By delivering on the Annual Plan, a positive contribution is made toward the protection and promotion of a number of these rights including:

- privacy and reputational rights
- cultural rights
- peaceful assembly and freedom of association
- freedom of thought, conscience, religion and belief
- taking part in public life
- the right to freedom of expression
- the right to freedom of movement
- right to education
- right to health services.

For more information on human rights go to Ipswich.qld.gov.au and the Queensland Human Rights Commission website.

THE ROLE AND FUNCTIONS OF COUNCILS

What is local government?

A local government (or local council) provides a wide range of services and activities. Seventy-seven councils across Queensland contribute around \$7.4 billion to the state economy every year.

Councils have a much wider and more important role than many people realise. A council enables the economic, social and cultural development of the Local Government Area (LGA) it represents, supports individuals and groups, and provides a wide range of services for the wellbeing of the community. It also plays an important role in community governance and enforces various federal, state and local laws for its communities.

State Government Acts of Parliament define the powers of local councils. In Queensland that's the *Local Government Act 2009* (the Act). A number of factors, including the availability of funds, the size, location and demographics of the area, the commitment to maintain existing services, and the views, wishes and needs of the community, shapes the range and quality of services provided by a council.

The services provided by council fall under five broad categories:

- 1. Planning for sustainable development:** councils play a role in providing long-term strategic planning for local government areas, as well as in town planning, zoning and subdivisions. In addition, councils are responsible for processing most development applications, building site and compliance inspections and building regulations.
- 2. Providing and maintaining infrastructure:** providing local infrastructure is an important contribution councils make to their communities. For example, councils provide and maintain local roads and bridges, public car parks, footpaths, sporting fields, parks, libraries and art galleries. Councils must consult with their communities about providing and maintaining these assets.
- 3. Protecting the environment:** councils regularly assess the state of their local environments, provide environmental programs and use their regulatory powers to prevent pollution or restore degraded environments. They carry out activities such as garbage collection and recycling, street cleaning, regulating parking, controlling dogs and cats, and eradicating noxious weeds.
- 4. Providing community services and development:** councils consult with and assess the needs of their communities and use the information to target community development activities. They provide a range of services, including some aimed at groups in the community with special needs. Community services include libraries, home care services, swimming pools, playground facilities and sporting grounds and facilities.
- 5. Safeguarding public health:** councils help maintain high standards of public health and reduce the risk of exposure to a wide range of diseases through activities such as inspections of cafes and restaurants, waste management, pest and vermin control and hazardous material containment.

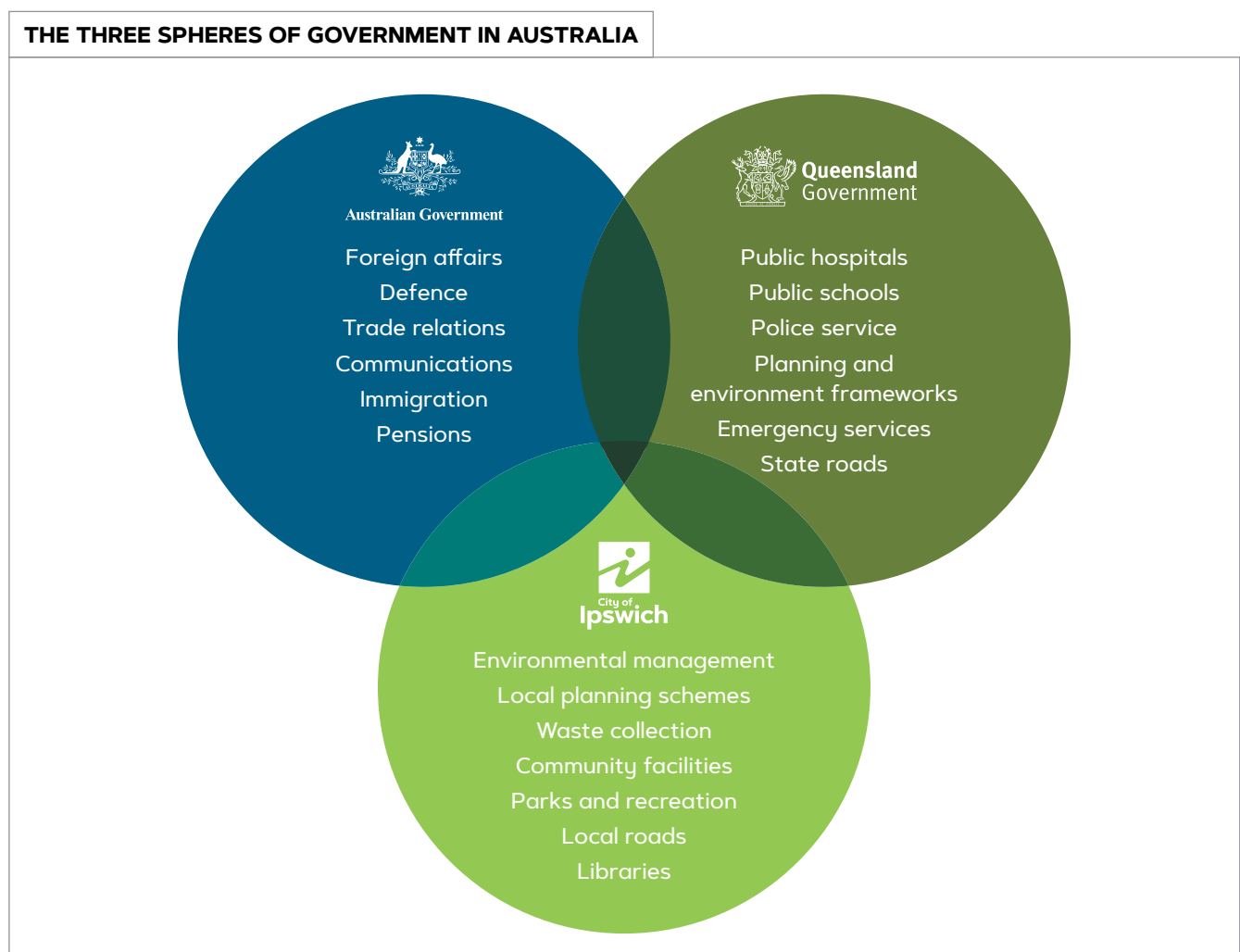
The three spheres of government

Local government does not exist in isolation – it's one of three levels of government in Australia. It is important for councils to maintain strong relationships across these different levels of government, as each play distinct and important roles.

Please note: while many councils deliver their own water and sewerage services, in Ipswich this is managed by Urban Utilities (UU). UU is one of the largest water distributor-retailers in Australia, supplying drinking water, recycled water and sewerage services to a population of more than 1.4 million throughout South East Queensland. To learn more about UU, visit Urbanutilities.com.au.

The Federal Government:	State Governments:	Local Governments (councils):
<ul style="list-style-type: none"> raises money to run the country by collecting taxes on incomes, goods and services and company profits and spends it on national matters. For example; trade, defence, immigration and the environment has broad national powers, among other things, it administers laws in relation to defence, immigration, foreign affairs, trade, postal services and taxation. 	<ul style="list-style-type: none"> raise money from taxes but receive more than half their money from the Federal Government to spend on state/territory matters. For example; schools, housing and hospitals, roads and railways, police and ambulance services have the power to look after laws not covered by the Federal Government for instance, land use planning, hospitals, schools, police and housing services. 	<ul style="list-style-type: none"> collect taxes (rates) from local property owners and receive grants from federal and state/territory governments and spend this on local matters for example; town planning, rubbish collection, local roads and pest control.

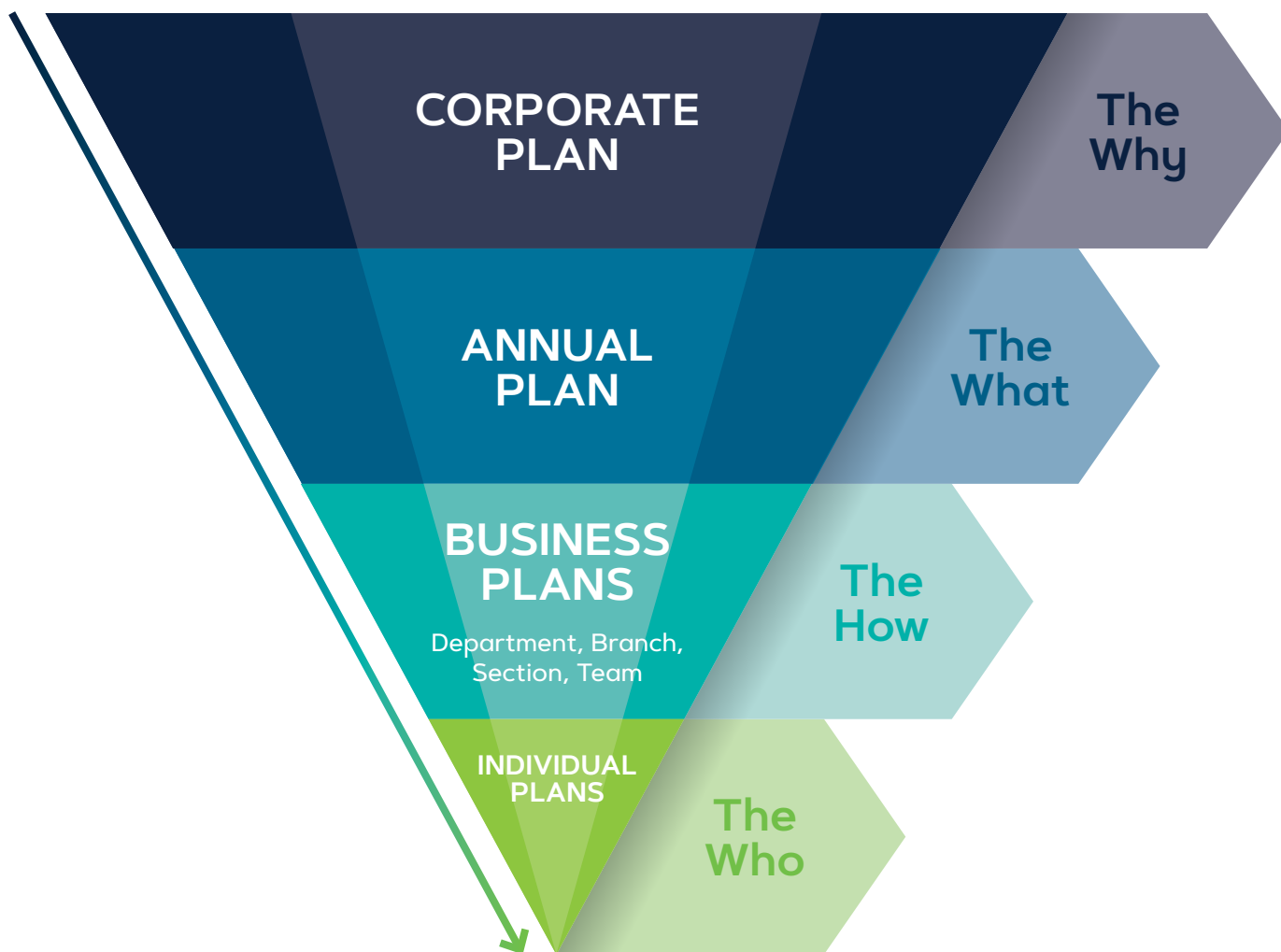
The diagram below gives examples of the broader responsibilities of the three spheres of government in Australia.



OUR PLANNING FRAMEWORK

Councils in Queensland are required to prepare an annual operational plan which is consistent with its annual budget, state how it will progress the implementation of the five-year Corporate Plan, state how it will manage operational risks, and include an annual performance plan for each commercial business unit.

The below image shows how the Annual Plan fits within council.



OUR VALUES

Ipswich City Council promotes a workplace culture built on our values of communication, collaboration, integrity, efficiency and leadership. Council teams operate across a range of industries delivering a wide range of services to the community, with one common purpose:

Our Purpose

TOGETHER
-PROUDLY-

**ENHANCE
THE
QUALITY**

..... OF LIFE FOR OUR
COMMUNITY

Our Values



COLLABORATION

We work together towards a common purpose and understand every employee plays a role in our success.



COMMUNICATION

We communicate openly and ensure diverse voices are being heard and valued.



INTEGRITY

We have a professional and respectful workplace and are motivated by public rather than private interests. We inspire others to act ethically.



EFFICIENCY

We provide enhanced services to the people of Ipswich and we aim to get it right, first time.



LEADERSHIP

We engage the heads, hearts and hands of our people to achieve our purpose, recognition is part of our every day.

LOOKING AHEAD: iFUTURE CORPORATE PLAN 2021-2026

Your vision, Our journey, Council's plan

In 2020-2021, council in partnership with the community, developed a new strategic Corporate Plan for Ipswich.

iFuture is Ipswich City Council's 2021-2026 Corporate Plan, which builds on previous plans, including Advance Ipswich 2015, to provide a renewed and contemporary focus for the future of the city. iFuture represents your vision, our journey and council's plan. iFuture presents the community's vision for 2041, shows how everyone has a role in getting there, and details council's plans and deliverables for the next 5 years.

IPSWICH

*a city of
opportunity
for all*

JOIN US

iFuture, which includes the full 2041 community vision, has been divided into four themes:



Vibrant and Growing



Safe, Inclusive and Creative



Natural and Sustainable



A Trusted and Leading Organisation

Each theme includes a 2041 vision statement and the outcomes council will achieve over the next five years. Catalyst projects and key service areas that contribute to the achievement of the outcomes are also included, as well as a section for how the community can contribute toward our journey.





VISION 2041

Ipswich is a city of opportunity. We are a city that embraces and supports people from all backgrounds and cultures because our diversity makes us stronger.

We are a city where everyone has an opportunity to be safe, connected and supported by our vibrant community and where our economy is innovative and sustainable.

We are a community that unites in both times of need and to celebrate success. And we have much to celebrate.

Ipswich is a blend of old and new, that embraces the opportunity to create unique hubs that are alive and vibrant.

We are a city of centres, connected by a safe, reliable and sustainable transport system and a network of green spaces that connect us to the land where we can enjoy sport, creative pursuits, active recreation or relaxing time with our families and loved ones.

Our history is rich, from our First Nations to our European and multicultural histories and where our cultural landscapes are protected and respected.

As we grow, we are focused on keeping the Ipswich spirit alive, and making sure all people can benefit from a well-planned city.

We are proud to call Ipswich home.

Join us.

OUR PERFORMANCE



Summary of Financial Statements for 2021-2022

Council completed the financial year with a net surplus of \$107.3 million including capital revenue. Capital revenue includes developer constructed local roads, parks and drainage pipes which are donated to council to operate and maintain. Capital revenue also includes cash contributions from developers towards shared infrastructure servicing these new developments.

The operating surplus was lower than the comparative year due to fewer developer contributed assets, less asset revaluations being recognised in the income statement, and an increase in operating expenditure. The increase in operating expenditure was due to inflationary increases in the cost of goods and services and increases in employee expenses.

Council continues the redevelopment of the CBD which contributes to council's increase in capital investments during the year to \$221.7 million. The financial impacts of the February and May 2022 flooding events are disclosed in Note 34 of council's financial statements.

The following comparison is provided between the previous year and the year in review:

	2021-2022	2020-2021	% CHANGE
	\$'000	\$'000	
Revenue (inc. capital revenue)	442,404	465,545	-5.0%
Expense	335,064	325,670	2.9%
Net Result	107,340	139,875	-23.3%
Less: Net Capital Revenue/Expense	86,801	115,359	-24.8%
Less: Revaluation Increase/Decrease	11,644	24,476	-52.4%
Net Operating Surplus	8,895	40	22,137.5%
Net Operating Surplus %	2.74%	0.01%	

CELEBRATING OUR PERFORMANCE

AWARD TITLE	AWARDED BY	AWARDED FOR	PLACE
Queensland Top Tourism Town Awards – Top Tiny Tourism Town	Queensland Tourism Industry Council	Marburg Township	Finalist
People's Choice Award – Metro Venue of the year	Queensland Music Awards	People's Choice Award – Metro Venue of the year (Studio 188)	Finalist
Award for Excellence – Social and Community Infrastructure	UIDA Queensland	Nicholas Street Precinct	Winner
FMA Flood Risk Management Project of the Year	Floodplain Management Australia	Ipswich Integrated Catchment Plan	Commendation
Excellence in Innovation	Local Government Managers Association (LGMA)	Ipswich Libraries	Winner
Excellence in Community Shaping	Local Government Managers Association (LGMA)	Ipswich Central Partnership	Finalist
Excellence in Teamwork	Local Government Managers Association (LGMA)	Facade Improvement Program	Finalist

FEBRUARY AND MAY 2022 FLOOD EVENTS

The significant rain and flood events that impacted Ipswich in February and May 2022, causing major flooding across the length and breadth of Ipswich, is the latest in our city's long history of flooding.

Flood waters damaged more than 600 homes and over 300 businesses. Roads and bridges were inundated and washed away; riverbanks and riparian areas were eroded or destroyed; and debris was strewn across the catchment. Though thankfully Ipswich did not experience any loss of human life throughout this event, the community impact cannot be understated.

Council is responsible for managing disasters in Ipswich and so, in the days leading up to the flood peak we filled sandbags; closed flooded roads; staffed the Local Disaster Coordination Centre; and worked closely with the State Emergency Service to communicate with the community at risk, all with the goal of keeping our community safe.

As the rain abated, we were on the ground every day clearing debris from roads and footpaths across the city; supporting residents seeking shelter in the evacuation centre; and patching potholes in roads to help the community move safely through the city again.

We worked closely with the Rural Fire Service to coordinate washouts of homes; with the Department of Communities, Housing and Digital Economies to activate emergency hardship funding for residents; and with multiple local and state agencies to assist evacuated residents out of the evacuation centre and into temporary accommodation.

As the floodwaters receded we got to work inspecting and reopening bridges and roads; coordinated hundreds of volunteers to respond to those residents in need; increased waste collection services substantially; and established multi-agency recovery taskforces to plan for and respond to the economic, environmental, human social and infrastructure recovery needs of our community.

Although the clean up has been completed, there is still much work ahead of us in helping our community to recover from this event. Through our partnership with GIVIT, we are supporting local families and businesses through the targeted identification and allocation of essential items needed for their recovery.

We are working with the Queensland Reconstruction Authority to support the state-led Resilient Homes Fund Program which aims to reduce flood risk to our community through raising, retrofitting or buying back properties in areas at highest risk. And in recognition of the significant body of work in administering infrastructure and environmental recovery funding from the state and federal governments, we have invested in the creation of the Council Flood Recovery Coordination Program to lead these bodies of work.

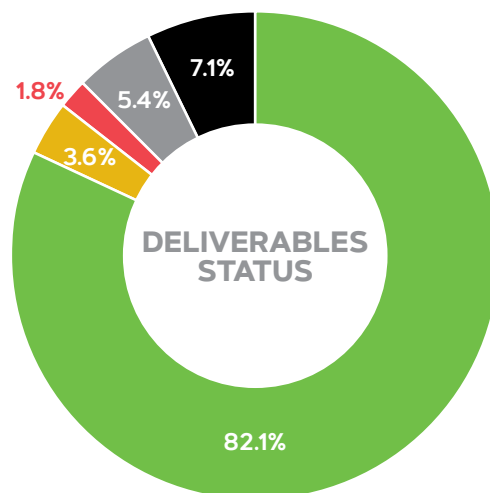
While supporting long term recovery from this event, we are also keeping one eye on the future by investing in building resilience within our community to future disasters through projects such as the Community Resilience Project for community centre leaders to support their local communities during disasters; and the annual Get Ready Queensland program which aims to raise community awareness of risk and increase preparedness for future disasters.

PERFORMANCE 2021-2022

The below tables and charts highlight the deliverables for the financial year and their status. The following pages provide this information in more detail.

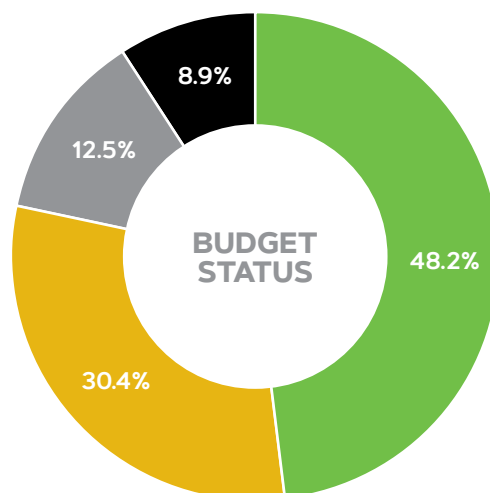
Deliverables Status

STATUS		No.
ON TRACK - CONTINUING	🟢	46
NEEDS ATTENTION	🟡	2
AT RISK	🔴	1
OTHER*	⚪	3
COMPLETE	⬛	4
TOTAL		56



Budget Status

BUDGET STATUS		No.
ON TRACK	🟢	27
UNDER/OVER	🟡	17
OTHER*	⚪	7
NO BUDGET ALLOCATED	⬛	5
TOTAL		56



***Other status:** This status represents activity which is outside the standard status indicators. Reasons for use of this status include items that are completed, amended, discontinued, scheduled to start in a later quarter, deferred, or may have no available reporting. If related to budget matters this status may include items of expenditure which are delayed, deferred or future scheduled.



HOW TO READ THIS PLAN

Outcomes

These are the community's long-term aspirations and priorities for the city in 2026. They provide focus in our work towards achieving the city vision. Outcomes are achieved through planning and delivery of city strategies, services, policies, projects and continuous improvement.

Themes

The city's Corporate Plan – iFuture – has been divided into four themes that articulate the community's vision for 2041. It is these themes that set the framework for the Operational Plan 2022–2023.

iFUTURE THEMES



VIBRANT AND GROWING



SAFE, INCLUSIVE AND CREATIVE



NATURAL AND SUSTAINABLE



A TRUSTED AND LEADING ORGANISATION

THEME 1

VIBRANT AND GROWING



OUR OUTCOMES FOR 2026

1. Our city's design and development promote quality place making and liveability. Positive environmental, sustainable, inclusive, and cultural outcomes are sought. Our city is also well connected with active and public transport options.
2. Our city is active and healthy with a variety of activities, facilities and services on offer for all to take part.
3. Our strategic planning enables us to prepare and respond to the city's rapid growth and expansion of infrastructure networks, and will be underpinned by an evidence based approach to determine community needs in meeting our growth.
4. Businesses and industry are supported with excellent customer service to start up, operate, grow and increase their resilience.
5. Ipswich is known as a sought after location for business, industry and visitors.
6. There is increased employment, and a variety of educational opportunities across the city, especially for young people.
7. Ipswich continues to be an affordable city to live in.
8. Our city centres are alive with dining and entertainment for people to engage in that's open seven days a week and late at night.



DELIVERABLES

LEAD DELIVERY DEPARTMENT

Implement the Ipswich Central Revitalisation Project*	CCED
Develop an options analysis for the Ipswich Civic Centre	CCED
Deliver Options Analysis Reports for Identified Community Sporting Facilities	CCED
Develop a Parks Pathway Infrastructure Plan	IED
Develop a Park User Monitoring Plan (PUMP)	IED
Develop an Ipswich Central Second River Crossing Preliminary Business Case Update*	IED
Update council's Standard Drawings	IED
Develop an Effective Asset Management Plan	IED
Local Government Infrastructure Plan (LGIP)	PRS
Continue the preparation of the new Planning Scheme*	PRS

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Deliverables – Catalyst and Operational

Catalyst projects (*) are those projects that have been identified in iFuture to help deliver our outcomes for 2026 and will be delivered throughout the 2022–2023 year. Operational projects also align to outcomes in iFuture and to the services we deliver to meet community needs.

Note: Some * identify deliverables within the larger catalyst project.

Lead Delivery Department

The responsible council department that will oversee and report on the deliverable.

Infrastructure and Environment	IED
Planning and Regulatory Services	PRS
Community, Cultural and Economic Development	CCED
Coordination and Performance	CP
Corporate Services	CS

VIBRANT AND GROWING



OUR OUTCOMES FOR 2026

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Develop an Effective Asset Management Plan	IED
Local Government Infrastructure Plan (LGIP)	PRS
Continue the preparation of the new Planning Scheme*	PRS

2021-2022 HIGHLIGHTS AND STRATEGIC DELIVERY

Nicholas Street Precinct dining hub gets its first tenant

The first restaurant has been locked in for the new dining hub in the \$250 million Nicholas Street Precinct revitalisation, with established restaurateurs Janet Cao and David Wang bringing That Dumpling Place to the Ipswich CBD.

The dining hub will provide a mix of food and beverage venues surrounded by Ipswich's new libraries, Tulum Place and state-of-the-art retail and entertainment spaces that will continue to attract more and more Ipswich residents and visitors to the CBD.

The dining hub will provide a relaxed atmosphere with great food that is accessible to residents.

The revitalised Nicholas Street Precinct is moving forward with Eats and outdoor dining and has created a modern entertainment area.

That Dumpling Place will be Janet Cao's and Mr Wang's third outlet in Queensland alongside their previous Fat Dumpling restaurants at Fortitude Valley and Bowen Hills.



Putting Marburg on the map

The secret is out, Marburg is one of Queensland's top tourism towns, officially.

With a population of less than 1,000 people, Marburg more than makes up for its small size with mountains of country charm, quirk and history.

It's these traits that have landed the town in the finals of the Top Tiny Tourism Town award run by Queensland Tourism Industry Council (QTIC). The awards celebrate towns that work together with their tourism operators, businesses and local community to make their town the best visitor destination it can be.

Eligible towns must offer an amazing visitor experience, demonstrate strong commitment and encourage tourism and increased visitation, all traits that Marburg has been expressing over recent years. Where else can you shop for emu oil health and beauty products, enjoy a luxury boho styled picnic, then combine painting with a paranormal experience at the oldest original pub in Ipswich?

There were 10 finalists in the category, and Marburg was the only Ipswich town in the finals.

SPARK Festival

2021 SPARK Ipswich, the re-imagined Ipswich Festival, brought many art forms and disciplines together for the community in a COVID-19 safe manner. The ambitious program sought to tell the story of Ipswich through a tapestry of music, art, light and community presenting mathematically generated light projections, contemporary music and an experimental cabaret performed across the city.

With something for everyone, SPARK saw 91 events across 11 days including Ipswich's first Indie live music crawl, an art, light and water installation on the Bremer River and artworks lighting up the new administration building in Nicholas Street.



Willowbank Raceway receives high octane boost

In a massive economic injection for Ipswich sport, Willowbank Raceway received \$11 million to upgrade its facilities from the Federal Government. This is a welcomed funding boost at one of Ipswich's premiere sporting destinations which will support employment opportunities and provide a much-needed boost into the region as we continue our recovery from the pandemic. Established back in the 80s, this funding will ensure the success of the raceway into the future.

Many locally-based organisations that use the raceway will also benefit from improvements including Queensland Police motorcycle training, RAAF dog training and driver training schools.

To ensure leaseholders and stakeholder groups have an ability to provide input and recommendations regarding the future of the facility, the Ipswich Motorsport Precinct Advisory Group (IMPAG) has been formed. The IMPAG provides a forum to enable issues to be discussed and as a council-run group, we can ensure the principles of good governance are applied to any decision-making processes.



The funding, through the Community Development Grants Program, will enable exciting improvements to the facility – from upgrades to the track, lighting and carparking, through to new amenities and other building works. The funding will generate jobs and economic growth in our Ipswich region, and it will attract thousands of people and world-class events.

Willowbank Raceway is part of the Ipswich Motorsport Precinct, an Ipswich City Council owned facility.



Future recreational cycling and walking infrastructure prioritised

Council has listened to the community and adopted an action plan to guide recreational cycling and walking infrastructure planning over the next decade.

The Recreational Cycling and Walking Action Plan is part of council's Active Ipswich Strategy 2031 which aims to increase participation in recreational cycling and walking to support better health and wellbeing for residents.

The action plan envisages more connected, sustainable and safe recreational cycling and walking networks that increase opportunities for residents to embrace walking and cycling for exercise, fun or alternative travel methods.

Council has adopted a comprehensive, long-term action plan that will provide a structured and methodological approach to the planning and prioritisation of future community cycling and walking infrastructure.

The action plan also aims to plan and develop supportive cycling and walking communities, including increasing educational walking and cycling programs, and foster a safe walking and cycling culture within Ipswich.

In 2021, Ipswich residents were directly engaged via a Shape Your Ipswich survey, which asked residents what is the most important factor that would influence their decision to walk or cycle for recreation.

A review of the data from the 627 responses told council residents wanted to see more footpaths, more walking paths and tracks, better safety, separation from traffic, and more shade and lighting along walking paths.

THEME 1 – DELIVERABLES

PROJECT TYPE	DELIVERABLE	Q4 COMMENT	STATUS Q1	STATUS Q2	STATUS Q3	STATUS Q4	BUDGET STATUS
Catalyst Project Capital Project	Continued development of the Nicholas Street Precinct – including construction and related costs of the Administration Building – 1 Nicholas Street, Civic Plaza – Tulmur Place, and retail precincts	During the quarter, Hutchinson Builders completed refurbishment works to the Eats and Metro B buildings and adjoining streetscapes. Tenant fit-out works for several tenancies have commenced – That Dumpling Place in Eats and Terry White Chemmart and Gelatissimo in Metro B. These tenancies are now open, having begun trading at the end of June 2022. Fit-out is planned to commence in July 2022 for a number of other food and beverage and service tenancies. Hutchinson Builders have progressed design development for both the venue's refurbishment and Commonwealth Hotel extension to finalise the contract construction sums. It is currently anticipated that the progression of both of these projects will be considered by council in August 2022.	●	●	●	⊙	●
Catalyst Project	Ipswich Central Revitalisation Project to deliver a Precinct Positioning Framework and Place Plans for 'Top of Town' and 'Ipswich Central Core'	Significant progress has been made since the creation and endorsement of the Ipswich Central Revitalisation documents, including the Precinct Positioning Framework and Place Plans for Top of Town and Ipswich Central Core. Since June 2021, 21 new businesses have opened in Ipswich Central; 22 investor meetings held to discuss investment opportunities in Ipswich Central; and 12 building improvements worth more than \$750,000 via the Facade Improvement Program. In quarter 4, five schools have been engaged to paint boards for the CBD Tavern, complementing the artwork on the bus seats completed by indigenous artist, Tallman. Bell Street is now a 'Living, Breathing Gallery' of local art.	●	●	●	⊙	●
Catalyst Project	Commence implementation of the Active Ipswich Strategy	The final draft of the Aquatic Facilities Action Plan has now been completed and is scheduled for adoption at the August round of committee. Work continues to progress with the development of a new Open Space Strategic Plan, and is currently on track to meet deadline of the end of the 2022-2023 financial year. The Active Ipswich Strategy Coordinator role has been approved and will be recruited through an agency yet to be appointed. The Sport and Recreation Officer (Physical Activity) has accepted a role as Secretariat for the West Moreton Obesity Advisory Group. Monthly meetings have progressed, with the group aiming to deliver a localised Obesity Plan for the city of Ipswich. This project will continue in the 2022-2023 financial year as an operational plan deliverable or core service activity.	●	●	●	⊙	●
Catalyst Project	Small Business Friendly Council progress focused on local business support, business attraction and red tape reduction	Small Business Month in May was marked with the Ipswich Business Expo, held in partnership with Ipswich and Regions Chamber of Commerce and Ipswich City Council, along with a host of other small business activities conducted by local businesses for local businesses. Economic recovery work continued in quarter 4, post the February floods, supporting local businesses to find and access the support available to them through other government and not profit agencies. As part of this effort, Ipswich City Council was the first to sign on to the GIVIT Small Business Hardship Appeal, providing the opportunity for small businesses to access support through community. This project will continue in the 2022-2023 financial year as an operational plan deliverable or core service activity.	●	●	●	⊙	●
Catalyst Project	Continue planning for the Ipswich Planning Scheme	The draft Planning Scheme nears completion, with significant proof-reading work currently being undertaken. The majority of all elements have been completed, although a small number have been delayed. The project team will continue to work on these delayed elements as a priority, in order to complete as quickly as possible. The Project Sponsor continues to actively monitor the status of the Planning Scheme project.	●	●	●	⊙	⬇

DELIVERABLES STATUS KEY

● ON TRACK ⊙ ON TRACK – CONTINUING ● NEEDS ATTENTION ● AT RISK ● OTHER* ● COMPLETE

BUDGET STATUS KEY

● ON TRACK ⬇ UNDER ⬆ OVER ● OTHER* ● NO BUDGET ALLOCATED ● PROJECT COMPLETE

PROJECT TYPE	DELIVERABLE	Q4 COMMENT	STATUS Q1	STATUS Q2	STATUS Q3	STATUS Q4	BUDGET STATUS
Catalyst Project	Continue planning for the Local Government Infrastructure Plan	The Ipswich Population Modeller has been delivered, although delayed from what was originally scheduled. The delay resulted in a change request being raised in the previous quarter, and the identification of an additional change request being required in this quarter. The new change request has been raised and is currently awaiting approval. Work has continued on other elements of the LGIP, with elected representatives being engaged as necessary throughout the process.	●	●	●	⊙	⬇
Catalyst Project Capital Corporate Project	Partner to deliver the Brisbane Lions Centre and Training Facility	Brighton Homes Arena is progressing well in accordance with timeline and budget. The project will reach practical completion in October 2022. This project will continue in the 2022–2023 financial year as an operational plan deliverable or core service activity.	●	●	●	⊙	●
Catalyst Project	Deliver major road upgrades to Redbank Plains and Springfield	<p>Springfield Parkway and Springfield-Greenbank Arterial Road Upgrade:</p> <p>Good progress has been made across each activity, with the transition from the nearly completed early works package to the civil works package and integration of the services relocations. Only minor early works earthworks and stormwater items are outstanding, and these will be completed with the scheduled civil works.</p> <p>The main activities within the civil works package have been the stormwater, boxing out of the road pavement and demolition works. Structural bridge works are also complete with only 20% of rock protection works remaining. Planning is well advanced on the side-track for the civil works on the western side of Springfield Parkway.</p> <p>Stage 3 civil works package has been awarded with construction scheduled for commencement in quarter 2 of 2022–2023.</p> <p>Redbank Plains Road Stage 3:</p> <p>Expenditure for the project in March was \$1.26 million below original budget phasing with Telstra service relocations being rephased to April, due to COVID-19 impacts to contractor's staff and wet weather delays.</p> <p>Telstra finalised service relocation works, completion slipped to April due to dispute over variations, this was resolved. Optic fibre and copper cable hauling is nearly complete.</p> <p>The principal contractor was scheduled to commence works in May, however due to emergency works and resourcing issues with the principal contractor, they have requested a delay to commencement until later in 2022. Council will now deliberate and advise the contractor whether this is acceptable or to contractually force an earlier start. This activity will continue in the 2022–2023 financial year as a core service activity.</p>	●	●	●	⊙	●
Catalyst Project	Ipswich Central to Springfield Central Public Transport Corridor options analysis and business case development	Following the inclusion of the Ipswich to Springfield in the City Deal, the next stage is budgeted, by all levels of government, in the 2022–2023 budgets. This project will continue in the 2022–2023 financial year as a corporate capital project.	●	●	●	⊙	●

PROJECT TYPE	DELIVERABLE	Q4 COMMENT	STATUS Q1	STATUS Q2	STATUS Q3	STATUS Q4	BUDGET STATUS
Catalyst Project	Successful delivery of the Capital Works Program	<p>As at end of March, the current project completion status shows 72 projects have reached practical completion from a revised total of 133 projects scheduled for delivery this financial year.</p> <p>The progress of projects to have design completed and issued for delivery this financial year remains ahead from the same time last financial year, although no further projects were issued for construction in March.</p> <p>This shows that 91% of projects are now issued to the construction teams. The data shown for Concept Design and Detailed Design includes forward design efforts for project delivery in the 2022–2023 financial year which is progressing well.</p> <p>The current actuals to budget variance at end of March 2022 is 23% behind the baseline, however the deficit was anticipated to be largely recovered in the last three months of the year to meet the revised amended budget, following the recent Budget Amendment.</p> <p>The road resurfacing sub-program was significantly impacted again with wet weather in March. It is expected that the onset of cooler weather and supplier impacts will cause the full year program to push delivery of some streets out, until after the winter period.</p> <p>Sutton Park Toilet block and skate park facility had a combined over expenditure of \$65k due to increased progress of concrete works following previous wet weather delays. The Redbank Plains Recreation Reserve Youth Area project was \$73k under budget, due to restricted access as a result of recent wet weather.</p> <p>Design progress increased with a combined over expenditure of \$25k recorded against Fernbrooke SG Lighting, Cameron Park Upgrade, Queens Park Pathways and Blue Gums Reserve Change Rooms.</p> <p>Works on both the Denmark Hill Upgrade and Hardings Paddock projects progressed well with actuals being in-line with forecast for the month. Approximately 86% of expenditure completed. Given significant impacts of floods and on-going wet-weather, result considered to be satisfactory.</p>	●	●	●	⊕	●
Operational Project	City Events Plan 2021–2022 and Destination Development Plan 2021–2022 which generate regionally significant awareness, engagement and visitation driving positive social and economic impact	<p>The second Planes, Trains and Autos Festival delivered a record attendance of close to 10,000 with \$13,670 donated to Legacy Club of Ipswich and the QLD Museum Foundation from ticket sales.</p> <p>Event sponsorships were provided to Ipswich Turf Club for the TAB Ipswich Cup (\$20,000) and Limestone Events Inc for The Gathering (\$15,000 + \$9,000 in kind support), which grew to a two day event.</p> <p>Event sponsorships were also provided for the StoryArts Festival Ipswich, the 2022 National Over 35 Men and Women's Softball Championship, the 2022 Softball QLD Women's State Championship and 2022 Football QLD Academy Event.</p> <p>Quarter 4 also saw preparation activity for the second SPARK Ipswich Festival which will include new activations of the Luminate Festival Hub in Timothy Maloney Park and WOMI (World Of Music Ipswich) at Springfield Central.</p>	●	●	●	⊕	●
Operational Project	Industrial Land and Investment Strategy delivered with an action plan to position, profile and attract measurable growth	As outlined in quarter 3, this project won't proceed, as sufficient information that has been generated by the CDM Smith 'Ipswich Industrial Land and Employment Needs Analysis' will suitably inform the Economic Development Strategy.	●	●	●	●	●
Operational Project	Engage with Australian Rail Track Corporation (ARTC) regarding the impacts of the Inland Rail Project to the LGA	<p>Engagement with ARTC on the Inland Rail project has continued. There are weekly technical meetings with ARTC and council's project manager, as well as monthly working group meetings.</p> <p>ARTC are working through the Environmental Impact Statement (EIS) and continue to seek additional information and are liaising with council through this process.</p>	●	●	●	⊕	●

DELIVERABLES STATUS KEY

● ON TRACK ⊕ ON TRACK – CONTINUING ● NEEDS ATTENTION ● AT RISK ● OTHER* ● COMPLETE

BUDGET STATUS KEY

● ON TRACK ⬇ UNDER ⬆ OVER ● OTHER* ● NO BUDGET ALLOCATED ● PROJECT COMPLETE

SAFE, INCLUSIVE AND CREATIVE



OUR OUTCOMES FOR 2026

1. Our community feels safe.
2. Knowledge and learnings from our past are used to guide and be shared with future generations.
3. Our community lives together in harmony regardless of our backgrounds, cultures, abilities and religions.
4. Cultural landscapes, landmarks and practices are acknowledged, protected and respected.
5. Our historical buildings are conserved and enhanced.
6. The Ipswich brand is positive and inclusive.
7. Our community has access to the services they need particularly health and social services.
8. We are well prepared and ready to respond in times of emergencies and natural disasters and we are resilient in these times.
9. There are high levels of volunteering in the city.
10. We work alongside other agencies and groups in crime prevention and health promotion efforts for the community.
11. The community feels heard and engaged and we close the loop with our consultation.
12. We have a strong diverse arts scene for local and visiting artists that has created a strong creative economy.



DELIVERABLES	LEAD DELIVERY DEPARTMENT
Develop an Inclusion and Connectedness Plan	CCED
Implement the Creative Industries Action Plan*	CCED
Develop a Youth Employment Program	CCED
Implementation of the Queensland Resilience and Risk Reduction (QRRRF) Flood intelligence project	IED
Continue with the preparation of Strengthening Ipswich Communities Plan (SICP)*	PRS

2021-2022 HIGHLIGHTS AND STRATEGIC DELIVERY

NAIDOC Week

As a celebration for all: Aboriginal and Torres Strait Islanders and the wider community, NAIDOC is a time for reconciliation. This year's annual event saw the Briggs Road Sporting Complex filled with 70 stalls, live music and entertainment bringing together artists, craftspeople and essential community service providers to share in the cultural celebration.

Over the years the Ipswich NAIDOC event has contributed to many changes within the community, including the breakdown of lateral violence between family groups, increased community participation and provided an opportunity for services to interact and support attendees and their families.

In keeping with this year's Healing Country theme, the Environment and Sustainability branch is looking into how council can improve processes around protection of local cultural heritage.



Ipswich creative industries boosted by action plan

Developing local careers and capacity building opportunities are the focus of a new council action plan outlining a clear direction to achieve key goals for Ipswich's arts and cultural communities.

The Creative Industries Action Plan builds on council's Arts and Cultural Strategy 2018–2023 in consultation with local artists and businesses to support a positive arts and cultural future for Ipswich.

The addendum recognises the aspirations of creatives in developing sustainable careers based in Ipswich.

The Action Plan aims to further develop Ipswich's creative economy, allowing aspiring creatives to succeed and sets out how to recognise and nurture artistic creativity to harness quality outcomes for the region.

The plan incorporates feedback and recommendations from the Creators of Ipswich Report, which included input from more than 100 local artists and creators, reflecting council's effort to strongly engage with our creative arts community and key stakeholders.

The result is a tangible, action-oriented approach to support the creative industries through capacity building, upskilling, opportunity creation and networking to empower Ipswich creatives to earn a living here or propel their work and art to customers and audiences beyond our city.

Ipswich is entering an exciting new chapter in its development and council wants arts and culture to be at the heart of our vibrant, active, sustainable and productive city.

The region's arts and cultural scene contributes to our strong sense of community identity and provides social benefits for residents, improves liveability and engages the whole of Ipswich.

Galvanized Festival

Ipswich's newest community festival brought blacksmithing workshops, walking tours, a prohibition party and rides on the Sunlander rail carriage to a 10-day showcase of the city's rich history.

The many wonderful stories behind Ipswich were brought to life through open days, tours, demonstrations, workshops and live shows attracting history, craft, train and motor buffs alike. The festival featured Queensland's largest gathering of steam and diesel road vehicles since the 1990s, brass bands and a display of Ipswich in Miniature created by Ipswich Mini Crafters. Attendees could also participate in crafting workshops where they could create their own wearable steampunk jewellery or recreate historic Ipswich buildings on Minecraft.

Tying past to present, the event highlighted Ipswich's history as a 19th and 20th century heavy industry hub against its emergence as an advanced manufacturing hub.



Gift of sign language

In celebration of International Day of People with Disability on 3 December 2021, Ipswich City Council hosted Auslan sign language community workshops throughout the festive season.

The free community workshops aimed to provide Ipswich residents with information about different types of deafness and the confidence to interact with those in our community with hearing loss.

The workshops also offered information about the role and use of interpreters and taught some basic Auslan signs.

The International Day of People with Disability celebrates the achievements and contributions of people living with disability, while also raising awareness of the challenges they face.

Knowing some basic Auslan signs could make a huge difference in someone's life and these workshops were the perfect opportunity to start learning a skill that makes the Ipswich community a more inclusive place to live.



Modern technology to reveal ancient secrets at Ipswich General Cemetery

Ipswich's oldest cemetery burials are about to be mapped for the first time through the use of ground penetrating radar.

The innovative use of technology is part of a council project to redesign some of Ipswich General Cemetery that was razed by the Cemetery Trustee in the 1970s. Unfortunately there are limited records of burials from this time.

Graves in the historic Ipswich General Cemetery date back to the mid-1840s. Burials in the oldest part of the cemetery were organised into cultural and religious groups including a designated area for First Nations people who we do have some burial records of, from as far back as the 1880s.

Sadly, many of the headstones have been removed or destroyed when they moved from their original location in the 1970s by cemetery trustees who cleared the site to reduce maintenance costs.

The Ipswich General Cemetery Heritage Project will develop a conceptual design for a new area to rehouse and integrate the existing memorials into a new landscape as well as to consider new interment opportunities for cremains.

Join a Community Panel and help shape the future of Ipswich

Ipswich residents now have the opportunity to lend their experience and voice to council's decisionmaking, by getting involved in new community panels that will help shape the city now and into the future. Prospective panellists don't need to be experts or familiar with council policy or process, just passionate about their city and prepared to put in a pinch of their own time.

The Ipswich community is at the heart of everything council does, and we recognise that community members are best placed to identify and understand the challenges that affect them. Ipswich is South East Queensland's fastest-growing city, growing at four per cent every year to 2026, and is projected to rise to half a million people by 2041 – holding honest, respectful conversations is critical in informing how our city grows.

Diverse perspectives help council develop a balanced understanding of community experiences and ensures that our decision-making is well-informed. Anyone aged over 16 and who lives, works, studies, owns a business in Ipswich, or is an Ipswich ratepayer is invited to join.

Young people, Aboriginal and Torres Strait Islander people, Pacific Islander community members, people with disabilities, our multicultural community and people from all walks of life and backgrounds are encouraged to register. Community panel members will have the opportunity to provide local knowledge and be involved in a range of projects, be engaged on problems as well as solutions and be listened to, heard and given opportunities to influence decisions that make impact.

The community panels replace the five Community Reference Groups (CRGs) which commenced in 2019. The CRGs played an important and significant role in a number of significant council projects such as development of iFuture, council's corporate plan, and the naming of places and spaces in the Nicholas Street Precinct.

Community Panel members can be involved in as much or as little as they like, on the topics that are of most interest to them. Help shape Ipswich by joining council's community panel at Shape Your Ipswich.



THEME 2 – DELIVERABLES

PROJECT TYPE	DELIVERABLE	Q4 COMMENT	STATUS Q1	STATUS Q2	STATUS Q3	STATUS Q4	BUDGET STATUS
Catalyst Project	Finalise the sale of the council buildings in South Street	This deliverable has been completed. Sale of the relevant buildings to Queensland Health was finalised on 25 October 2021.	●	●	●	●	●
Catalyst Project	Ipswich Arts and Cultural Strategy evolves with the momentum of the Creators of Ipswich to frame a creative economy, build local capacity, develop partnerships and grow the ecosystem	The Ipswich Art Awards and the Creators of Ipswich Summit were both held in quarter 4 and both highly successful. The Art Awards received the highest number of entries yet and the highest number of participants. The Creators of Ipswich Summit featured keynote speaker, Natano F'anana, internationally acclaimed circus producer, and a series of educational roundtables and workshops. Attendee participation and feedback has been extremely positive.	●	●	●	●	●
Catalyst Project	Continue Planning for the new Planning Scheme to conserve and enhance the city's built heritage, as well as recognise the cultural landscape values	The draft Planning Scheme nears completion, with significant proof-reading work currently being undertaken. The majority of all elements have been completed, although a small number have been delayed. The project team will continue to work on these delayed elements as a priority, in order to complete as quickly as possible. The Project Sponsor continues to actively monitor the status of the Planning Scheme project.	●	●	●	⊙	⬇
Catalyst Project	Ipswich Libraries Strategy delivered to prescribe the products, services and facilities desired to support the range of Ipswich communities	Further consultation work has taken place for the updated draft Ipswich Libraries Strategy. Short term identified priorities are in planning and on track for delivery.	●	●	●	⊙	●
Catalyst Project	Commence the Strengthening Ipswich Communities Plan (SICP)	The consultant engaged to undertake the service catchment analysis has delivered to schedule, with the final report due in mid-July. An additional procurement activity to source a consultant to lead workshop activities has resulted in an executed contract, although for a refined scope in order to maintain budget. The Shape Your Ipswich page for Strengthening Ipswich Communities Plan project has been updated, and now seeks feedback on community hubs. Feedback received will help inform work to be completed on community hub requirements and locations.	●	●	●	⊙	●
Catalyst Project	Indigenous Accord 2020–2025 phased implementation	Discussions between Enterprise Program Management Office (ePMO) and Community, Cultural and Economic Development Department (CCED) have continued in relation to implementing a reporting mechanism which would allow the cross-organisational collaboration on the delivery of the overall Accord. It will also allow for progress across the multiple departments to be quantified and monitored over the full 5-year period. CCED are continuing to achieve objectives of the Accord. The libraries continue to develop the Aboriginal and Torres Strait Islander resource collection and encourage community engagement. The annual Ipswich NAIDOC celebration will be held on 7 July 2022. This event is consistently a huge success within the community.	●	●	●	⊙	●

DELIVERABLES STATUS KEY

● ON TRACK ⊙ ON TRACK – CONTINUING ● NEEDS ATTENTION ● AT RISK ● OTHER* ● COMPLETE

BUDGET STATUS KEY

● ON TRACK ⬇ UNDER ⬆ OVER ● OTHER* ● NO BUDGET ALLOCATED ● PROJECT COMPLETE

PROJECT TYPE	DELIVERABLE	Q4 COMMENT	STATUS Q1	STATUS Q2	STATUS Q3	STATUS Q4	BUDGET STATUS
Catalyst Project	Community Development Strategy implementation responding to community needs and growth	<p>Substantial progress has been made in implementing the Community Development Strategy 2021–2026 across the five pillars of Capacity Building and Resilience; Wellbeing; Inclusion and Connectedness; Culture and Diversity; and Civic Participation and Leadership. Annual and quarter 4 highlights include:</p> <ul style="list-style-type: none"> the delivery of the Stronger Communities Program, supporting 120 community leaders from more than 80 community groups to build their capacity and strengthen the ecosystem of community organisations the distribution of a total of \$1.2 million in community, RADF and business funding to build capacity and capability the assistance of 2,591 clients aged 60 years and over and people of any age with a disability, through the Home Assist program ten Aboriginal and Torres Strait Islander businesses supported to exhibit at the Business Expo Ipswich in June the launch of the Ipswich Youth Leadership Advisory with 50 students exploring how they can build their personal brand, prepare for the future of work and make a difference in their local community. <p>This item will continue in 2022–2023 as an operational plan deliverable/core service activity or corporate project.</p>	●	●	●	⊙	●
Capital Corporate Project	Art Gallery – purchase of artwork, upgrade and replacement of furniture, fittings and equipment	<p>Focus for quarter 4 centred on bedding down the immediate operational deliverables of exhibitions and activities, in particular the Ipswich Art Gallery Foundation's 25th anniversary and associated large-scale exhibition to celebrate contributions to the Gallery the Foundation have been responsible for. Additionally, and as a result of the resignation of the long standing Director of the Gallery, efforts to put in place a recruitment strategy (with the intended support of the Foundation) and bed down an interim business as usual philosophy became priorities, resulting in the re-assessment of our capital needs and a shortfall to budget in regards our intended art acquisitions.</p> <p>The decision to ensure the Gallery was well positioned to manage continuity of service (resources) and quality of programming was deemed critical and as such capital works and acquisitions were not completed in line with budget for the year.</p>	●	●	●	●	⬇
Capital Corporate Project	Ipswich Civic Centre / Studio 188 / North Ipswich Reserve Corporate Centre – upgrade and replacement of furniture, fittings and equipment	Recent challenges identified as a result of the floods necessitated closure of Ipswich Civic Centre and the subsequent cancellation of numerous performances and events. This inadvertently placed some pressure on the finalisation of the intended program of capital upgrades and acquisitions. That said, Ipswich Civic Centre has managed to successfully complete their 2021–2022 capital program within budgeted parameters.	●	●	●	●	●
Capital Corporate Project	Library Services – upgrade and replacement of furniture and fittings, library pod deployment and logistics hub fit out	Library Services facilities upgrades have been completed for areas identified as a current priority. The funding for the logistics hub fit out has been moved to the new financial year and planning is well underway with implementation on track for late 2022. We are in the process of finalising the scope of work for Redbank Plains Library that will include additional space for the collection and programming. Resource requirements are currently being identified as they will need to be included in operational costings.	●	●	●	⊙	●
Capital Corporate Project	Community Safety and Innovation – upgrade and replacement of CCTV cameras and equipment, and upgrade of security systems	<p>Quarter 4 saw the completion of a number of key Safe City projects, including:</p> <ul style="list-style-type: none"> the Key Upgrade Project 100% of council identified buildings have been rekeyed and are fully operational Access Control and Intrusion Detection Upgrade Project is 97% complete, despite recent flooding impacting the project Corporate Security Cameras Upgrade has seen all identified sites upgraded and complete. 	●	●	●	⊙	●

DELIVERABLES STATUS KEY

● ON TRACK ⊙ ON TRACK – CONTINUING ● NEEDS ATTENTION ● AT RISK ● OTHER* ● COMPLETE

BUDGET STATUS KEY

● ON TRACK ⬇ UNDER ⬆ OVER ● OTHER* ● NO BUDGET ALLOCATED ● PROJECT COMPLETE



NATURAL AND SUSTAINABLE



OUR OUTCOMES FOR 2026

1. Ipswich is celebrated as a clean, green, circular economy city.
2. Our natural environment is interconnected across the city. It is managed to balance positive conservation and nature-based recreation outcomes including wildlife habitat protection.
3. Our waterway health is improved.
4. Our natural environment is managed to support the continuation of traditional cultural practices.

DELIVERABLES

LEAD DELIVERY DEPARTMENT

Implement a Sustainability Community Education Program	IED
Implement the Future Waste Collection Services (FOGO Trial) Audit*	IED
Develop the Open Space Strategic Plan	IED
Finalise Development of the Natural Environment Policy and Strategy*	IED
Development of a Cultural Landscape Investigations Report for Flinders Goolman Conservation Estate	IED
Develop a Climate Risk Scenario Analysis Report	IED
Finalise the Urban Greening Plan and Develop a Nature Conservation Strategy	IED
Develop Open Space content for inclusion in Local Government Infrastructure Plan (LGIP)	IED
Continue implementation of the Waste and Circular Economy Transformation Directive program*	PRS

2021-2022 HIGHLIGHTS AND STRATEGIC DELIVERY



New Natural Environment Policy

Shaped by feedback from traditional owners, stakeholders, environmental groups and local data, council's first Natural Environment Policy conserves native habitat and protects waterways, providing a boost to native flora and fauna.

Focusing on seven priority areas the new policy includes: biodiversity and threatened species recovery, wetlands and waterways improvement, urban biodiversity enhancement, natural area restoration and protection, experiencing nature, community awareness and support, and governance, measuring and reporting.

Despite modification across the city for activities such as urban settlement, mining, forestry and agriculture, Ipswich has retained and conserved biologically diverse and ecologically important natural areas and systems.

Under iFuture, council's 20-year city vision and 5-year corporate plan, this policy is part of Ipswich becoming a natural and sustainable city.

Mobile nurseries to deliver 120,000 free plants to Ipswich residents

Council's Free Plant Program took to the streets in February as the mobile nursery began visiting local suburbs. More than 100,000 free plants are up for grabs in 2022, with residents entitled to six free plants each financial year under the Free Plant Program.

Council is dedicated to greening the city as much as possible for the benefit of residents, native fauna and flora, and our environment. Studies show gardening reduces stress, decreases risk of heart disease, stroke and diabetes, makes people happy, keeps their minds sharp, and helps them sleep better.

The mobile nursery ensures all members of the community have convenient access to the program.

To collect free plants, residents must bring along a current rates notice or a copy of their landlord's rates notice if renting, Department of Communities, Housing and Digital Economy rental statements, defence housing authorised brochure, or driver's licence or senior's card with current residential address as proof of address.

Plant species are chosen to suit local climate and soil conditions and are proudly propagated and grown in council's production nursery.





Twin baby bilbies born at Ipswich Nature Centre

Christmas came early to the Ipswich Nature Centre with two female bilbies popping out of their mother's pouch at Bilby Burrow.

Just in time for the school holidays, the two little girls are a very welcome addition given the species is endangered.

The Ipswich Nature Centre has a world class bilby breeding enclosure, and this little bilby family is part of the National Recovery Plan for the species.

Council put the call out via its Facebook page with a photo of the babies, to help name the special marsupials. The little creatures are now named Violet and Bilbina and are a blessing for bilby parents Juniper and Roni. Roni was born at Ipswich Nature Centre during a lockdown period last year.

The pair who were discovered by staff on 15 September were described as the size of a couple of jellybeans in their mother's pouch. Once the joeys were discovered, staff monitored their growth, the mother's weight and diet. They will be fully weaned at about 15 weeks.

The Ipswich Nature Centre has bred bilbies successfully in the past, with female triplets born in 2017. Bilbies born in Ipswich have been released at the Save the Bilby Currawinya and the Australian Wildlife Conservancy Mt Gibson sites, and are said to be thriving in these specially protected areas.

Bilbies are one of the fastest breeding mammals on earth with a 12 to 14-day pregnancy, but their survival in the wild is fragile, mainly due to introduced predators.

Quick recovery actions from second flood event

Flood damage assessment and quick recovery actions were underway after the city's second flood in less than three months, with important fixes such as the Lobb Street Bridge at One Mile started by council as a priority once floodwaters began to recede.

A lot of our road network was damaged from the flood event and ongoing rain, and council worked hard on repairs and potholes. Flood releases from Somerset Dam and Wivenhoe Dam also continued the week of 16 May 2022.

While the May flood event peaked at major levels in Rosewood and Grandchester, and approached major levels in Ipswich CBD, it did not lead to home inundations. This highlights that every flood event is different.

Many of those initial recovery services set up in the aftermath of the February flood event have ceased or are now providing support through business-as-usual arrangements.

But for many whose homes and businesses were impacted by the February flood event, this remained a traumatic event and those affected require ongoing and long-term recovery.

In particular insurance, housing and rebuilding continue to be front of mind in Ipswich's flood affected communities.

Council continues to work closely with a range of services to ensure our community is supported and can recover from the flood event, including Queensland Government housing and homelessness services, Community Recovery, GIVIT, Lifeline and Salvation Army Services working tirelessly to support flood impacted residents in an ongoing arrangement.

Ipswich was also included in several Queensland Government and Commonwealth Government funding assistance measures announced to support flood-affected communities.

Council encouraged businesses, community groups and individuals to apply as soon as possible as applications for many of these recovery funding opportunities closed in May.



THEME 3 – DELIVERABLES

PROJECT TYPE	DELIVERABLE	Q4 COMMENT	STATUS Q1	STATUS Q2	STATUS Q3	STATUS Q4	BUDGET STATUS
Catalyst Project	Finalise the Urban Greening Plan and commence the Nature Conservation Strategy as part of the Green Corridors Strategy	The draft Urban Greening Plan is undertaking a final review from internal stakeholders and will be submitted to the Environment and Sustainability Committee on 11 August 2022 for endorsement. The Urban Forest policy, which will be renamed the Urban Greening policy, is also being updated in conjunction with the finalisation of the plan, as it supports the plans outcomes. This project will continue in the 2022–2023 financial year as an operational plan deliverable.	●	●	●	⊙	↓
Catalyst Project	Develop a Natural Environment Policy and Strategy	Work has continued to develop the draft Natural Environment Strategy and supporting technical documentation. A community survey was undertaken during April and May on the Shape Your Ipswich platform and closed on 29 May 2022. Stakeholder engagement was undertaken with a workshop held on 26 April 2022 with the Community Reference Panel and another workshop on 3 May 2022 with key external stakeholders. Feedback from these activities have been collated and incorporated into the draft strategy, where applicable. To provide continuity on the project, the consultant has been retained to support the finalisation of the draft strategy, which is expected to be completed in quarter 1 of 2022–2023.	●	●	●	⊙	↓
Catalyst Project	Revitalise and implement council's Sustainability Strategy	The Sustainability Strategy implementation plan has been finalised and stakeholders and timeframes for delivery are currently being identified. Council's total carbon emission footprint has been calculated with the completion of the Scope 3 (indirect emissions) project. Council's carbon emissions are approx. 61,000 tonnes for the 2021–2022 financial year. The South East Queensland Climate Resilient Alliance (SEQCRA) report was delivered to the Alliance with recommendations to formalise the Alliance and then apply the education programs framework to selected climate initiatives. Council's Sustainability Strategy will be implemented over a five-year period – 2021–2026. It is a catalyst project with the implementation ongoing until 2026 (for this strategy) as a core service. The strategy was authored by the sustainability team (no budget). With the implementation of the strategy there are numerous projects being delivered under both capital and operational budgets. This deliverable will continue in the 2022–2023 operational plan under 'Sustainability and Emergency Management'.	●	●	●	⊙	↓
Catalyst Project	Strengthen our programs to deter illegal dumping and littering	The Illegal Dumping team has recruited an additional two staff members through the State Government Department of Environment and Science (DES) grant. The four Compliance Officers (Litter and Dumping) actioned a total of 673 reported incidents of illegal dumping and littering which led to a total of 38 Enforcement Actions. This item will continue in the 2022–2023 year as the Illegal Dumping Partnership Program Round 2A extends to June 2023.	●	●	●	⊙	●
Catalyst Project	Continue planning for the new Planning Scheme to guide protection of our natural environment and encourage access to green community spaces	The draft Planning Scheme nears completion, with significant proof-reading work currently being undertaken. The majority of all elements have been completed, although a small number have been delayed. The project team will continue to work on these delayed elements as a priority, in order to complete as quickly as possible. The Project Sponsor continues to actively monitor the status of the Planning Scheme project.	●	●	●	⊙	↓

DELIVERABLES STATUS KEY

● ON TRACK ⊙ ON TRACK – CONTINUING ● NEEDS ATTENTION ● AT RISK ● OTHER* ● COMPLETE

BUDGET STATUS KEY

● ON TRACK ↓ UNDER ↑ OVER ● OTHER* ● NO BUDGET ALLOCATED ● PROJECT COMPLETE

PROJECT TYPE	DELIVERABLE	Q4 COMMENT	STATUS Q1	STATUS Q2	STATUS Q3	STATUS Q4	BUDGET STATUS
Catalyst Project	Prepare a program of work and implement parts of the Waste and Circular Economy Transformation Directive Program	<p>In June, the Implementation Plan for the Waste and Circular Economy Transformation Directive was endorsed by council. The Implementation Plan is based on the 10 Directive principles which have been developed to make positive changes for the community, including reducing all types of waste generation (Sustainability Strategy) and increasing resource recovery (Resource Recovery Strategy) through industry best practices, education, collaboration, and planning.</p> <p>For the collaboration on the Code of Practice, a Memorandum of Understanding (MOU) has been drafted to support the ongoing work with Waste Recovery Industry of Queensland (WRIQ) and CEO Dr. Georgina Davis.</p> <p>The Joint Task Force meeting in late May was positive with the progress of the actions listed in the plan.</p> <p>The discussion continues with the State Government regarding mining void planning responses.</p>					
Operational Project	Kerbside Collection	The biennial Large Item Kerbside collection program has now concluded. The program ran from 17 January 2022 to 8 July 2022 and collected over 2,700 tonnes of material from over 30,000 homes. (Please note this update has been provided since adoption of the 2021–2022 financial year quarter 4 report).					
Operational Project	Develop a detailed Waste Infrastructure Plan	<p>The draft Waste Infrastructure Plan (referred to as the Resource Recovery Infrastructure Plan) was finalised and sent to internal stakeholders on 13 June 2022 for review and feedback.</p> <p>Approval has been given to amend the delivery date of the plan until 31 August 2022 to allow council time to gather data on waste trends and customer numbers visiting the resource recovery centres (transfer stations), which will help inform and strengthen the plan.</p>					
Operational Project	Future waste collection services – FOGO Trial (Food Organics, Garden Organics)	A bin tagging program was conducted in April to May and the data analysed to produce a report on the progress of the trial to date (e.g. overall participation rates, number of contaminated bins, etc.). A third waste audit was undertaken and completed during 7 June 2022 to 16 June 2022, with a draft report due to be submitted to council in early July. A business case has been submitted to the Department of Environment and Science to secure funding to engage a behavioural scientist to design and deliver an education program, which will assist in minimising load contaminations for the citywide rollout of the FOGO service.					
Operational Project	Deliver upgrades to Rosewood and Riverview Transfer Stations	<p>A consultant was engaged in late June to provide a detailed construction design for the upgrades to Rosewood. A geotechnical survey was undertaken of the Riverview site in late April and a site visit undertaken with the consultant in late May to discuss and confirm requirements of the project. The consultant has provided council with some initial design options and a meeting was held with them in early June to discuss and finalise the options designed. It is anticipated the detailed design will be completed and provided to council in July for further review and feedback. Initial consultation with the stakeholder engagement team has been undertaken to determine suitable communication activities (internal and external) for both projects.</p> <p>Both projects are multi-year projects funded under the South East Queensland (SEQ) Community Stimulus Package. As per the funding agreement, payments are made to council as each 'milestone' is met.</p>					
Operational Project	Urban Heat Island partnership	The UHI partnership project remains ongoing with Griffith University and University of the Sunshine Coast. The stage 2 report has been completed and provided to council officers. The project partners are now working on a Virtual Reality (VR) experience to be conducted as part of the Sustainable Ipswich program of activities in October 2022. This will include community members participating in this experience. Temperature and humidity data collection is ongoing.					
Operational Project	Renewable Energy Plan	ELT approved to progress with an application to ARENA for the Future Fuel Funding program. Preliminary information has been submitted to ARENA outlining council's proposed project under the program's focus area 'Support the integration of battery electric vehicles into heavy vehicle fleets'. ARENA is yet to respond to information provided to date.					
Operational Project	Enviroplan Project: Acquisition of significant nature conservation land and loan servicing	Loan servicing is maintained. Acquisition of conservation land has not occurred within this quarter due to no suitable land being identified.					

PROJECT TYPE	DELIVERABLE	Q4 COMMENT	STATUS Q1	STATUS Q2	STATUS Q3	STATUS Q4	BUDGET STATUS
Operational Project	Enviroplan Project: Community nature conservation partnerships and support	<p>The landholder conservation partnerships program has completed the transition of all existing landholders who have sent through an EOI to our new program in 2021-2022 (19 registration site visits completed this quarter).</p> <ul style="list-style-type: none"> A significant amount of officers' time was redirected to assist landholders in preparing the flood bursary and the Nature Conservation Grant round during March-June. Held two workshops pertaining to weed management. VCA land management tool - underspent due to significant number of previous recipients of Land Management Payment agreeing to mutually terminate. Grants are underspent due to extension of Nature Conservation Grant round to ensure as many landholders transitioning to our LCPP program can access this incentive. Voluntary Conservation Covenant is underspent as we are still in the drafting stage of the Agreement and pending finalisation of the Planning Scheme changes. No risk to the project long term other than the delay. Seed collection program from private properties is progressing well. Acquired additional equipment pertaining to the delivery of LCPP, including wildlife cameras, tool kits, audio monitors and seed collection equipment. 	●	●	●	⊙	●
Operational Project	Enviroplan Project: Nature conservation planning	Refer content from Catalyst Project T3CP3 - Work has continued to develop the draft Natural Environment Strategy and supporting technical documentation. A community survey was undertaken during April and May on the Shape Your Ipswich platform and closed on 29 May 2022. Stakeholder engagement was undertaken with a workshop held on 26 April 2022 with the Community Reference Panel and another workshop on 3 May 2022 with key external stakeholders. Feedback from these activities have been collated and incorporated into the draft strategy, where applicable. To provide continuity on the project the consultant has been retained to support the finalisation of the draft strategy, which is expected to be completed in quarter 1 of 2022-2023. This item will continue in the 2022-2023 financial year as an operational plan deliverable or core service activity.	●	●	●	⊙	⬇
Operational Project	Enviroplan Project: Embellishment, capital and operational management investment within the Natural Area Estate	Apart from a few very minor Capital and Operational works that could not be completed due to severe weather events, all projects were successfully completed as planned and not at risk. The minor projects that were not completed, have been moved into the following 2022-2023 financial year.	●	●	●	⊙	●

DELIVERABLES STATUS KEY

● ON TRACK ⊙ ON TRACK - CONTINUING ● NEEDS ATTENTION ● AT RISK ● OTHER* ● COMPLETE

BUDGET STATUS KEY

● ON TRACK ⬇ UNDER ⬆ OVER ● OTHER* ● NO BUDGET ALLOCATED ● PROJECT COMPLETE

A TRUSTED AND LEADING ORGANISATION



OUR OUTCOMES FOR 2026

1. We are leaders in advocacy where we require support from Federal and State Governments. This includes city-shaping opportunities and needs such as major infrastructure, policy reform and services.
2. We provide outstanding customer service. We make it easier to interact with council online, through digital channels, in person and over the phone.
3. We are trusted by our community.
4. We are leaders in good governance.
5. We meet our State Government legislation, Local Law and compliance obligations and always strive to be leading practice.
6. We are transparent and evidence based in our planning, reporting and decision-making.
7. Our people, processes and technology are capable, efficient and integrated continuously improving and leading in practice.
8. We are financially sustainable.
9. Our people are valued, engaged, supported and empowered to deliver at their best.
10. Construction and maintenance of council's assets are managed to meet the community's needs and growth.
11. We support local businesses to be competitive in council procurement opportunities.
12. Our leaders at all levels of the organisation are capable, supported and are meeting expectations set out in our Leadership Charter.



DELIVERABLES

LEAD DELIVERY DEPARTMENT

Implement council's People and Culture Strategy*	CS
Customer Experience Strategy finalisation and phased implementation*	CCED
Continuation of the iVolve project to implement a technology solution for council*	CS
Implementation of Information Security Management Systems framework	CS
Continued implementation of ICT Strategic Plan	CS
Implement enterprise GIS platform	IED
Optimise the ICT Cloud and Disaster Recovery Initiative	CS

2021-2022 HIGHLIGHTS AND STRATEGIC DELIVERY

Ipswich Children's Library awarded for excellence in innovation

For the second year in a row Ipswich Libraries has been awarded for its outstanding excellence in innovation alongside key revitalisation projects; a community shaping Ipswich Central Partnership and the Façade Improvement program.

It was a wonderful achievement at the recent Local Government Managers Australia (LGMA) Queensland Excellence Awards.

Australia's only dedicated stand-alone children's library has been recognised and is a great realisation of council's vision to deliver innovative services to the community.

The Ipswich Children's Library is a unique space, providing interactive and engaging learning opportunities for young people and offering a library experience unlike any other. Ipswich Children's Library is a purpose-designed space and one of the central features of the revitalised Nicholas Street Precinct.

Ipswich residents are the real winners as a revitalised Ipswich Central brings business and vibrancy back to the Ipswich CBD.

The LGMA Queensland Awards for Excellence acknowledged and celebrated the best of local government initiatives across Queensland.

In 2021 Ipswich Libraries also went on to win the next level – the LG Professionals Australia National Award for Innovative Management Initiative. Two other council initiatives were also finalists in the 2022 LGMA Queensland Excellence Awards:

- Ipswich Central Partnership – finalist for 'community shaping' category
- Façade Improvement Program – finalist for 'teamwork' category

The Ipswich Central Partnership has bought the community together to achieve a common goal, revitalising Ipswich Central. Initiatives such as the Bell St Working Bee, the Bell St Living Gallery and the Pup-Up Dog Park have all taken place thanks to the drive and passion of the local residents and business owners who form the Partnership.

A significant transformation of Ipswich Central is well underway and the Façade Improvement Program and Ipswich Central Partnership put locals at the heart of the precinct's revitalisation.

This is not about council 'doing' things for community, rather these projects demonstrate the power of true collaborative partnerships between community and council to drive economic and social outcomes.

Ipswich Central is a place of significant heritage, commercial and community value, that plays an important cultural and civic role within the region.



Community funding data now available on Transparency and Integrity Hub

Council has commenced publication of interactive data for community funding programs. The Community Funding Story was the latest feature to be released on council's Transparency and Integrity Hub.

Ipswich City Council is giving ratepayers and the wider community access to the city's finances and how their money is spent. The latest story on the Transparency and Integrity Hub shares information on successful applications for council community funding.

The newly published story allows the public, as well as council staff, to explore up-to-date data on council's funding programs including total funds awarded,

decision dates, organisation names and project titles. The data on the Hub is unique because it is provided in interactive graphs that can be explored to show specific information.

By giving the data visual context, it is easy to understand and compare the data at a glance. The Community Funding story would continue to be updated regularly, providing a reliable source of data to be used by both the public and council staff. It will also be the place to find data for the Domestic and Family Violence Prevention Funding, which was created from proceeds of council's memorabilia auction.

Ipswich memorabilia raises funds for domestic violence prevention groups

Local domestic and family violence prevention organisations will benefit from about \$61,000 raised through the auction of almost 400 memorabilia items. The items were accumulated by the previous council and unable to be disposed of until the Crime and Corruption Commission investigation had concluded.

Seven organisations with a diverse range of projects were successful in applying for the special Domestic and Family Violence Prevention Funding Program. Council has honoured its pledge to ensure the proceeds of this memorabilia auction were used for community purposes. The recipients are all doing important work in raising awareness of domestic and family violence and supporting families dealing with its destructive impacts.

Domestic Violence Action Centre (DVAC) was one of the organisations to benefit from the Domestic and Family Violence Prevention Funding Program.

Their animation video project aimed to communicate on consent and sexual violence in a way that was accessible for young people.

Details of the memorabilia items auctioned, and the recipients of the funds, have been published on council's Transparency and Integrity Hub.

Council has committed to ensuring the items were disposed of transparently in line with council policies and procedures, community expectations, and in a manner that benefits our community into the future.

Council had now completed a year-long process to action a huge volume of memorabilia and gift items.

It was a painstaking process to assess, categorise and auction a huge volume of items that had been accumulated by the previous council over many years. Only two items went to landfill due to damage. Everything else was returned to an original owner or found a new home in the community.

City heart's transformation shared on Transparency and Integrity Hub

The largest transformation to be undertaken in Ipswich Central in more than three decades is breathing new life into the Ipswich Central Business District (CBD) with the Nicholas Street Precinct's journey now chronicled on council's Australian-first Transparency and Integrity Hub.

A new 'story' has been published on the Hub which steps the community through the origins of the redevelopment, how it has unfolded from 2009 to now and includes financial data, major milestones and links to see what events are taking place in the precinct and at the libraries.

Publishing the story was about providing the community with a more complete picture of the Precinct's \$250 million once-in-a-generation transformation.

Through the Transparency and Integrity Hub, council has worked hard to share complex information about the redevelopment, which is held across many reports and data sets, in a format that is easy for the community to access and understand while meeting our legislative and legal requirements.

The Nicholas Street Precinct redevelopment is a once-in-a-generation project which has included the opening of Tulumur Place civic plaza in November 2020, a new Ipswich Central Library in December 2020 as well as the delivery of a new council administration building and Australia's first stand-alone dedicated children's library in June 2021.

Innovative new process

The new Independent Decision Review Panel (IDRP) undertook its first public hearing in August. Established in 2019, the new process was formed to handle sensitive development applications and was put into play for the first time after receiving a development application for a new landfill and recycling centre in Ipswich.

The first of its kind for Queensland councils, the IDRP ensures complete transparency. The IDRP convened twice successfully for development applications that did not require a public hearing, before holding its first hearing which was open to applicants of the development application, and members of the community who made a submission during the public notification period.

A traffic engineer and a town planner, who chair the IDRP assisted council as two independent experts.

Following the recommendations of the IDRP, a review at the next council meeting considered those recommendations alongside the recommendations of council planning officers to form a final decision on each application.

Putting tough talk into action, Ipswich City Council then rejected the proposal for a new landfill facility and supported the new proposed waste transfer station and resource recovery facility.

Sixty community members lodged submissions opposing the application, with the Mayor highlighting the inconsistencies between the application and council's current planning and policy framework, including the Waste and Circular Economy Transformation.



THEME 4 – DELIVERABLES

PROJECT TYPE	DELIVERABLE	Q4 COMMENT	STATUS Q1	STATUS Q2	STATUS Q3	STATUS Q4	BUDGET STATUS
Catalyst Project	Enhance council's Transparency and Integrity Hub	<p>This quarter information has been released on community funding showing data on council's funding programs including total funds awarded, decisions dates, organisation names and project titles. This information includes data from applications for the Small Business Resilience and Growth Program. Information was also released on the Domestic and Family Violence Prevention Funding which was created from proceeds of council's memorabilia auction.</p> <p>An update on progress of the Enviroplan implementation including delivery highlights and governance was released during this quarter. The program has received a \$2.3 million increase from the previous year with the data showing how levy funding is being spent.</p>	●	●	●	⊙	●
Catalyst Project	Provide more opportunities for elected representatives to interact with community members (Councillor Community Interaction Opportunities)	<p>This project has now ceased as per quarter 3 advice. Councillor interactions with the community are planned and delivered as part of business as usual functions going forward, but not limited to:</p> <ul style="list-style-type: none"> Community Matters Newsletters; mobile offices; attendances at community meetings and events, council and committee meetings, community panel events, council city events and industry forums. 	●	●	●	●	●
Catalyst Project	Implement Year 1 of 5 of council's People and Culture Strategy	<p>The People and Culture Strategy is still on track, with some significant progress made during quarter 4.</p> <p>The Learning and Development Framework project was completed successfully, with all objectives met.</p> <p>Expressions of interest for the iThrive wellness program have been opened for submissions. This is an excellent opportunity to provide employees with practical strategies in making healthy lifestyle changes with long reaching benefits.</p> <p>The establishment of the first Aboriginal and Torres Strait Islander Employee Working Group was achieved on 17 March, with three meetings being held in quarter 4.</p> <p>The newly formed Employee Experience (EX) Group has now commenced with a focus on achieving council's EX vision.</p> <p>People and Culture have experienced several resource constraints this quarter as a result of unexpected illness. This being closely managed to ensure that the overall delivery of the strategy is not jeopardised. This project will continue in the 2022–2023 financial year as an operational plan deliverable.</p>	●	●	●	⊙	●
Catalyst Project	Enhance council's Open Data Initiative	The initial procurement activity for the data platform solution did not yield a successful outcome. The approach has been reviewed and it has been rolled into the iVolve expression of interest procurement. The data governance outputs are in-progress including a review of the Open Data Policy.	●	●	●	⊙	●
Catalyst Project	Customer Experience Strategy finalisation and phased implementation	The immediate action plan phase is underway and will continue into the 2022–2023 financial year. The requirements for the implementation of the strategy have been identified and the budget planning has been prepared and submitted. Implementation will commence 1 July 2022 as planned.	●	●	●	⊙	●
Catalyst Project Capital Corporate Project	Finalise the business case for the delivery of the iVolve project to implement a technology solution for council	During the reporting period, the scope of Stage 3 has been revised in order to mitigate urgent risk and issues around council's existing ICT system. This revision has resulted in the delivery of the final business case being extended out to mid quarter 3 2022–2023. Significant work is being undertaken to ensure project planning reflects the scope revision.	●	●	●	●	⬇

DELIVERABLES STATUS KEY

● ON TRACK ⊙ ON TRACK – CONTINUING ● NEEDS ATTENTION ● AT RISK ● OTHER* ● COMPLETE

BUDGET STATUS KEY

● ON TRACK ⬇ UNDER ⬆ OVER ● OTHER* ● NO BUDGET ALLOCATED ● PROJECT COMPLETE

PROJECT TYPE	DELIVERABLE	Q4 COMMENT	STATUS Q1	STATUS Q2	STATUS Q3	STATUS Q4	BUDGET STATUS
Operational Project	Delivery of iFuture including benchmarking measures	The iFuture benchmarking data will be included in the Annual Report alongside the Year 1 data for comparison. The project has been extended until the end of October 2022 to incorporate the publishing timeframes for the Annual Report.	●	●	●	⊙	●
Operational Project	Records and archiving project	The project is continuing to progress well with 68% (9,141) of the identified boxes being indexed and sentenced. The progression of the work continues to reduce the risk of unsuccessful searches and provides improved compliance with legislative requirements.	●	●	●	⊙	●
Operational Project	Complete ICT Strategic Plan Roadmap initiatives for 2021-2022	Quarter 4 has seen progress against a number of ICT Strategy roadmap initiatives, including the transformation of IT domains and deliverables related to iVolve Stage 3, and work on the foundation requirements that underpin the maturing of council's information management goals. A progress report card was provided to the ICT Steering Committee against the ICT Strategy deliverables, a further update will be developed as at 30 June 2022.	●	●	●	⊙	●
Operational Project	Implement the Data Management Strategy	The Data Management strategy has focussed on the delivery of the Data Governance components of the roadmap with the technical delivery stream including the Data Warehouse now in scope for iVolve. The suite of Data Governance artefacts and documents required as per the IMSP are currently in development and scheduled for delivery within the first half of the 2022-2023 financial year. This is a two year program continuing in the 2022-2023 financial year as a core service activity.	●	●	●	⊙	↓
Operational Project	Implement the enterprise GIS platform	The procurement phase of the enterprise spatial system is nearing completion, with contract negotiations in progress. Implementation will commence as planned in the 2022-2023 financial year, post council resolution. The completion of this two-year project is included in the ICT Business Plan 2022-2023.	●	●	●	⊙	↓
Operational Project	Complete the delivery of all components of the ICT Business Case for Change	The ICT business case was delivered on time. The business case closure report was received and noted at the 17 February 2022 ICT Steering Committee meeting.	●	●	●	●	●
Operational Project	Deliver and optimise the ICT Cloud and Disaster Recovery Initiative	The AWS Cloud initiative has been successfully delivered, with an optimising project continuing into the 2022-2023 financial year to achieve full benefits realisation. This work has delivered disaster recovery capability for council, and testing of this capability has been successful. Note, the only component that has not been fully migrated to the cloud environment is Oracle Database Servers, and this work is in progress. A workaround has been developed to deliver interim basic disaster recovery capability for this application.	●	●	●	●	↑
Operational Project	Effective Asset Management Plan – preparation for implementation phase	The Asset Management Maturity and Gap Analysis report, along with the supporting 5-year implementation roadmap, was presented to the Mayor and Councillors on 24 May 2022 and was fully supported by the Executive Leadership Team. This allows the Effective Asset Management project to commence in July 2022. The first project working group will meet on 5 July 2022. The terms of reference and decision-making framework will be presented for endorsement. The working group will meet every two weeks to keep the project team and other stakeholders informed and committed to the agreed process and delivery plan.	●	●	●	⊙	↑
Capital Corporate Project	Information Communications and Technology – upgrade and replacement of hardware, equipment and software to maintain and operate council's information communication and technology systems and infrastructure	Infrastructure and application of life cycle management is maturing with the management of these cycles now internally delivered. Underpinning policy and procedures to mature these functions in development. This project will continue in the 2022-2023 financial year as a corporate project.	●	●	●	⊙	●

PROJECT TYPE	DELIVERABLE	Q4 COMMENT	STATUS Q1	STATUS Q2	STATUS Q3	STATUS Q4	BUDGET STATUS
Capital Corporate Project	Planning and Regulatory Services – upgrade of animal facilities, cemetery facilities and P&D systems	<p>The upgrades to the animal management facilities have resulted in the completion of:</p> <ul style="list-style-type: none"> purpose built cat cages, through the reconfiguration and insulation of storage sheds. Purpose built cages are ventilated and designed to improve animal welfare outcomes shelters within all livestock paddocks to ensure impounded livestock are provided shelter shade sails in the rehoming area an updated vet room within the previous Manager's office installation of shelving and cupboards in the existing veterinary treatment room installation of shelving and racking for the storage requirements of the Animal Management Centre relocation of the bird aviaries to a purpose-built concrete slab. <p>Items close, but not completed by 30 June:</p> <ul style="list-style-type: none"> noise mitigation in the animal rehoming section of the Pound. The works are due for completion in July 2022. <p>The upgrades to the cemetery facilities have resulted in the completion of:</p> <ul style="list-style-type: none"> Ipswich General Cemetery Internal Roads – ● Tallegalla Cemetery – Gravel road upgrade – ● Haigslea Cemetery – Survey, Planning and Tree removal – ● Stone Quarry Cemetery – Survey and Concept Design – ● <p>The above four projects were completed under budget.</p> <ul style="list-style-type: none"> Tallegalla Cemetery – Land Acquisition – ● Tallegalla Cemetery – Expansion planning – ● ⬆ Ipswich General Cemetery – Headstone Design Concept – ● Warrill Park – Concept Design – ● <p>Tallegalla Cemetery concept design will extend until approximately August 2022.</p> <p>The status of 'Other' has been identified due to the distinct and separate nature of the three projects listed within this item. Detail for each project has been provided to identify the status of that distinct project.</p>	●	●	●	●	●

DELIVERABLES STATUS KEY

● ON TRACK ⬆ ON TRACK – CONTINUING ● NEEDS ATTENTION ● AT RISK ● OTHER* ● COMPLETE

BUDGET STATUS KEY

● ON TRACK ⬆ UNDER ⬆ OVER ● OTHER* ● NO BUDGET ALLOCATED ● PROJECT COMPLETE

GOVERNANCE ELECTED REPRESENTATIVES



COMMITTEE STRUCTURE AND MEMBERSHIP

This is the committee structure as at 20 June 2022. The council conducts its business at meetings that are open to public attendance and live streamed. Council's standing committees consider a range of issues and make recommendations to meetings of full council.

Please note information on Audit and Risk Management committee can be found on page 69.

GROWTH INFRASTRUCTURE AND WASTE COMMITTEE

MEMBERSHIP

All Councillors
Councillor Teresa Harding (Mayor and Chairperson)
Councillor Paul Tully (Deputy Chairperson)

GOVERNANCE AND TRANSPARENCY COMMITTEE

MEMBERSHIP

Councillor Jacob Madsen (Deputy Mayor and Chairperson)
Councillor Russell Milligan (Deputy Chairperson)
Councillor Teresa Harding (Mayor)
Councillor Nicole Jonic
Councillor Marnie Doyle
Councillor Kate Kunzelmann

COMMUNITY, CULTURE, ARTS AND SPORT COMMITTEE

MEMBERSHIP

Councillor Andrew Fechner (Chairperson)
Councillor Kate Kunzelmann (Deputy Chairperson)
Councillor Teresa Harding (Mayor)
Councillor Jacob Madsen (Deputy Mayor)
Councillor Nicole Jonic

ECONOMIC AND INDUSTRY DEVELOPMENT COMMITTEE

MEMBERSHIP

Councillor Nicole Jonic (Chairperson)
Councillor Jacob Madsen (Deputy Mayor and Deputy Chairperson)
Councillor Teresa Harding (Mayor)
Councillor Andrew Fechner
Councillor Kate Kunzelmann

ENVIRONMENT AND SUSTAINABILITY COMMITTEE

MEMBERSHIP

Councillor Russell Milligan (Chairperson)
Councillor Andrew Fechner (Deputy Chairperson)
Councillor Teresa Harding (Mayor)
Councillor Jacob Madsen (Deputy Mayor)
Councillor Kate Kunzelmann

IPSWICH CENTRAL REDEVELOPMENT COMMITTEE*

MEMBERSHIP

Councillor Marnie Doyle (Chairperson)
Councillor Nicole Jonic (Deputy Chairperson)
Councillor Teresa Harding (Mayor)
Councillor Kate Kunzelmann
Councillor Russell Milligan

COUNCILLOR MEETING ATTENDANCE

Section 186 of the *Local Government Regulation 2012* requires a local government's annual report contain details on the number of local government meetings that each councillor attended during the financial year.

All councillors are required to attend Ordinary and Special meetings. Councillors are not required to attend committees they are not a member of.

COMMITTEE ACRONYM AND NAME	
ICRC	Ipswich Central Redevelopment Committee*
ARMC	Audit and Risk Management Committee
CCASC	Community, Culture, Arts and Sport Committee
EIDC	Economic and Industry Development Committee
ESC	Environment and Sustainability Committee
GTC	Governance and Transparency Committee
GIWC	Growth Infrastructure and Waste Committee
COM	Council Ordinary Meeting
SCM	Special Council Meeting

■ Indicates Committee membership

COMMITTEE AND COUNCIL MEETINGS 2021-2022										
Committee Membership July 2021 to June 2022	ICRC*	ARMC	CCASC	EIDC	ESC	GTC	GIWC	COM	SCM	TOTAL
Number of Meetings	12	5	11	11	11	11	11	12	4	88
Mayor Harding	12		11	11	11	11	11	12	4	83
Cr Ireland			1				11	12	4	28
Cr Madsen			11	11	11	11	11	12	3	70
Cr Jonic	10		9	9		9	9	11	3	60
Cr Tully							10	12	4	26
Cr Doyle	12	4	9	5	7	10	10	12	4	73
Cr Fechner			11	11	11	1	11	11	3	59
Cr Kunzelmann	12	5	11	11	11	11	11	12	4	88
Cr Milligan	12		1		11	11	11	12	4	62

* includes 1 special meeting of the Ipswich Central Redevelopment Committee

The below table indicates where those attending a meeting attended via audio-link.

ATTENDANCE VIA AUDIO-LINK	
COUNCIL ORDINARY MEETING	24 March 2022 – Cr Ireland 19 May 2022 – Cr Madsen 30 June 2022 (Special Meeting) – Cr Fechner 30 June 2022 (Ordinary Meeting) – Cr Fechner
GROWTH INFRASTRUCTURE AND WASTE COMMITTEE	8 July 2021 – Cr Jonic 5 August 2021 (all councillors, except Cr Tully who was an apology attend via audio link) 7 April 2022 – Cr Tully
GOVERNANCE AND TRANSPARENCY COMMITTEE	8 July 2021 – Cr Jonic 5 August 2021 (all members of the committee – Crs Madsen, Milligan, Harding, Jonic, Doyle, Kunzelmann)
COMMUNITY, CULTURE, ARTS AND SPORT COMMITTEE	8 July 2021 – Cr Jonic 5 August 2021 (all members of the committee – Crs Fechner, Kunzelmann, Harding, Jonic, Madsen)
ECONOMIC AND INDUSTRY DEVELOPMENT COMMITTEE	8 July 2021 – Cr Jonic 5 August 2021 (all members of the committee – Crs Jonic, Madsen, Harding Kunzelmann, Fechner)
ENVIRONMENT AND SUSTAINABILITY COMMITTEE	5 August 2021 (all members of the committee – Crs Milligan, Fechner, Harding, Madsen, Kunzelmann)
IPSWICH CENTRAL REDEVELOPMENT COMMITTEE*	8 July 2021 – Cr Jonic 5 August 2021 (all members of the committee – Crs Doyle, Jonic, Harding, Kunzelmann, Milligan) 7 April 2022 – Cr Doyle

Note: Meetings held on 5 August 2021 were all via audio-link due to COVID-19 restrictions.

COUNCILLOR REMUNERATION

Ipswich City Council, having consideration for the current financial challenges being experienced both by council and our communities as a result of recent significant events such as the COVID-19 pandemic, resolved that in accordance with section 247 of the *Local Government Regulation 2012*, council forego the proposed wage increase for the Mayor, Deputy Mayor and Councillors awarded to all Level 6 Councillors for 2021–2022 as approved by the Local Government Remuneration Commission.

Council's superannuation contribution on behalf of all Councillors was a mixture of 9.50 per cent and 12 per cent of their remuneration.

In accordance with section 186 of the *Local Government Regulation 2012*, the following table details the total remuneration including superannuation contributions, paid to each Councillor during the 2021–2022 financial year:

COUNCILLOR	DIVISION	PERIOD	REMUNERATION	SUPERANNUATION CONTRIBUTION	TOTAL REMUNERATION
Teresa Harding	Mayor	2021–2022	\$204,036.04	\$24,484.20	\$228,520.24
Sheila Ireland	Division 1	2021–2022	\$122,421.00	\$14,690.52	\$137,111.52
Jacob Madsen	Division 1 / Deputy Mayor*	2021–2022	\$125,470.51	\$15,056.46	\$140,526.97
Nicole Jonic	Division 2 / Deputy Mayor*	2021–2022	\$135,731.21	\$16,287.73	\$152,018.94
Paul Tully	Division 2	2021–2022	\$122,421.00	\$14,690.52	\$137,111.52
Marnie Doyle	Division 3	2021–2022	\$122,421.00	\$14,690.52	\$137,111.52
Andrew Fechner	Division 3	2021–2022	\$122,421.00	\$14,690.52	\$137,111.52
Kate Kunzelmann	Division 4	2021–2022	\$122,421.00	\$14,690.52	\$137,111.52
Russell Milligan	Division 4	2021–2022	\$122,421.00	\$14,690.52	\$137,111.52

*Council resolved to appoint Cr Jacob Madsen as Deputy Mayor at the Council Ordinary Meeting held 21 April 2022.



COUNCILLOR EXPENSES

Section 186 of the *Local Government Regulation 2012* states that a local government's annual report must include the expenses incurred by, and the facilities provided to, each councillor during the financial year under the local government's expenses reimbursement policy.

During the 2021–2022 financial year, councillors were provided with facilities and equipment, and reimbursed for costs incurred for legitimate business expenses as well as the costs of representing the city in their elected role.

Any equipment, facilities or reimbursements were provided in accordance with the **Councillor Expenses Reimbursement and Administrative Support Policy**.

COUNCILLOR	EXPENSES AND REIMBURSEMENTS	TRANSPORTATION ALLOWANCE	TOTAL (\$)
Teresa Harding	\$12,836.23	\$22,499.88	\$35,336.11
Sheila Ireland	\$4,262.95	\$19,500.00	\$23,762.95
Jacob Madsen	\$6,804.79	\$19,500.00	\$26,304.79
Nicole Jonic	\$3,619.41	\$19,500.00	\$23,119.41
Paul Tully	\$10,408.76	\$19,500.00	\$29,908.76
Marnie Doyle	\$5,460.96	\$19,500.00	\$24,960.96
Andrew Fechner	\$7,335.41	\$9,750.00	\$17,085.41
Kate Kunzelmann	\$5,800.75	\$19,500.00	\$25,300.75
Russell Milligan	\$6,281.04	\$19,500.00	\$25,781.04

Additional organisational costs of \$108,795.63 primarily for professional development, insurance and councillor community engagement activities that are not directly attributed to an individual were also incurred during this period.

Council considers that some facilities are necessary for councillors to undertake their role as a local government councillor. Those provided by council include:

- office accommodation at 1 Nicholas Street
- access to other council owned facilities for meetings
- administrative support
- reasonable call and data costs associated with council smart phones.

VIEW: Councillor Expenses Reimbursement and Administrative Support Policy

Transactional details of councillor expenses can be viewed on the [Transparency and Integrity Hub](#).

COUNCILLOR CONDUCT DISCLOSURES

Section 186 of the *Local Government Regulation 2012* states that a local government must include particulars of complaints associated with councillor conduct as detailed below:

REQUIREMENT	REFERENCE	
In relation to councillors, the annual report must contain:		
<ul style="list-style-type: none">the total number of the following during the financial year	LGR s186	
<ul style="list-style-type: none"><ul style="list-style-type: none">orders made under section 150I(2) of the LGA		0
<ul style="list-style-type: none"><ul style="list-style-type: none">orders made under section 150AH(1) of the LGA		0
<ul style="list-style-type: none"><ul style="list-style-type: none">decisions, orders and recommendations made under section 150AR(1) of the LGA		0
<ul style="list-style-type: none">each of the following during the financial year		
<ul style="list-style-type: none"><ul style="list-style-type: none">the name of each councillor for whom a decision, order or recommendation under section 150I(2), 150AH(1) or 150 AR(1) of the LGA was made		N/A
<ul style="list-style-type: none"><ul style="list-style-type: none">a description of the unsuitable meeting conduct, inappropriate conduct or misconduct engaged in by each of the councillors;		N/A
<ul style="list-style-type: none"><ul style="list-style-type: none">a summary of the decision, order or recommendation made for each councillor;		N/A
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">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	LGR s186 (1) (f)(i)-(iv)	7
<ul style="list-style-type: none">matters, mentioned in section 150P(3) of the LGA, notified to the Crime and Corruption Commission		0
<ul style="list-style-type: none">notices given under section 150R(2) of the LGA		2
<ul style="list-style-type: none">notices given under section 150S(2)(a) of the LGA		0
<ul style="list-style-type: none">decisions made under section 150W(1)(a), (b) and (e) of the LGA	LGR s186 (1) (f)(v)	20
<ul style="list-style-type: none">referral notices accompanied by a recommendation mentioned in section 150AC(3)(a) of the LGA	LGR s186 (1) (f)(vi)-(vii)	0
<ul style="list-style-type: none">occasions information was given under section 150AF(4)(a) of the LGA		0
<ul style="list-style-type: none">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		0
<ul style="list-style-type: none">applications heard by the conduct tribunal<ul style="list-style-type: none">a. under chapter 5A, part 3, division 6 of the Act about whether a councillor engaged in misconduct or inappropriate conduct	LGR s186(1) (f)(ix)	0

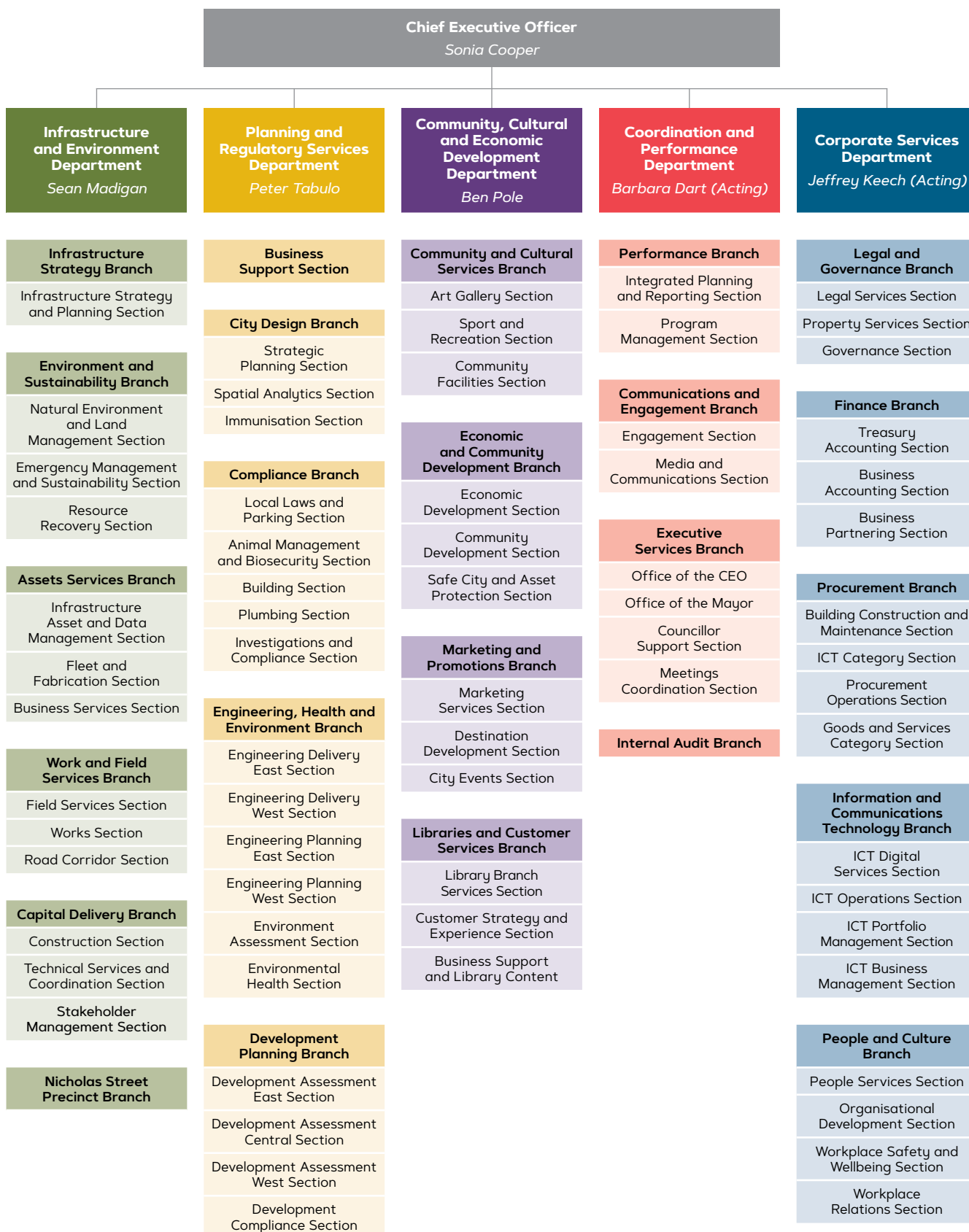
GOVERNANCE ORGANISATIONAL



OUR STRUCTURE

Council's Executive Leadership Team (ELT) is made up of the Chief Executive Officer (CEO) and five General Managers. The ELT is responsible for overseeing the performance of the organisation and for delivery of the outcomes expected by council as expressed in iFuture 2021–2026 and the Operational Plan. The ELT meets weekly and on other occasions as required.

Structure as at 30 June 2022



OUR WORKFORCE

Council employs more than 1,300 dedicated administrative, technical, operational, and professional employees delivering a diverse range of services on behalf of the City of Ipswich.

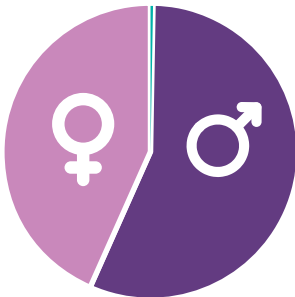
The following is a summary of the council workforce as at 30 June 2022.

**TOTAL
NUMBER OF
EMPLOYEES**
1,322



STAFF GENDER COMPARISON

Female Male Other
45.38% **54.54%** **0.08%**

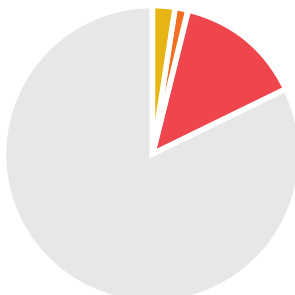


Women in Senior Leadership
38.09%



DIVERSITY

Aboriginal and/or
Torres Strait Islander: **2.72%**
People with disability: **1.21%**
People born
outside Australia: **13.99%**

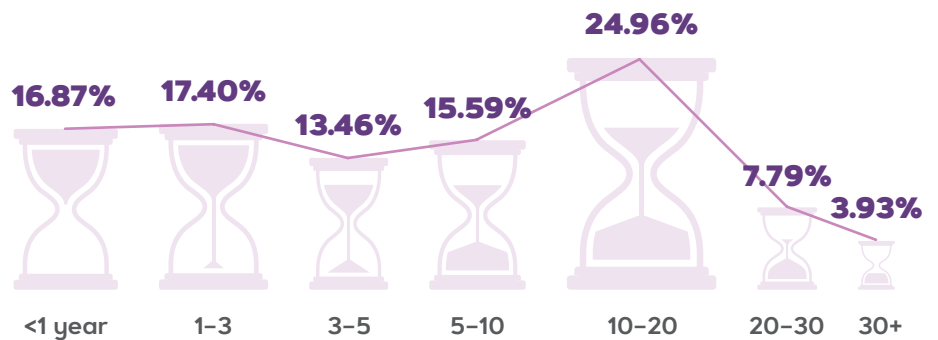


STAFF AGE PROFILES

15-24
5.22%
25-34
18.46%
35-44
28.67%
45-54
26.10%
55-64
18.76%
65+
2.79%

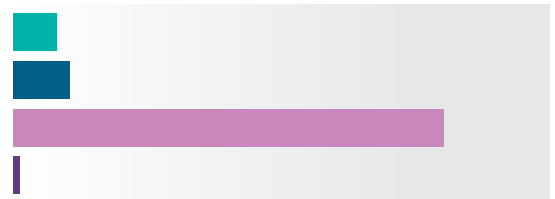


YEARS OF SERVICE



EMPLOYEE TYPES

Casual **8.02%**
Fixed term **10.59%**
Permanent **80.11%**
Other **1.28%**



12.30% employee-initiated separation rate
2021-2022 (incl. age retirements)

COUNCIL'S COMMITMENT TO A SAFE AND HAPPY WORKPLACE

People and culture

Building upon the People and Culture Strategic Plan 2019–2021, the People and Culture Strategy 2021–2026 (the Strategy) was approved after a comprehensive review, consultation and development process. The Strategy is part of a suite of council strategies that supports and delivers on several outcomes of council's Corporate Plan iFuture 2021–2026.

The vision of the Strategy is to develop an empowered, connected, resilient workforce, and a culture that supports council to perform at our best for the Ipswich Community. This will be achieved through a focus on three (3) key objectives:

1. Strengthen our People and Culture services and products to ensure council is a trusted and leading organisation.
2. Actively improve our employee experience where staff are empowered, connected and supported for exceptional individual and council performance.
3. Foster a safe and accountable workforce that thrives within an environment of inclusion, wellbeing and respect.

In 2021–2022 significant progress was made towards achieving the Strategy vision and desired objectives through:

- delivery of the inaugural Employee Experience Survey 2021 allowing deep and relevant feedback from 875 employees into council's employee experience
- empowering employees to create change through the new Employee Experience Group and Aboriginal and Torres Strait Islander Employee Working Group
- delivery of 33 Team Effectiveness Sessions aimed at developing team cohesiveness, effective communication and goal setting strategies (with 403 participants)
- participation of 110 leaders or aspiring leaders undertaking the Inspiring Leaders Program – a series of six challenges focused on safety leadership, quality conversations and performance, change leadership and people development
- development of the IED Workforce Plan 2022–2027 to ensure that the workforce is dynamically and directly linked to the future direction of the organisation at the right size, right cost, right shape and right agility
- zero lost time injuries since November 2021, resulting in council's longest period without a lost time injury and being the best performing council in the state for lost time injury performance

- proactive and empathetic response to the COVID-19 pandemic ensuring compliance with rapidly changing State Government public health directions, communications with all staff, development of administrative directives and procedures, safety plans, risk assessments, employee correspondence, management of critical essential workers, and management of vaccination requirements
- development of the blended Managing @ ICC program aimed at building the practical, operational management skills of our people leaders
- People and Culture related Administrative Directives and Procedures were reviewed to align with contemporary workplace operations and to reflect the relevant legislation
- certification of a new Agreement for Resource Recovery employees and a major review of the three remaining Certified Agreements to cover council employee's employment conditions.

The Safety and Wellbeing framework has been fully embedded into council operations, building on safety awareness, capability, and accountability which has resulted in the best safety performance across the Qld LGAQ scheme. Independent data managed by the Queensland Government shows that Ipswich City Council is the best performing council in the state for lost time injury performance.

Safety and Wellbeing team, in partnership with their Allied Health partners has developed iThrive – a new wellbeing program to be delivered in 2022–2023 providing a holistic approach to employee health and wellness at work and at home, empowering lasting lifestyle changes – incorporating three health assessments, goal setting, seminars, workbook completion and ongoing support from a healthcare professional.

Council has implemented the Safety Competency Framework which identifies behaviours critical to building a safety culture. The framework is contained within a set of 19 standards and provides a system for managing health and safety risks and opportunities. An external gap audit has identified that council is ready to proceed to certification for the AS/NZS ISO standard for Occupational Health and Safety Management systems, this will place council as a leading practice council.

Council continues to maintain a strong focus on mental health and wellbeing and has 117 trained and accredited Mental Health First Aid Officers who are able to provide support for team members who may be experiencing a mental health crisis or developing a mental illness. Council has now partnered with our service provider to develop an advanced mental health first aid program, a first for any council in Queensland.

SENIOR MANAGEMENT REMUNERATION

Section 201 of the *Local Government Act 2009* requires that a local government's annual report state the total remuneration packages payable to the senior management of the local government and the number of employees in senior management who are being paid in each band of remuneration.

The exact total remuneration package for the Chief Executive Officer is provided for information which is above the minimum legislative requirement for annual reporting. Total remuneration package includes base salary, superannuation, annual leave loading and vehicle allowance.

Council's Executive Leadership Team (ELT), which consists of the Chief Executive Officer and five departmental General Managers, provide oversight of the strategic, tactical, and operational planning and activities of the local government. The ELT members

are engaged on fixed term contracts. A Chief Executive Officer was appointed 2 November 2021.

As at 30 June 2022, the following senior management contract packages were paid:

- three senior contract employees with a total remuneration package in the range of \$250,000–\$349,999
- two senior contract employees with a total remuneration package in the range of \$350,000–\$449,999
- one Chief Executive Officer with a total remuneration package of \$475,000.

The total of the remuneration packages payable to council's senior management as at 30 June 2022 equated to \$2,137,430.

OVERSEAS TRAVEL

Section 188 of the *Local Government Regulation 2012* requires that a local government's annual report contain information on overseas travel by councillors or local government employees in the financial year including their name, position held, and details of the destination, purpose and cost.

During the 2021–2022 financial year there was no overseas travel taken by councillors or local government employees.

ADMINISTRATIVE ACTION COMPLAINTS

Section 268 of the *Local Government Act 2009* (the Act) states an Administrative Action Complaint is a complaint that –

- (a) is about an administrative action of a local government, including the following, for example:
 - a decision, or a failure to make a decision, including a failure to provide a written statement of reasons for a decision;
 - an act, or a failure to do an act;
 - the formulation of a proposal or intention;
 - the making of a recommendation; and
 - is made by an affected person.

Council's complaints management process

Council is committed to recognising the importance and value of listening and responding to complaints from its customers and staff and acknowledges that it should be open and accountable for the decisions it makes.

Under its obligations of the Act, the council recognises the need for an open and responsive Complaints Management System (CMS). A CMS provides the council with an enhanced ability to resolve complaints, identify trends and eliminate causes for complaints, as well as providing complainants with a simple and effective process, which in turn will improve customer satisfaction.

To ensure that Administrative Action Complaints are dealt with in a confidential, efficient, effective, fair, transparent, and economical manner, council's CMS has:

- a Complaints Management Framework (framework) and Policy publicly available on council's website
- a Complaints Management Procedure (available internally) which guides complaint handling staff to effectively manage complaint matters,
- an Integrity and Complaints Team with a specialised Complaints Management Unit (CMU), is the centralised intake point of complaint matters

- complaints managed by complaints handling specialists in the CMU and reviewed by the Integrity and Complaints Manager where necessary
- competent staff trained in 'complaints and conflict management' and 'dealing with difficult people'.

Information on the CMS and how to lodge a complaint are publicly available on the council's website or by contacting the CMU directly.

Council seeks to be known as "complaints friendly" and ensures that the public, customers, clients, and staff can readily find out:

- where to complain
- how to complain
- what information is required
- what assistance is required
- how complaints will be managed
- where policies and procedures are located.

Council recognises the importance of providing satisfactory resolutions to complaints, so complainants are afforded three internal reviews by the council before being advised to escalate to the relevant external authority.

Reporting on complaints data is a valuable tool in learning from customer feedback to drive improvements in service delivery. To assist with accurate reporting, the CMU categorise complaints in the following ways:

- **GC** – General Complaint which represents a STAGE 1 review by the CMU. This is an Administrative Action Complaint categorised this way for reporting purposes
- **AA** – Administrative Action Complaint which represents a STAGE 2 review by the CMU
- **IR** – Internal Review which represents a STAGE 3 review by the Integrity and Complaints Manager
- **SC** – Staff Complaint, which represents a Staff Behaviour Complaint
- **PC** – Privacy Complaint, which represents a complaint on a privacy breach by council
- **HR** – Human Rights Complaint – which represents a complaint on council impacting on an individual's human rights
- **OMB** – Which represents the Queensland Ombudsman's Office reviewing a matter that has been closed by the council after exhausting all review stages.

While council acknowledges its reporting obligations under section 187 of the *Local Government Regulation 2012* it seeks to be transparent in providing data on all matters received and processed.

The following table depicts figures on all feedback matters received during the 2021–2022 period:

CUSTOMER FEEDBACK RECEIVED 2021–2022	TOTAL
Number of all feedback matters received	405
Administrative Action Complaints received	366
Number of Privacy Complaints Received and Resolved	3
Number of Compliments Received and Acknowledged	7
Number of matters reviewed by the Office of the Queensland Ombudsman	3
Number of Enquiries Received and Resolved	19
Number of Suggestions Received and Acknowledged	7

The following table depicts figures on administrative action complaint matters received during the 2021–2022 period:

ADMINISTRATIVE ACTION COMPLAINTS RECEIVED 2021–2022	TOTAL
Number of Administrative Action Complaints resolved at Stage 1	355
Number of Administrative Action Complaints escalated to and resolved at Stage 2	1/6
Number of Administrative Action Complaints escalated to and resolved at Stage 3	5/5
Number of Unresolved Administrative Action Complaints carried over from 2020–2021 and resolved in 2021–2022 (all at Stage 1)	12

With only six Administrative Action Complaint matters requiring a further internal review (1.48% of all matters) council has successfully demonstrated its commitment to ensuring best practice in effective complaints management. This is further evidenced as only three matters required escalation to the Queensland Ombudsman's Office during the reporting period. Additionally, on the three matters reviewed, the Queensland Ombudsman's Office supported the decisions handed down by the council.

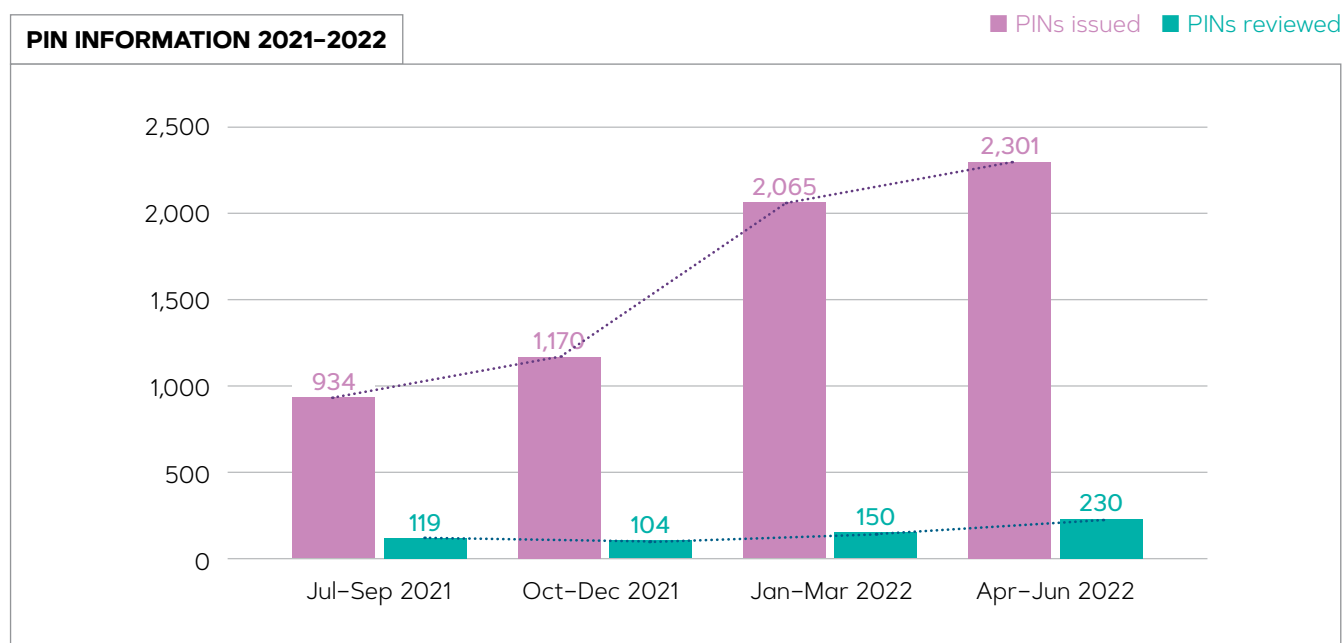
The resolution and review rate indicate the council's commitment to effectively dealing with not just Administrative Action Complaints, but all feedback received and speaks to the efficacy of council's CMS.

All complaint management documents are subject to regular review by the Governance Section to ensure legislative compliance and that council's business processes provide for a satisfactory resolution outcome.

Penalty Infringement Notice reviews

The CMU also processes requested reviews on council-issued Penalty Infringement Notices (PINs). These reviews are not a legislative requirement, rather are a considered service, and are subject to one internal review by the CMU. If the customer remains dissatisfied with that review decision, they can seek a hearing in the Magistrates Court.

Figures on infringement reviews received during 2021–2022:



Breakdown of infringement types issued during the reporting period:

TYPE OF PIN ISSUED	JULY-SEP 2021	OCT-DEC 2021	JAN-MAR 2022	APR-JUN 2022
Animal	81	51	82	72
Local Law	24	30	31	47
ANPR Parking	347	615	1,070	438
Parking	482	474	882	1,744
TOTAL	934	1,170	2,065	2,301

Rate of how many PINs were reviewed over the total number of PINs issued:

PIN INFORMATION	JULY-SEP 2021	OCT-DEC 2021	JAN-MAR 2022	APR-JUN 2022
PINs reviewed	119	104	150	230
PINs issued	934	1,170	2,065	2,301
REVIEW RATE	12.74%	8.88%	7.26%	9.99%

Right to Information and Information Privacy Applications

The Integrity and Complaints Team also processes Right to Information (RTI) and Information Privacy (IP) Applications. All RTI applications were processed under legislative requirements, council policy, and procedures.

- **Section 8(d) RTI Regulation** – No. of pages included in a disclosure log under section 78 of the RTI Act total number of pages – 618 pages
- **Section 8(j) RTI Regulation** – Amount of fees and charges received under the RTI Act – \$1,735.80

The below table provides details of the management of all RTI and IP Applications for the period.

NUMBER OF APPLICATIONS RECEIVED	RECEIVED	NO. WITHDRAWN	FINALISED 30 JUNE 2022
Access under the RTI Act	33	2	29
Access under the IP Act	10	0	10

PUBLIC SECTOR ETHICS DISCLOSURES

Pursuant to the provisions of the *Public Sector Ethics Act 1994* which are applicable to local governments, the council is required to have developed and implemented a code of conduct based on the following four ethics principles and values:

- integrity and impartiality
- promoting the public good
- commitment to the system of government
- accountability and transparency.

Council's adopted code of conduct outlines the expected behavioural standards required of its employees, regardless of their employment status. During the reporting period, council provided training

and education to all employees on its expectations regarding conduct through inductions of new staff members and re-inductions of existing staff. During the reporting period managers and supervisors were trained in Managing Organisational Risk which incorporated training in Good Decision Making and Public Interest Disclosures. Council supports its ongoing procedures and practices to ensure employees abide by and embrace the principles of the legislation. Council's code of conduct is provided to staff on its intranet website.

Additionally, a Good Governance Guide based on the four pillars of the *Public Sector Ethics Act 1994*, which applies to all employees and councillors.

HUMAN RIGHTS ACT 2019

While not mandatory, council considers it best practice to report details of how it has complied with the *Human Rights Act 2019* (HRA) in the same manner as public entities that are required to prepare an annual report under the *Financial Accountability Act 2009*. The objectives of the HRA are:

- (a) to protect and promote human rights
- (b) to help build a culture in the Queensland public sector that respects and promotes human rights
- (c) to help promote a dialogue about the nature, meaning, and scope of human rights.

Re (a) – Protecting and promoting human rights

Council undertook the following actions during the 2021–2022 financial year to protect and promote human rights:

- maintained and strengthened the internal human rights working group established in the 2019–2020 financial year which is charged with aligning the council's processes, procedures, and decision-making with the objects and requirements of the HRA
- rolled out specialised staff and councillor training in respect of conducting reviews of council policies, procedures, and decisions for compatibility with human rights
- included the consideration of human rights in its review of council's procurement and contracting documentation
- commenced formulating a program of external communications focused on human rights at council for inclusion in council's new quarterly newsletter.

Re (b) – Building a culture that respects and promotes human rights

Council undertook the following actions during the 2021–2022 financial year to build a culture that respects and promotes human rights:

- celebrated Queensland Human Rights month and promoted human rights by publishing and displaying communications and materials (including all staff intranet articles, posters, and email banners) about the importance of human rights and the council's role to play in protecting and upholding them
- provided staff and councillors with ongoing and specialised human rights training
- maintained and updated an intranet page for staff with information and resources regarding human rights
- carried out consultation with staff regarding the inclusion of human rights as a measure in internal reporting and used that consultation to inform and implement improvements to how human rights reporting occurs.

Re (c) – Promoting a dialogue about the nature, meaning, and scope of human rights

Council undertook the following actions during the 2021–2022 financial year to promote a dialogue about the nature, meaning, and scope of human rights:

- maintained a human rights webpage on Ipswich Online
- maintained a human rights intranet page as a staff resource
- published internal communications promoting human rights to celebrate Queensland Human Rights Week.

Details of any human rights complaints received by the entity including the number and outcome of those complaints:

No human rights complaints were received by the council during the 2021–2022 financial year.

Details of any reviews of policies, programs, procedures, practices, or services undertaken in relation to their compatibility with human rights:

The following reviews were commenced/ongoing during the 2021–2022 financial year:

- review of policies/procedures/administrative directives for compatibility with human rights
- review of local laws for compatibility with human rights

- review of documents and templates to include appropriate human rights references
- review of internal reporting mechanisms concerning actions and decisions impacting human rights.

Council has not received any notified complaints regarding the *Human Rights Act* since it was implemented. Council is actively discussing human rights as part of the implementation and delivery of our procedures, directives, and projects of work.

To support and educate our staff, concerning the review and assessment of policy and actions/decisions for compatibility with human rights, online and in person training has been delivered to councillors, executives, Human Rights Champions, and staff who have responsibility for taking actions, making decisions, and internal reporting.

INVOLVING OUR COMMUNITY

Council is committed to meaningful engagement on issues affecting the city and community, and on local issues that significantly impact the community. Community engagement is the foundation of sustainable decision-making and is mutually beneficial to the community and council.

Shape Your Ipswich

Council continues to host conversations with the community through its online digital platform, Shape Your Ipswich. The platform showcases council's key community engagement initiatives and provides the community with an opportunity to have their say and follow the progress and outcomes of their contributions to decision-making. The platform has continued to play an important central role in council's community engagement strategy throughout the COVID-19 pandemic.

As of 30 June 2022, Shape Your Ipswich had 3,795 registered members who have access to 82 projects (22 open, 26 active, 34 closed). These projects have had more than 4,359 contributions with 54,993 unique visitors to the site and 101,567 views. We continue to

close-the-loop via Shape Your Ipswich by reporting back what we heard from the community.

Registration on that platform includes providing some personal and demographic information. This allows council to understand if the conversation is broadly representative of the Ipswich community, and to therefore target our engagement with under-represented groups. This approach enables a broader range of voices to be heard and strengthens the quality of decision-making. Membership details are private and are held within a strict privacy protocol. Council's privacy statement is available to view on the site.

Join the conversation today by registering at [Shapeyouripswich.com.au](https://shapeyouripswich.com.au)

Community Panels

In February 2022 council launched the Community Panel as another way council can engage with the community. The Community Panel replaces the five community reference groups that previously existed. The Community Panel offers a mix of online and face

to face opportunities for members to help shape the future of Ipswich across a range of areas. The Community Panel is open to anyone aged over 16 and who lives, works, studies, owns a business in Ipswich or is an Ipswich rate payer. We want the Community

Panel to reflect the diversity of the Ipswich community and people from all walks of life and backgrounds are encouraged to join. The Community Panel motto is 'You say, we listen and together we act'.

PARTICULAR RESOLUTIONS

Section 185 of the *Local Government Regulation 2012* requires that local government's annual report include:

- a copy of the resolutions made during the financial year under s250(1) of the LGR (adoption of an expenses)
 - no resolutions were made under section 250(1) of the *Local Government Regulation 2012*.
- a list of any resolutions made during the financial year under s206(2) of the LGR (threshold for non-current physical)
 - no resolutions were made under section 206(2) of the *Local Government Regulation 2012*.

LOCAL GOVERNMENT COOPERATION

Section 190 of the *Local Government Regulation 2012* requires that local government's annual report include details of any action taken for, and expenditure on, a service, facility, or activity:

- supplied by another local government under an agreement for conducting a joint government activity
- for which the local government levied special rates or charges for the financial year.

During the 2021–2022 financial year, no such arrangements or related activities were undertaken.

REGISTERS AND RECORDS

Section 190 of the *Local Government Regulation 2012* states a local government's annual report must contain a list of registers kept by the local government.

To allow people to inspect decisions and disclosures made by council and councillors, the following registers and records are available on council's webpage.

The following list of registers and records are available:

Registers

- Registers of interest
- Delegations
- Minutes of Council Meeting
- Annual Report
- Budget
- Employee Code of Conduct
- Councillor Code of Conduct
- Corporate Plan
- Local and Subordinate Laws
- Registered or Impounded Animals
- Dogs Registry
- For Chapter 5 (Environmental Authorities and Environmentally Relevant Activities):
 - Environmental Authorities; Surrendered Environmental Authorities
 - Suspended or cancelled Environmental Authorities
 - Submitted Plans of Operations
 - Annual returns required under section 308 (3)(a) and any evaluation required under section 309
 - Application documents for an application for environmental authority, including information requests and responses to information requests
- For Chapter 7, part 2 (Environmental Management: Environmental Evaluations) Environmental evaluations and environmental reports
- Monitoring programs carried out under the *Environment Protection Act* are a development condition of a development approval and the results of any monitoring programs
- Transitional Environmental Programs (TEPs)
- Temporary Emissions
- Documents required to be given under
 - A condition of an environmental authority
 - A transitional environmental program or a condition of a transitional program; or
 - Condition of a temporary emissions licence
- Environmental Protection Orders
- Direction Notices
- Clean-up Notices
- Cost Recovery Notices
- Authorised Persons
- Accepted Enforceable Undertakings
- Show Cause Notice and Enforcement Notice issued under the *Planning Act* or *Building Act* by an enforcement authority or private certifier
- Any notice given by or to the local government about withdrawing a show cause notice or enforcement notice
- Burials
- Pest Control and Entry Notices
- Regulatory Fees
- Approved Animal Inspection Program
- Pest Management Plan
- Registers of Interest Senior Contract Officers
- Installed On-Site Sewerage and Greywater Use Facilities
- Master Plan Applications
- Development Applications
- Development Application Documentation
- Ipswich Planning Scheme
- Register of Vegetation Protection Orders
- Open Space and Recreation Strategy
- Sport and Recreation Strategy
- Nature Conservation Strategy
- Open Space Strategic Masterplan
- Waterway Health Strategy
- Integrated Water Strategy
- Floodplain Management Strategy
- Sustainability Strategy
- Resource Recovery Strategy 2021–2031
- Parks Signage Manual
- Natural Areas Signage Manual
- Indigenous Culture Signage Manual
- Planning and Development ePlanning Strategy
- Ipswich Regional Centre Strategy Streetscape Materials Specification
- Ipswich Streetscape Design Guide
- iGO City of Ipswich Transport Plan
- Public Transport Advocacy and Action Plan
- ITS Strategy
- ICT Strategy
- Aboriginal and Torres Strait Islander Peoples Accord
- Register of Fees and Charges/Register of Cost Recovery Fees
- Road Map and Register – Street Suburb Listing.

Records

- Unsuitable meeting conduct orders
- Taking of declaration of office
- Declaration of material personal interest
- Declaration of conflict of interest
- Land
- Financial management risks and control measures.

More information

For more information about accessing documents in the registers or records contact council on (07) 3810 6666 or email council@ipswich.qld.gov.au.

VIEW: List of Registers

OUR PROCUREMENT AND SUPPLY CHAIN

The term procurement refers to the process of sourcing or obtaining goods/services. It is often highly competitive and great care must be taken to ensure that council's requirements are reflected in the procurement process. Council utilises the techniques and structured methodology of the procurement process to achieve the desired results of saving on cost, reducing time and building win-win relationships, particularly with local Ipswich businesses. Procurement activities can be direct, indirect, reactive, or proactive and all activities will occur with transparency to internal and external stakeholders. Ipswich City Council's Procurement Branch operates under a centralised procurement model and is responsible for all procurement activities over \$2,000 excluding GST.

Council has a robust Procurement Policy framework and it supports the Buy Ipswich procurement policy.

Buy Ipswich

Wherever practical, council will procure goods/services from businesses in descending preferential order, namely:

- businesses with their Head Office located within the Ipswich LGA
- businesses with a branch office located within the Ipswich LGA that directly employs 10 people or more (excluding contractors)
- businesses with a branch office located within the Ipswich LGA that directly employs 9 people or less (excluding contractors)
- businesses with an office in an adjacent LGA
- Queensland based businesses
- interstate based businesses
- overseas based businesses.

INTERNAL AUDIT OPERATIONS

Section 105 of the *Local Government Act 2009* indicates each local government must establish an efficient and effective internal audit function. Section 190 of the *Local Government Regulation 2012* also requires a local government's annual report to include a report on internal audit for the financial year.

The Internal Audit branch provides council with an independent, objective assurance and consulting activity designed to add value and improve the organisation's operations. It helps council accomplish its objectives by bringing a systematic and disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes. Internal Audit also has the liaison role with the Crime and Corruption Commission (CCC) and where appropriate investigates and manages all corrupt conduct in-house.

Authority and independence

To preserve the independence and objectivity of Internal Audit, council's Internal Audit Charter provides that:

- all Internal Audit staff and service providers report to the Chief Audit Executive who reports functionally for operations to the Audit and Risk Management Committee through the Chair and, administratively to the Chief Executive Officer with administrative support from the Coordination and Performance department

- the Chief Audit Executive and Internal Audit staff are authorised to review all areas of council and to have full, free, and unrestricted access to all council's activities, records (both manual and electronic), property, and personnel. Council activities include entities over which council has direct management, sponsorship or financial control
- Internal Audit shall not be responsible for designing, installing or maintaining systems, procedures or controls, but will advise on these matters and provide assurance to management that completed systems will contribute to the achievement of the intended corporate objectives
- Internal Audit may have an observer/adviser status on steering committees, formed to coordinate financial/information systems design and implementation, at the discretion of the Chief Audit Executive
- it is the policy of council that all internal audit activities remain free of influence by any organisational elements. This includes such matters as scope of internal audit programs, the frequency and timing of examinations and the content of internal audit reports.

Internal Audit's approach and coverage

Council's annual Internal Audit Plan that includes the three-year Strategic Internal Audit Plan are developed on an integrated risk basis as opposed to conducting audits on a rotational basis. The audit plans are presented to the Audit and Risk Management Committee for consideration and approval.

Reporting

Internal Audit reports are provided to the Audit and Risk Management Committee for their consideration. Throughout the year, the Audit and Risk Management Committee monitors the implementation of recommendations suggested by Internal Audit and through External Audit as coordinated by the Queensland Audit Office.

Ethics and values

Internal Audit seeks to be influential in efforts to establish a culture that embraces ethics, honesty, and integrity within the organisation. Internal auditors are governed by the Definition of Internal Auditing, Code of Ethics, and the International Standards for the Professional Practice of Internal Auditing (Standards) that require council's internal auditors to perform engagements with proficiency and due professional care.

Professional staff qualifications and experience

There is a strong focus on training, learning and professionalism due to Internal Audit's exposure to high risk, and complex problem areas. As at 30 June 2022, Internal Audit staff were well qualified and had relevant experience in internal auditing and investigations as well as holding various professional affiliations and qualifications.

External quality assessment of Internal Audit Branch

Internal Audit currently satisfies the Institute of Internal Auditors' (IIA) requirement that external assessments should be conducted at least once every five years by a qualified, independent reviewer or review team from outside the organisation. An Independent Quality Assessment was completed in June 2021 by the IIA Australia. The IIA found the branch generally conforms to the Internal Audit Standards and classified it as Managed/Optimising. Internal Audit was rated to be optimising in 11 of 12 sections in the maturity model. A 78% positive rating was achieved through a client survey and 94% through a staff survey. The IIA found that the branch provided a high-level of service at a low-cost, per audit day, to council.

Client feedback result

At the completion of audit assignments, clients are asked for feedback and their assessment on the performance of each audit. The assessments for audits conducted during the 2021–2022 year achieved an average satisfaction rating of 86% in meeting requirements.

Future challenges for the Internal Audit Branch

With the challenges council faces in establishing normality and expected growth in the region, coupled with the changes in council's systems, practices and procedures, Internal Audit is continuing to work to position itself as a trusted adviser in providing guidance to management and staff. The branch will continue to use an integrated risk-based approach by combining aspects of auditing while including or excluding aspects based on risk. The aim is to continue to re-invent the Internal Audit approach and find innovative ways to serve the organisation, such as through the increased use of information technology and assistance to council in dealing with relevant challenges including the latest pandemic.

Audits completed in 2021–2022 and status of the 2021–2022 Audit Program as at 30 June 2022

The result of the 2021–2022 Audit Program is detailed in the following table. The number of audits conducted are a trade-off with the number of investigations completed.

AUDIT NAME	STATUS
Corporate Culture Change	Completed
Fraud and Corruption Review – Actions to be taken	Completed
Identity Management and Access Control	Completed
Information and Related Technology On-boarding	Completed
Asset Management	Completed but ongoing
Capital Program Delivery	Completed
Cloud Computing	In progress
Delegations	Completed
Development of Data Analytics	Completed but ongoing
Enterprise Resource Planning (ERP) Observation/Advice	Completed but ongoing
Fleet	In progress
Follow-up Audit	Completed
Information and Related Technology Governance	In progress
Infrastructure Charges	Completed
Inventory Management	Completed
iVolve Project (initial planning involvement and gate stages)	Completed but ongoing
Local Laws	Completed
Operational Management Reporting Framework	In progress
People and Culture (HR Processes)	Completed
Procurement	Completed
Project Management	Completed
Regulatory Compliance	Postponed to 2022–2023
Security Arrangements – New buildings CBD	Cancelled to avoid duplication
Suppliers	Completed
Timesheet Arrangements	In progress
Waterways/Stormwater	In progress
Workforce Planning Model	Completed
Workplace, Health and Safety	Completed

AUDIT AND RISK MANAGEMENT COMMITTEE

Section 105 of the *Local Government Act 2009* indicates each large local government must also establish an audit committee.

AUDIT AND RISK MANAGEMENT COMMITTEE (AS AT 30 JUNE 2022)		
MEMBERSHIP	Councillor Marnie Doyle and Councillor Kate Kunzelmann External Members: Robert Jones (Chairperson), Martin Power and Dr Annette Quayle	
Activity description	2020–2021	2021–2022
Audit and Risk Management Committee meetings held	6	5
Internal Audit recommendations reviewed and finalised	40	78
Internal Audit reports/tasks reviewed	17	18
External Audit recommendations reviewed and finalised	12	10
External Audit reports reviewed	2	2
Ad Hoc recommendations reviewed and finalised	2	3

RISK MANAGEMENT AND ACCOUNTABILITY

Council recognises that risk management is an integral part of good management practice and fully supports risk management as part of its corporate governance processes.

Council is committed to managing identified risks by logically and systematically identifying, analysing, evaluating, treating, monitoring, and communicating risks that directly or indirectly impact positively or negatively on council's ability to achieve the strategic objectives outlined in *iFuture Corporate Plan 2021–2026*, Annual Plan.

Enterprise risk management, linked to council's strategic objectives, is adopted by management and staff as an integral part of organisational culture, in daily functions and activities, in order to assist in protecting and improving council's overall business delivery and performance.

To manage risk, council has adopted an Enterprise Risk Management Framework that promotes a standard and systematic approach to risk management in accordance with AS/NZS ISO 31000:2018. All identified risks associated with council activities are monitored on a regular basis and reviewed, or escalated for review, within internally prescribed timeframes. Corporate risks are reviewed bimonthly. Operational risks, applicable at a departmental and branch level, are reviewed trimonthly.

Council's objective is to manage risks to minimise exposure, for council and its stakeholders, to any event or set of occurrences that may cause adverse effects, while concurrently maximising the efficiency and effectiveness of its operations by following relevant best practice principles.

General managers, branch managers, and section managers will implement, encourage, and promote the use of risk management techniques in their areas of responsibility. This includes:

- ensuring appropriate due diligence has been applied in the identification and prioritisation of risks in the development of their respective departmental or branch Risk Management Registers
- developing strategies to manage these risks ensuring systematic, ongoing monitoring and review of these risks and associated internal control measures at three monthly intervals
- ensuring a risk management plan is developed, following council's Enterprise Risk Management Framework, before any project or new activity commences
- ongoing monitoring and reviewing of these risk management registers throughout the life of the project or activity.

Council has an approved and endorsed suite of documents, which comprises an Enterprise Risk Management Administrative Directive, Enterprise Risk Management Framework, and Enterprise Risk Management Procedure. A Fraud and Corruption Control Policy, Fraud and Corruption Control Administrative Directive, Fraud and Corruption Control Framework, Fraud and Corruption Control Plan, and a Fraud and Corruption Control Risk Register. A Business Continuity Management Administrative Directive, Business Continuity Management Framework and high quality, current Business Continuity Plans across the organisation.

Also, during 2021–2022 council reviewed and updated the following to further enhance risk management across council:

- **Ipswich City Council Good Governance Annual Check List** – a Corporate Governance Strategy to mature Ipswich City Council's governance capabilities
- **5-Year Risk Maturity Roadmap** – This 5-Year Risk Maturity Roadmap will address the following key areas:
 1. Maturation of key Enterprise Risk Management documents, including:
 - Ipswich City Council's Risk Appetite Statement
 - Branch Risk Registers for key business areas
 2. Development of further training for key business support staff within the organisation to assist Departments as we transition to the development of further Branch Risk Registers
 3. Progress alignment of Risk Management practices to ensure consistency with the Enterprise Risk Management Framework
 4. Reviewing scope and benefits of future Risk Management practices (including software for management of registers, and additional templates and identification of further reporting requirements)
 5. Monitor, review, and consult during review periods in relation to practices and procedures for Enterprise Risk Management, Business Continuity, and Fraud and Corruption
 6. Reviewing, updating, and enhancing council's internal communications in relation to the Enterprise Risk Management Framework, Business Continuity Management Framework and Fraud and Corruption Control Framework.



GOVERNANCE COMMERCIAL



BENEFICIAL ENTERPRISES

In accordance with section 41 of the *Local Government Act 2009*, the following beneficial enterprises were conducted by council during the 2021–2022 financial year. A beneficial enterprise is an enterprise that a local government considers benefits and/or can reasonably be expected to benefit the whole or part of its local government area.

Council has resolved to wind up and deregister a number of its controlled entities. The status of each of the controlled entities are as follows:

Ipswich City Enterprises Pty Ltd – The operation of Fire Station 101 was transferred to council in August 2018. This entity has not actively traded during the financial year and the final activities required for the wind up and deregistration processes are advancing.

Ipswich City Enterprises Investments Pty Ltd – This entity has also not actively traded during the financial year and the final activities required for the wind up and deregistration processes are advancing.

CHERISH THE ENVIRONMENT FOUNDATION LIMITED

The principal objectives of Cherish the Environment Foundation Limited (the Foundation) are the protection and enhancement of the natural environment as well as the provision of information or education, or the carrying on of research, about the natural environment. The Foundation pursues these objectives within the Ipswich local government area by:

- acquiring, managing, and protecting bushland areas
- protecting and enhancing biodiversity
- improving the quality of water in rivers and streams
- working towards decreasing the quantity of waste generated and building recycling capacity
- increasing local food production and food production capacity
- improving local food linkages and returns for food producers
- minimising the impact of carbon emissions from Ipswich city

- promoting education within the community concerning adverse impacts on the environment
- raising community awareness of the impact of carbon emissions and how to minimise or offset their impact.

In 2021–2022 the core activities of the Foundation were maintaining and managing existing projects at Mutdapilly, Calvert, and Woolshed which were primarily in relation to the establishment and protection of essential koala habitat in the city including the planting and maintenance of approximately 100,000 trees.

In March 2021 council resolved to develop an exit strategy from Cherish the Environment Foundation Limited, and that the exit strategy be developed in partnership with the Cherish the Environment Foundation Directors. On 30 June 2022 council executed a Separation Deed which ceased council's involvement with the Foundation as a founding member and relinquished council's right to appoint directors. Council's appointed director resigned on 30 June 2022.

COMPETITIVE CONDUCT

Section 45 of the *Local Government Act 2009* requires a local government's annual report include a list of all business activities conducted during the financial year. Under section 33 of the *Local Government Regulation 2012*, if a local government applies the Code of Competitive Conduct to a business activity, council must apply the principles of competitive neutrality, for example by removing any competitive advantage or disadvantage.

In 2021–2022, council undertook the following business activities to which it applied the Code of Competitive Conduct:

- building certification
- roads and drainage.

In 2021–2022, the only significant business activity undertaken by council was Ipswich Waste Services which also applied the Code of Competitive Conduct. Ipswich Waste Services' cost framework is structured to ensure that the principles of competitive neutrality are met. No new significant business activities were undertaken during the 2021–2022 year. Pursuant to the requirements of section 190 of the *Local Government Regulation 2012*, council did not receive, nor did it make any decisions in relation to competitive neutrality complaints in the 2021–2022 financial year.

OUR COMMERCIAL BUSINESS UNIT: IPSWICH WASTE SERVICES PERFORMANCE 2021–2022

Ipswich Waste Services was established as a commercial business unit of council in 1998 for the purpose of delivering high-level waste management services to its domestic and commercial customers in a cost-effective, efficient, timely and responsive manner through the application of commercial principles to service delivery. Section 190 of the *Local Government Regulation 2012* requires that a local government's annual report include information on a commercial business unit's operation and financial performance and achievements against its annual performance plan.

Services

Ipswich Waste Services provided the following services and facilities during the 2021–2022 financial year:

- household general waste, green waste and recycling collection
- dead animal collection
- park bin collection
- street litter bin collection
- Riverview Recycling and Refuse Centre
- Rosewood Recycling and Refuse Centre
- household hazardous waste drop-off day
- industrial general waste collection
- industrial cardboard collection
- industrial commingled recycling collection
- skip bins
- roll-on roll-off bins
- stationary compactors
- confidential paper disposal
- workplace recycling program
- clinical waste collection
- liquid waste services.

Financial performance

The following table outlines the financial performance of Ipswich Waste Services for the 2021–2022 financial year:

YTD	FY22		
	ACTUAL (\$000')	BUDGET (\$000')	VARIANCE (\$000')
Operational revenue	47,589	46,225	1,364
Operational expenditure	36,455	35,173	1,282
Surplus/ deficit on expenditure	11,134	11,052	82

Revenue

Revenue is 2.9% above budget estimate.

Expenses

Expenses are 3.6% above budget estimate.

Volume of material recycled and disposed to landfill from domestic services

	2018-2019 (TONNES)	2019-2020 (TONNES)	2020-2021 (TONNES)	2021-2022 (TONNES)
Kerbside green waste to compost	4,370	4,869	6,172	9,665
Recycling and Refuse Centre recycling	12,722	10,597	14,957	13,083
Kerbside recycling	9,721	9,129	8,883	10,575
Kerbside waste to landfill	54,343	57,608	60,730	64,468
Recycling and Refuse Centre waste to landfill	23,239	25,325	25,796	26,299

The following details the changes to the previous Annual Performance Plan:

- There are no significant changes proposed to the previous Annual Performance Plan at the present time as a comprehensive review of the Waste Services section is currently being undertaken. This review will inform the development of the next Ipswich Waste Services Annual Performance Plan.

Number of domestic service requests

2018-2019	2019-2020	2020-2021	2021-2022
17,704	18,585	20,477	25,004

Domestic service request by type

TYPE OF SERVICE	TOTAL	%
Cancel bin service	511	2%
Collection of dead animal	481	2%
Domestic – commence bin service	6,172	25%
Domestic – extra bin service/missed bin complaint	7,560	30%
Domestic – repair/replace bin	9,046	36%
Other waste requests (downsize bin, removal stray bin and upsize bin)	1,234	5%
TOTAL	25,004	100%

Number of Food Organic Garden Organic (FOGO) collection services

2018-2019	2019-2020	2020-2021	2021-2022
17,709	19,609	21,777	24,796

Household growth in Ipswich

2018-2019	2019-2020	2020-2021	2021-2022
78,213	81,580	83,526	87,367

Landfill diversion – % waste diverted from landfill at the Recycling and Refuse Centres

2018-2019	2019-2020	2020-2021	2021-2022
25.50%	22.90%	36.70%	30.57%

Key performance indicators

INDICATOR	RESULT	STANDARD	TARGET
Provide value to customers			
Biennial customer satisfaction survey: Customer response to survey questions indicates customer satisfaction with the service	91%	90%	>90%
Number of domestic refuse and recycling bins repaired or replaced per 1,000 bins service	6.85%	<7	<5
Number of domestic refuse and recycling bins extra bin service/missed services complaints per 1,000 rated bins in service	6.0%	<5	<4
Provide value to shareholders			
Net Profit margin – calculated as net (surplus) deficit after tax/earning *100	23.40%	budgeted net profit margin	23.91%
Budget performance surplus on operations	\$11.13m	budgeted net profit margin	budgeted net surplus
Debtors days outstanding	26.84 days	<38 days	<28 days
Promote a climate for action in the workforce			
Absenteeism – % against available hours	7.60%	<4%	<3%
Loss Time Injury Frequency Rate (LTIFR)	11.9%	9	7
% IWS staff with annual leave balance of six weeks or less	88.62%	>90%	>100%
Achieve operational excellence			
Extra/Missed Bin Services requests completed within 1 working day	98.86%	>85%	>95%
Domestic refuse and recycling service* commencements actioned within 5 working days of notification*	78.96%	>85%	>95%
Food Organics Garden Organics (FOGO) service commencements actioned within 5 working days of notification*	81.36%	>85%	>95%
Requests for Replacements/Repairs actioned within 5 working days*	74.80%	>85%	>95%
Be a good neighbour			
% waste diverted from landfilling at the Recycling and Refuse Centres	30.57%	>25%	>35%
% total recycling diverted from domestic collection and disposal services	27.19%	>20%	>35%
% domestic Food Organics Garden Organics (FOGO) diverted from domestic refuse service	11.98%	>5%	>10%
% waste diverted from landfilling by the kerbside recycling service	14.79%	>10%	>15%
% waste diverted from landfilling by commercial waste services	9.16%	>5%	>10%

*Due to the significant flooding events experienced during the 2021-2022 year, a number of key operational performance indicators were affected as resources were redirected to manage flood clean-up efforts.

Major highlights

Major highlights for Ipswich Waste Services in the 2021–2022 financial year included:

- **FOGO Trials**
In accordance with council's Resource Recovery Strategy, council launched a Food Organics Garden Organics (FOGO) trial of approximately 1,000 households spread across the suburbs of Bellbird Park and Raceview. FOGO bins were distributed to all trial participants during the last week of August 2021, with the first weekly FOGO collection cycle occurring at the beginning of September. By the conclusion of the first month of the trial, the initial data showed there was a redirection of approximately 30% of material originally destined for landfill, now being sent for recycling and reuse. As well as other planned interventions, the selected trial participants also completed a quarterly survey to provide council with an overview of their thoughts on how the trial was progressing and improvement suggestions as council develops a plan for a future citywide program. The trial will continue into the 2022–2023 financial year.
- **Household Hazardous Waste Day**
On Sunday 26 September 2021 council hosted its annual Free Household Hazardous Waste Day. This popular event saw over 880 visitors come to council's Riverview Recycling and Refuse Centre and safely dispose of more than 7,000kg of hazardous waste material.
- **Recycle 5 Campaign**
On 1 September 2021, council also launched the new Recycle 5 marketing campaign, notifying Ipswich residents of the great news that glass has now returned to their kerbside yellow lid recycle bin. This initiative is in line with the objectives of council's new Resource Recovery Strategy, and is aimed at increasing the community's participation in recycling of this valuable material.
- **Fleet**
In November, council successfully awarded its new waste truck fleet replacement program to Volvo Group Australia Pty Ltd, with an initial 18 vehicles to be delivered across the next two financial years. This is a significant investment by Ipswich Waste Services to ensure Ipswich is well prepared to meet the future waste and resource recovery needs for one of Queensland's fastest growing cities.
- **Flood**
In late February 2022, sustained rain created widespread flooding across Ipswich that required a massive disaster and recovery response from Ipswich Waste Services. The enormous clean-up saw about 15,000 tonnes of waste removed from the city as well as council's refuse centres open free for public use for more than 8,500 visitors across a three-week period. Ipswich Waste Services coordinated over 350 Skip and RoRo services to assist the Ipswich business community clean-up after the disaster and re-tasked the contracted citywide large item collection fleet to assist with over 100 truck days of service to help the residents of Ipswich.
- **Large Item Kerbside Collection Program**
Council conducted the biennial Large Item Kerbside Collection Program which commenced on 17 January 2022 and continued through to the first week of the new financial year. As of 30 June 2022 over 30,000 collections had occurred resulting in over 2,500 tonnes of material being collected. The program also collected over 6,500 tonnes of waste as part of the flood recovery.
- **Somerset Regional Council**
Ipswich Waste Services was successfully awarded the waste collections contract for the entire Somerset Regional Council Local Government area. Preparations for mobilisation of the contract were commenced during 2021–2022 with two new dedicated Somerset region trucks being acquired and fitted out in preparation for this service. This contract will also include the rolling out of around 10,000 240L recycling bins, to commence a recycling service. This new commercial arrangement commenced on 1 July 2022 and will be in place until 30 June 2029 with options to extend until 2032. Revenue generated through this contract will be utilised to help fund IWS operations over this time period.

Community service obligations

In 2021–2022 Ipswich Waste Services provided the following community service obligations totalling \$61,721 to the Ipswich community.

IPSWICH WASTE SERVICES – COMMUNITY SERVICE OBLIGATIONS			
DESCRIPTION	2020–2021 (\$)	2021–2022 (\$)	COMMENTS
Waste services at Ipswich community events	9,465	22,051	Free subsidised waste services for community events
Schools recycling program	33,078	30,522	Free recycling collection services for local schools
Free waste disposal following disaster events*	4,948	-	Free waste disposal following the Ipswich Hail Event
Free recycling services to residents requesting additional kerbside recycling services	5,597	-	2020–2021 provision of 46 fortnightly services
Free general waste services for dialysis patients requiring additional volume for kerbside waste disposal	5,442	9,148	2020–2021 provision for 24 customers

*The February/March 2022 free flood waste material disposal costs have not been included due to the Queensland Government's QRA funding provided.

GOVERNANCE

FINANCIAL



FINANCIAL POLICY, CONCESSIONS AND DISCOUNTS

Section 190 of the *Local Government Regulation 2012* requires that a local government's annual report contain a summary of all concessions for rates and charges granted by the local government.

In accordance with its Pensioner Remission of Rates Policy, council grants concessions to qualifying pensioners for:

1. 100 per cent of the differential general rates levied per quarterly rating assessment to a maximum concession of \$235 in any one year
2. \$10 per annum per rating assessment for the Enviroplan separate charge if applicable.

In accordance with its Rates Concession Policy, council may grant eligible property owners who are conducting eligible activities at the property, a 100 per cent concession of the differential general rates levied per quarterly rating assessment.

In accordance with its Rates Concession Policy, the council grants owner occupied property owners who are suffering financial hardship, a deferral of liability to pay rates for six months.

VIEW: A full list of all council policies

RURAL FIRE RESOURCES LEVY SPECIAL CHARGE

In accordance with section 94 of the *Local Government Act 2009*, section 94 of the *Local Government Regulation 2012* and section 128A of the *Fire and Emergency Services Act 1990*, council has levied a special charge of \$39 on applicable rateable land not within the Urban Fire Boundaries of Queensland, for the Rural Fire Brigades Services as such land specially benefits from those Rural Fire Brigades Services.

This special charge was levied in accordance with the 2021–2022 budget.

RURAL FIRE RESOURCES LEVY SEPARATE CHARGE

In accordance with section 94 of the *Local Government Act 2009*, section 94 of the *Local Government Regulation 2012* and section 128A of the *Fire and Emergency Services Act 1990*, council has levied a separate charge of \$3 on all rateable land in the local government area for the Rural Fire Brigades Services. This separate charge is levied in addition to the Rural Fire Resources Levy Special Charge on applicable rateable land.

This separate charge was levied in accordance with the 2021–2022 budget.

CHANGES TO TENDERS

In accordance with section 228(7) of the *Local Government Regulation 2012*, council invited tenderers to change their tenders to take into account a change in tender specification for – 16041 – Nicholas Street Precinct Cinema Operations.

IPSWICH ENVIROPLAN PROGRAM AND LEVY SEPARATE CHARGE

In accordance with the *Local Government Act 2009*, council levies a separate charge on all rateable land within the local government area to explicitly deliver the Ipswich Enviroplan Program outcomes that protect and enhance the health of Ipswich's natural environment through four program funding themes listed (excluding acquisition of significant nature conservation land).

Ipswich Enviroplan Program

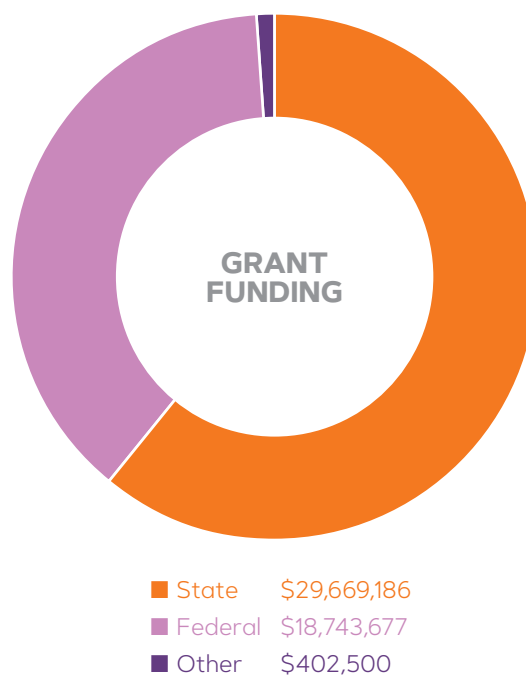
- A.** The amount of special charge for Ipswich Enviroplan Program on all rateable land for 2021–2022 was \$51 per annum. During this period revenue totalling \$4,509,334 was raised through the levy.
- B.** Consistent with the council's Ipswich Enviroplan Program and Levy Policy, in 2021–2022 funds were allocated towards projects and initiatives associated with:
- acquisition of significant nature conservation land – \$ Nil
 - loan servicing and interest repayments to Queensland Treasury Corporation for past activities – \$861,028
 - community nature conservation partnerships and support – \$252,776
 - nature conservation planning – \$130,992
 - embellishment, capital and operational management investment within the Natural Area Estate – \$3,414,240.

GRANT FUNDING APPROVED

As at the end of June 2022, council was managing \$48.8 million in approved grant funding for 116 projects estimated to cost more than \$67 million. The majority of projects to benefit from funding are road related with the remainder split across community and sporting facilities, emergency response and other minor projects. The Queensland Government provides 61% of the approved funding with the remainder from the Federal Government and other sources.

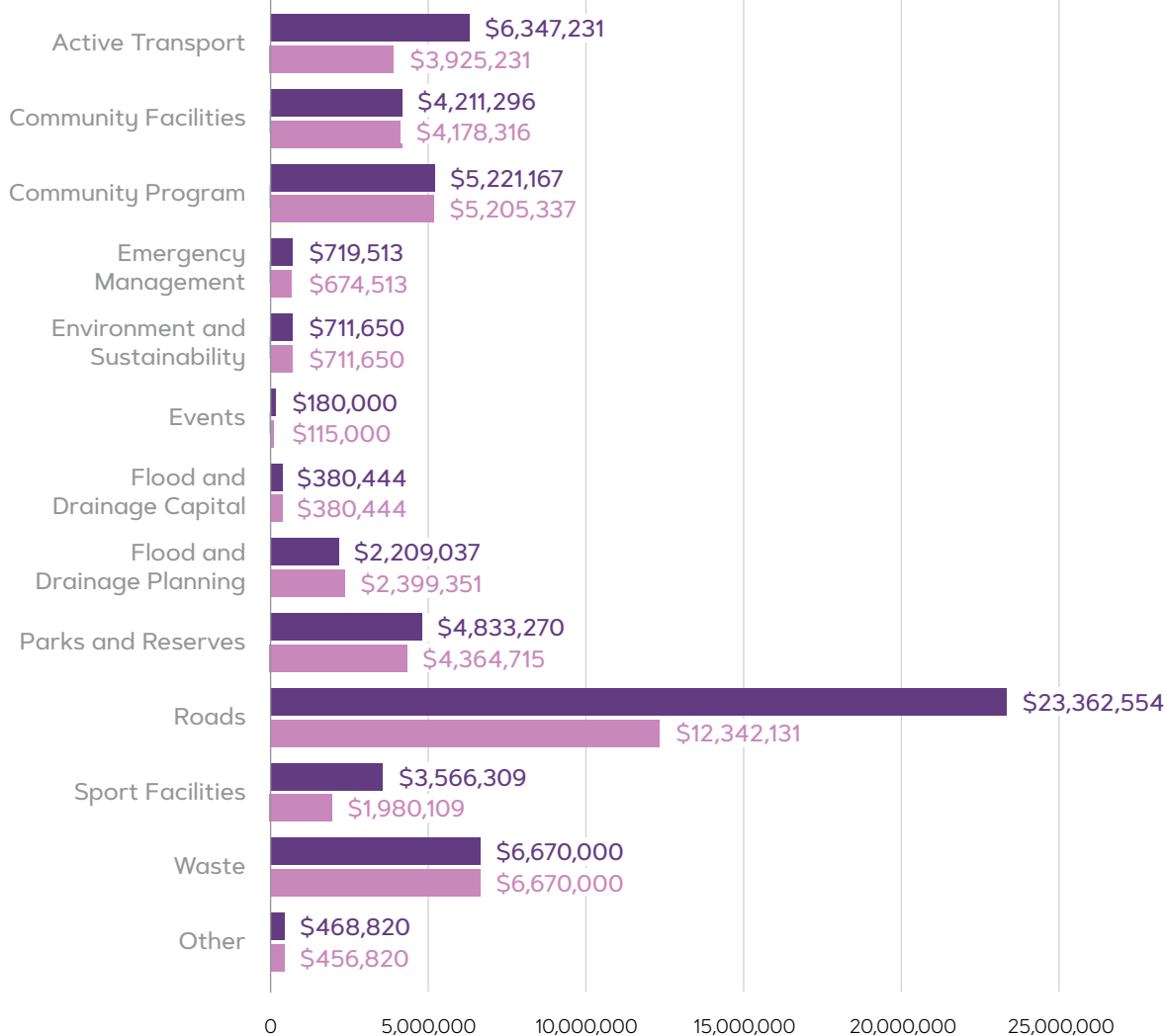
Funding approvals include:

- \$4.65 million from the Federal Government, through the Local Roads and Community Infrastructure Program to assist with the delivery of 5 projects, including the construction of a \$1.5 million clubhouse at Ironbark Park in South Ripley
- \$1.355 million from the Queensland Government (in partnership with the Federal Government), through Counter Disaster Operations funding, towards the operational response to the Ipswich Flood Event
- \$1.40 million from the State Government to assist with the construction of club houses at Jim Donald Park at Riverview and Ipswich BMX Club at West Ipswich
- \$1.3 million from the Queensland Government under the joint State and Federal Government Disaster Relief Funding Arrangements (DRFA) to assist with council's response to the February and May weather events (noting that funding arrangements and programs for these events continue into the 2022–2023 financial year).



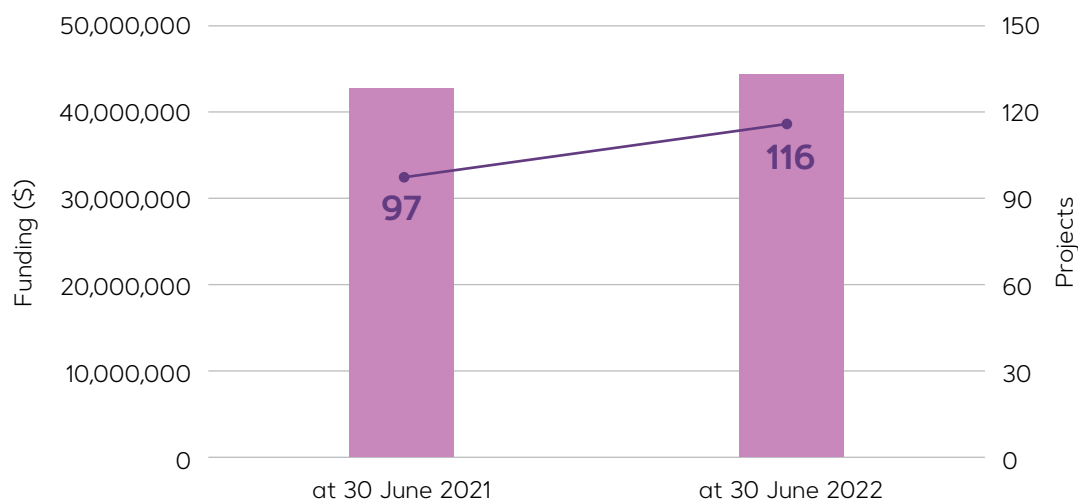
GRANT FUNDED PROJECTS AT 30 JUNE 2022

■ Estimated total cost ■ Approved Grant Funding



GRANT FUNDED PROJECTS AT 30 JUNE 2022

■ Number of funded projects ■ Approved Grant Funding



COMMUNITY FUNDING AND SUPPORT

Community Funding and Support

Section 189 of the *Local Government Regulation 2012* requires that a local government's annual report contain a summary of the local government's expenditure in relation to grants to community organisations for the financial year.

Council's community funding programs are guided by the following policies:

- Community Funding and Support Policy
- Event Sponsorship Policy
- Ipswich Enviroplan Program and Levy Policy.

VIEW: A full list of council policies

Additional reporting is required for expenditure from the Community Donations Program, including the name of each community organisation funded and the amount and purpose of that allocation. This information can be found in the appendices.

The Councillor Discretionary Funds allows for funds to be allocated to not-for-profit community organisations for community purposes. The prescribed amount for 2021-2022 was \$178,305 (0.1% of general rates revenue) and the total funding budgeted for Councillor Discretionary Funds in the 2021-2022 financial year was \$162,000.

The following amounts were allocated as Councillor Discretionary Funds in the 2021-2022 budget:

- Mayor \$18,000
- Per Councillor \$18,000

Applications for Councillor Discretionary Funds by community organisations must be made in accordance with the **Councillor Discretionary Funds Policy**, the **Availability Notice** and the **Councillor Discretionary Funds Guidelines**.

Before applying, applicants should:

- read the Councillor Discretionary Funds Guidelines
- assess your eligibility.

Eligible community organisations may apply for this funding by completing an online application form.

For more information, contact the Community Grants Officer on (07) 3810 6648 or communityfunding@ipswich.qld.gov.au to discuss your application.



In the 2021–2022 financial year, council administered community funding which included the following grants, donations and bursaries.

EXPENDITURE TYPE	NUMBER ISSUED	AMOUNT (\$) EX GST
2022 ANZAC Day Commemorative Services Funding	10	\$45,945.16
Councillor Discretionary Funds	90	\$149,326.49
Environment and Sustainability Funding	24	\$23,211.20
Event and Major Community Event Sponsorship	12	\$323,850.50
Façade Improvement Program	16	\$89,820.55
In-Kind Assistance	47	\$88,149.67
Land Management Payments		\$12,909.29
Major Funding	52	\$528,126.13
Memorabilia Project – Domestic and Family Violence Prevention Funding	7	\$61,104.66
Minor Funding	18	\$24,559.32
Nature Conservation Grants	-	
Quick Response Funding	13	\$9,996.00
Regional Arts Development Fund (RADF)	11	\$73,980.74
Small Business Resilience and Growth Program	151	\$148,000.00
Sport Achievement Funding	26	\$5,700.00
Viva Cribb Bursary	1	\$5,000.00
TOTAL		\$1,589,679.71

A list of grant recipients can be found in the appendix (pages 159–171).

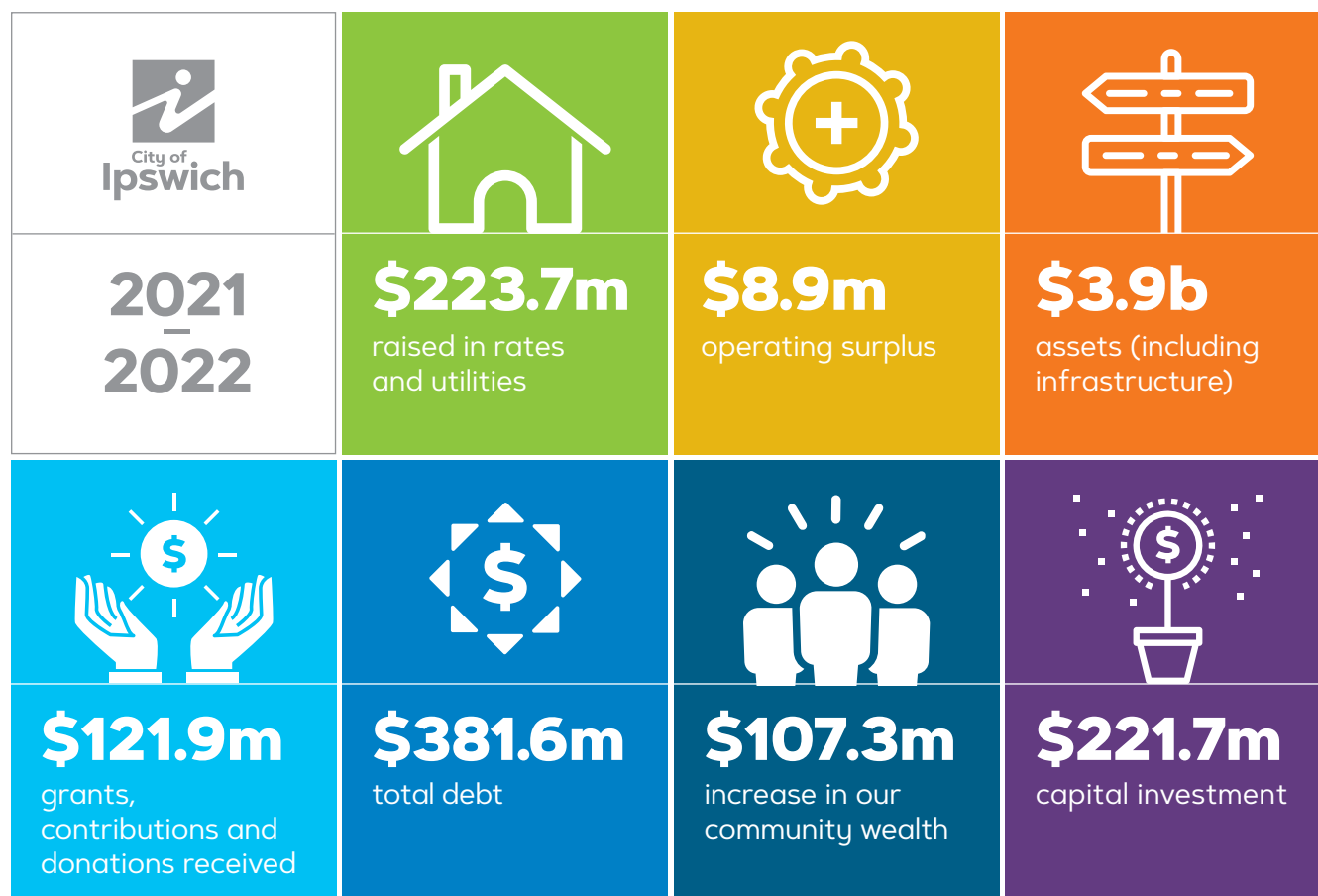
The **Community Funding and Support webpage** also hosts a list of successful applicants.

Land Management Payments and Nature Conservation Grants are provided to landholders who have a Voluntary Conservation Agreement with council. Those payment types identified with an * contain payments to individuals. Individual names are not provided in accordance with the *Privacy Act* and therefore do not appear in the appendix.

FINANCIAL PERFORMANCE



COMMUNITY FINANCIAL REPORT



The Community Financial Report as required by Section 184 of the *Local Government Regulations 2012*, provides an explanation of the audited financial statements for the year as set out in the annual report. Council has maintained a financial management strategy over the last five financial years of moderating increases in operational expenses, limited FTE growth and an appropriate borrowing program. Services have continued to be delivered and the capital program expanded while achieving these aims through improved processes and innovative service delivery mechanisms.

This strategy has council well placed to manage a growing city. Council is continuing with this strategy over the coming financial year which is consistent with the long-term financial forecast presented in the 2022–2023 Annual Plan.

More information regarding Ipswich City Council's Financial and Planning documents can be accessed at council's website ipswich.qld.gov.au/about_council/media/corporate_publications

Revenue

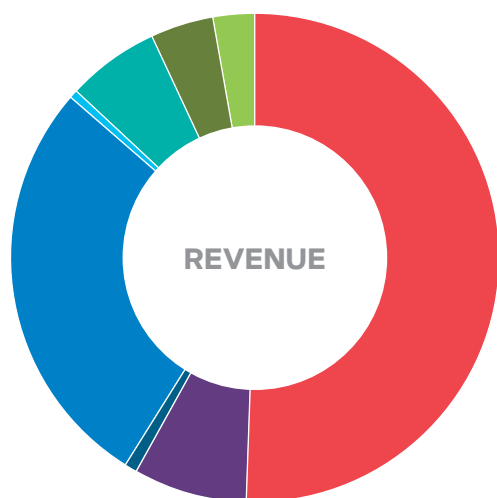
Where did the money come from?

Council received \$442.4 million in revenue. The largest contributor was rates and utility charges of \$223.7 million (after discount and pensioner remissions). Rates and utility charges increased as a result of rate increases and growth in the Ipswich region.

Fees and charges revenue increased by \$2.6 million to \$34.3 million which can be attributed to increased development approvals. Other income increased by \$1.3 million to \$18.2 million due to a return to normal event program.

These increases in revenue were offset by a reduction in capital income which decreased by \$12.7 million due to less asset revaluations being recognised in the income statement. There was also a decrease in council's share of profit from Urban Utilities which decreased by \$1.7 million to \$26.8 million.

Grant revenue decreased by \$5.5 million to \$26.4 million due to the wind down of grants for COVID works and contributed asset revenue decreased by \$16.1 million to \$95.5 million due to a reduction in developer contributed assets.



Type of revenue	Totals (\$'000)
Rates, levies and charges	223,693
Fees and charges	34,270
Sales revenue	3,685
Grants and contributions	121,863
Interest and investment revenue	2,022
Profit from investment in associates	26,815
Other revenue	18,238
Capital income	11,818
Grand Total	442,404

Expenses

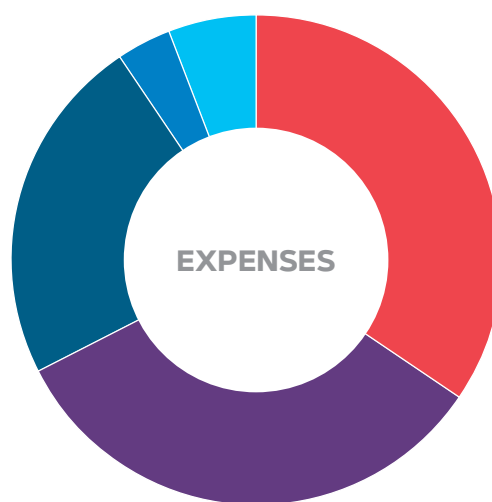
Where was the money spent?

Council's expenditure was \$335.1 million for the financial year.

Capital expenses increased by \$5.2 million to \$19.2 million which was mainly due to the revaluation decrement of council's investment properties.

Employee expenses (detailed in Note 6) increased by \$5.2 million. This was mainly due to the 2.5% administrative wages increase and an increase in full-time equivalents to support council's growth.

Materials and services increased by \$7.6 million due to inflationary increase in the cost of goods and services and increased spending on repairs and maintenance to support council's expanding infrastructure network.



Type of expense	Totals (\$'000)
Employee expenses	115,806
Materials and services	110,544
Depreciation and amortisation	77,584
Finance costs	11,857
Capital expenses	19,273
Grand Total	335,064

Assets

What do we own?

As at the 30 June 2022, council held \$3.9 billion in assets, \$255.1 million more than the previous year.

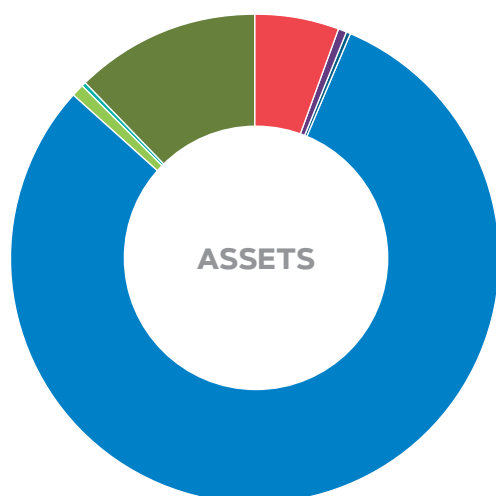
Property, plant and equipment increased by \$221.7 million to \$3.1 billion mainly due to asset additions of \$113.4 million, donated assets of \$68.2 million, and an increase in value of infrastructure assets of \$137.4 million. This was offset by depreciation expense of \$72.4 million.

Investment properties increased by \$10.2 million to \$31.1 million mainly due to capital expenditure on CBD investment properties.

The investment of \$449.4 million represents the investment in Urban Utilities which increased by \$8.3 million in the current financial year.

Investment in term deposits increased by \$16 million in 2021-2022 due to council being able to achieve a greater return on term deposit investments than the prior financial year.

Cash and cash equivalents increased by \$20.8 million to \$216.1 million in part due to an advance payment of the State Government Waste Levy.



Type of assets	Totals (\$'000)
Cash and cash equivalents	216,077
Receivables	25,445
Other assets	14,971
Property, plant and equipment	3,111,373
Assets held for sale and investment properties	31,065
Intangible assets	12,102
Investments	465,395
Grand Total	3,876,428

Liabilities

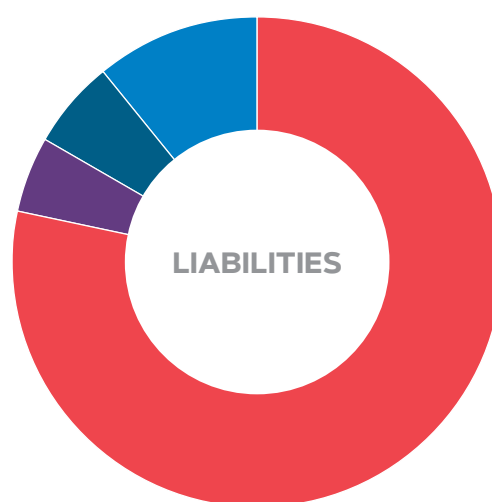
What do we owe?

As at the 30 June 2022, council had \$485.6 million in liabilities which is an increase of \$19.9 million when compared to the previous year.

Other liabilities increased by \$37.8 million to \$44.9 million due to the advance payment of the State Government Waste Levy.

Borrowings decreased by \$9.5 million to \$381.6 million which reflects the regular repayments of borrowings, partially offset by new borrowings within the period.

Payables decreased by \$8.9 million to \$23.4 million, as the prior year contained many accrued payables relating to the Nicholas Street redevelopment.



Type of liabilities	Totals (\$'000)
Borrowings	381,651
Payables	23,438
Provisions	28,177
Other liabilities	52,367
Grand Total	485,633

Community Equity

What is the difference between what we own and what we owe?

Ipswich's community equity (its net worth) as at the 30 June 2022 was \$3.4 billion which is \$235.2 million more than the previous year. In the 2021-2022 financial year, retained surplus increased by \$107.1 million to \$2.7 billion and the asset revaluation surplus increased by \$128.1 million to \$666.9 million.

Ipswich's community equity is presented in two parts:

	2021-2022	2020-2021	% CHANGE
	\$ million	\$ million	
Asset Revaluation Surplus	\$667	\$539	23.8%
Retained Surplus	\$2,724	\$2,617	4.1%
Total Community Equity	\$3,391	\$3,156	7.5%

Financial Ratios

The financial ratios are prepared in accordance with the requirements of the *Local Government Regulation 2012* and the Financial Management (Sustainability) Guideline 2013. For 2021-2022 council's performance against key financial ratios were still within target for operating surplus. While the key financial ratios for asset sustainability and net financial liabilities were outside the target. The asset sustainability ratio is reflective of the age and condition of council's assets and should be considered in the context of council's long term financial forecast, which sees this ratio trending back into the target range. The higher net financial liabilities ratio results from council's recent borrowing program, which supports the high growth of the Ipswich area. Similarly, this ratio also trends back into the target range through the period of the long-term financial forecast.

SUSTAINABILITY RATIO	OBJECTIVE OF MEASUREMENT	HOW THE MEASURE IS CALCULATED	ACTUAL RESULT		
			2020-2021	2021-2022	TARGET
Operating Surplus Ratio	Is an indicator of the extent to which revenues raised cover operational expenses only or are available for capital funding purposes or other purposes.	Net result (excluding capital items) divided by total operating revenue (excluding capital items).	0.01%	2.74%	Between 0-10%
Asset Sustainability Ratio	Is an approximation of the extent to which the infrastructure assets managed by a local government are being replaced as they reach the end of their useful lives.	Capital expenditure on the replacement of assets (renewals) divided by depreciation expense.	57.44%	70.69%	Greater than 90%
Net Financial Liabilities Ratio	Is an indicator of the extent to which the net financial liabilities of a local government can be serviced by its operating revenues.	Total liabilities less current assets divided by total operating revenue (excluding capital items).	69.73%	67.13%	Not greater than 60%



FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2022



General Purpose Financial Statements

for the year ended 30 June 2022

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General Purpose Financial Statements

for the year ended 30 June 2022

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Statement of Comprehensive Income

for the year ended 30 June 2022

	Notes	2022 \$ '000	Restated 2021 \$ '000
Income			
Revenue			
Recurrent revenue			
Rates, levies and charges	3a	223,693	214,766
Fees and charges	3b	34,270	31,643
Sales revenue		3,685	3,676
Grants, subsidies, contributions and donations	3c	15,963	14,054
Total recurrent revenue		277,611	264,139
Capital revenue			
Grants, subsidies, contributions and donations	3c	105,900	129,389
Total capital revenue		105,900	129,389
Other income			
Interest received	4a	2,022	2,091
Profit from equity accounted investments	13	26,815	28,518
Other income	4b	18,238	16,932
Capital income	5	11,818	24,476
Total other income		58,893	72,017
Total income		442,404	465,545
Expenses			
Recurrent expenses			
Employee benefits	6	115,806	110,655
Materials and services	7	110,544	102,901
Finance costs	8	11,857	17,286
Depreciation and amortisation:			
- Property, plant and equipment	15	72,407	75,832
- Intangible assets	16	4,449	4,247
- Right-of-use assets	18	728	719
Total recurrent expenses		315,791	311,640
Other expenses			
Capital expenses	9	19,273	14,030
Total other expenses		19,273	14,030
Total expenses		335,064	325,670
Net Result		107,340	139,875
Other comprehensive income			
Items that will not be reclassified to net result			
Increase / (decrease) in asset revaluation surplus	15	128,100	20
Share of comprehensive income of associates	13	50	82
Share of other prior period adjustment of associates	13	(255)	1,724
Total other comprehensive income for the year		127,895	1,826
Total comprehensive income for the year		235,235	141,701

The above statement should be read in conjunction with the accompanying notes and Significant Accounting Policies.

2021 balances have been restated to reflect the adjustments detailed in Note 28.

Statement of Financial Position

as at 30 June 2022

	Notes	2022 \$ '000	Restated 2021 \$ '000
Assets			
Current assets			
Cash and cash equivalents	10	216,077	195,258
Investments	10	16,000	—
Receivables	11	25,445	20,301
Inventories		1,271	1,040
Contract assets	17	2,005	4,006
Other assets		6,864	7,056
Non-current assets held for sale	12	—	20,750
Total current assets		267,662	248,411
Non-current assets			
Interest in other entities	13	449,395	441,118
Right-of-use asset	18	4,831	5,192
Investment property	14	31,065	20,832
Property, plant and equipment	15	3,111,373	2,889,661
Intangible assets	16	12,102	16,093
Total non-current assets		3,608,766	3,372,896
Total assets		3,876,428	3,621,307
Liabilities			
Current liabilities			
Payables	19	23,438	32,345
Contract liabilities	17	2,943	615
Borrowings	20	82,117	36,458
Lease liabilities	18	593	589
Provisions	21	25,496	27,206
Other liabilities	22	19,636	6,360
Total current liabilities		154,223	103,573
Non-current liabilities			
Payables	19	—	33
Borrowings	20	299,534	354,718
Lease liabilities	18	3,961	4,194
Provisions	21	2,681	2,504
Other liabilities	22	25,234	725
Total non-current liabilities		331,410	362,174
Total liabilities		485,633	465,747
Net community assets		3,390,795	3,155,560
Community equity			
Asset revaluation surplus		666,906	538,806
Retained surplus		2,723,889	2,616,754
Total community equity		3,390,795	3,155,560

The above statement should be read in conjunction with the accompanying notes and Significant Accounting Policies.

2021 balances have been restated to reflect the adjustments detailed in Note 28.

Statement of Changes in Equity

for the year ended 30 June 2022

	Notes	Asset revaluation surplus \$ '000	Retained surplus \$ '000	Total equity \$ '000
2022				
Opening balance		538,806	2,616,754	3,155,560
Net result		–	107,340	107,340
Other comprehensive income				
- Increase/(decrease) in asset revaluation surplus	15	128,100	–	128,100
- Share of comprehensive income of associates	13	–	50	50
- Share of other prior period adjustment of associates	13	–	(255)	(255)
Other comprehensive income		128,100	(205)	127,895
Total comprehensive income		128,100	107,135	235,235
Balance as at 30 June		666,906	2,723,889	3,390,795
2021				
Opening balance		538,786	2,469,308	3,008,094
Adjustments due to correction of error and changes in accounting policies	28	–	5,765	5,765
Revised opening balance (as at 1/7/20)		538,786	2,475,073	3,013,859
Net result for the year		–	138,260	138,260
Correction of error and changes in accounting policies	28	–	1,615	1,615
Net result		–	139,875	139,875
Other comprehensive income				
- Increase/(decrease) in asset revaluation surplus	15	20	–	20
- Share of comprehensive income of associates	13	–	82	82
- Share of other prior period adjustment of associates	13	–	1,724	1,724
Other comprehensive income		20	1,806	1,826
Total comprehensive income		20	141,681	141,701
Balance as at 30 June		538,806	2,616,754	3,155,560

The above statement should be read in conjunction with the accompanying notes and Significant Accounting Policies.

2021 balances have been restated to reflect the adjustments detailed in Note 28.

Statement of Cash Flows

for the year ended 30 June 2022

	Notes	2022 \$ '000	Restated 2021 \$ '000
Cash flows from operating activities			
Receipts from customers		277,790	255,443
Payments to suppliers and employees		(200,415)	(219,722)
		<u>77,375</u>	<u>35,721</u>
Receipts			
Urban Utilities tax equivalents		10,644	10,268
Interest received		1,959	2,397
Non capital grants and contributions		15,963	14,054
Payments			
Borrowing costs		(11,872)	(13,426)
Net cash inflow/(outflow) from operating activities	26	<u>94,069</u>	<u>49,014</u>
Cash flows from investing activities			
Receipts			
Proceeds from sale of financial assets		—	47,000
Proceeds from sale of property, plant and equipment		1,530	1,171
Proceeds from sale of non-current assets held for sale		20,750	—
Grants, subsidies, contributions and donations		37,739	46,065
Distributions received from associates		18,333	19,433
Payments			
Payments for financial assets		(16,000)	—
Payments for investment property		(17,350)	(5,228)
Payments for property, plant and equipment		(107,502)	(160,399)
Payments for intangible assets		(629)	(4,952)
Net cash inflow/(outflow) from investing activities		<u>(63,129)</u>	<u>(56,910)</u>
Cash flows from financing activities			
Receipts			
Proceeds from borrowings		26,500	102,090
Payments			
Repayment of borrowings		(36,025)	(59,094)
Repayments made on leases (principal only)		(596)	(589)
Net cash inflow/(outflow) from financing activities		<u>(10,121)</u>	<u>42,407</u>
Net increase/(decrease) in cash and cash equivalents held		<u>20,819</u>	<u>34,511</u>
plus: cash and cash equivalents - beginning		195,258	160,747
Cash and cash equivalents at the end of the financial year	10	<u>216,077</u>	<u>195,258</u>

The above statement should be read in conjunction with the accompanying notes and Significant Accounting Policies.

2021 balances have been restated to reflect the adjustments detailed in Note 28.

Notes to the Financial Statements

for the year ended 30 June 2022

Note 1. Information about these financial statements

(a) Basis of preparation

These general purpose financial statements are for the period 1 July 2021 to 30 June 2022 and have been prepared in accordance with the requirements of the *Local Government Act 2009*, *Local Government Regulation 2012*, Australian Accounting Standards, Australian Accounting Interpretations and other pronouncements issued by the Australian Accounting Standards Board.

Council is a not-for-profit entity for financial reporting purposes and complies with Accounting Standards as applicable to not-for-profit entities.

These financial statements have been prepared under the historical cost convention, except as stated.

(b) Controlled entities

The council and its controlled entities together form the economic entity. Controlled entities have not been consolidated because they are not considered material. All of council's controlled entities are audited by the Auditor-General of Queensland. Refer to note 32.

(c) Constitution

The Ipswich City Council is constituted under the Queensland *Local Government Act 2009* and is domiciled in Australia.

(d) New and revised Accounting Standards adopted during the year

During the year, council revised its accounting policy in relation to upfront configuration and customisation costs incurred in implementing Software-as-a-Service (SaaS) arrangements in response to the International Financial Reporting Standards Interpretation Committee (IFRIC) agenda decision *Configuration or customisation costs in a cloud computing arrangement*, clarifying its interpretation of how current accounting standards apply to these types of arrangements.

Historical financial information has been restated to account for the impact of the change. Refer note 28.

SaaS arrangements are service contracts providing council with the right to access the cloud provider's application software over the contract period. Costs incurred to configure or customise, and the ongoing fees to obtain access to the cloud provider's application software, are recognised as operating expenses when the services are received.

Some of these costs incurred are for the development of software code that enhances or modifies, or creates additional capability to, existing on-premise systems and meets the definition of and recognition criteria for an intangible asset. These costs are recognised as intangible software assets and amortised over the useful life of the software on a straight-line basis. The useful lives of these assets are reviewed at least at the end of each financial year,

and any change accounted for prospectively as a change in accounting estimate.

Council adopted all standards which became mandatorily effective for annual reporting periods beginning on 1 July 2021, none of the standards had a material impact on reported position, performance and cash flows.

(e) Standards issued by the AASB not yet effective

The AASB has issued Australian Accounting Standards and Interpretations which are not effective at 30 June 2022, these standards have not been adopted by council and will be included in the financial statements on their effective date.

The following list identifies new and amended Australian Accounting Standards, and Interpretations, that were issued but not yet effective at the time of compiling these statements that could be applicable to councils.

Effective for reporting periods beginning on or after 1 January 2023

- *AASB 202-1 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-Current and associated standards* (amended by AASB 2020-6).

Effective for reporting periods beginning on or after 1 January 2022

- *AASB 2020-3 Amendments to Australian Accounting Standards - Annual Improvements 2018-2020 and Other Amendments*

Effective for reporting periods beginning on or after 1 January 2023

- *AASB 2021-2 Amendments to Australian Accounting Standards - Disclosure of Accounting Policies and Definition of Accounting Estimates* (amended by AASB 2021-6).

Effective for reporting periods beginning on or after 1 January 2025

- *AASB 2014-10 Sale or Contribution of Assets between an Investor and its Associate or Joint Venture* (amended by AASB 2015-10, AASB 2017-5 and AASB 2021-7)

Council has assessed the impact of new or amended standards listed and determined there is no material impact.

(f) Estimates and judgements

The financial statements are subject to the use of estimates and judgements. The estimates and judgements that have a significant effect or risk of causing an adjustment to the carrying amounts of assets and liabilities relate to:

- Revenue recognition - note 3
- Valuation of investment property - note 14
- Valuation and depreciation of property, plant & equipment - note 15

Notes to the Financial Statements

for the year ended 30 June 2022

Note 1. Information about these financial statements (continued)

- Provisions - note 21
- Contingent liabilities - note 24
- Financial instruments and financial risk management - note 30

(g) Rounding and comparatives

Comparative information is generally restated for reclassifications, errors and changes in accounting policies unless permitted otherwise by transition rules in a new Accounting Standard.

The financial statements are in Australian dollars and have been rounded to the nearest \$1,000 unless otherwise stated.

The council uses the Australian Dollar as its functional currency and its presentation currency.

(h) Volunteer services

Council considers volunteer services as community or value add services for the Ipswich area. However, council does not recognise revenue from volunteer services as council would not have purchased the services if not donated and it is not considered material.

(i) Taxation

Council is exempt from income tax, however council is subject to Fringe Benefits Tax, Goods and Services Tax (GST) and Payroll Tax on certain activities. The net amount of GST recoverable from the Australian Taxation Office (ATO) or payable to the ATO is shown as an asset or liability respectively.

(j) COVID-19

Council's operations for the year ended 30 June 2022 have been impacted by the COVID-19 pandemic. The following steps were taken by council in response to the pandemic during the year:

- Pandemic leave to support employees who were required to self-isolate or were unable to perform their duties during lock down periods.
- Waived the collection of some licence and permit revenue from 1 July 2021 to 31 October 2021.
- Continuation of temporary changed payment terms from 30 to 7 days for creditors.

(k) Climate change

Ipswich City Council is addressing the macro-issue of climate change strategically, principally through the delivery of council's Sustainability Strategy which was adopted in December 2021. The strategy commits council to a 50% carbon reduction target by 2026 for the organisation. Ipswich City Council's operations and financial results are affected by weather and climate change. Climate change may increase

the occurrence of extreme events, such as bushfires, drought, floods and heat waves.

As these extreme events may impact council's financial results, council is being proactive in mitigating the risks through adopting water conservation and efficiency projects with water smart street tree plantings, sporting fields and parklands: implementing stormwater mitigation drainage; energy efficiency via streetlighting LED retrofits; fire risk reduction on conservation estates; efficiencies in resource recovery operations (Ipswich Waste Services); and undertaking monitoring and compliance of council's closed landfill sites. Refer to note 21.

Climate change may also directly impact the value of infrastructure assets as extreme events may cause assets to deteriorate more rapidly. This may result in a reduction of the asset's fair value or a reduction of the useful life causing increases in depreciation expense. Condition assessments for roads, bridges, flooding and drainage assets have been performed during the 2021 and 2022 valuation process. Refer to note 15.

As climate change may cause council's assets to deteriorate more rapidly, council may be required to increase the expenditure on asset rehabilitation programs which may impact on future rating charges.

Notes to the Financial Statements

for the year ended 30 June 2022

Note 2a. Council functions – component descriptions

Details relating to the council's functions / activities as reported in Note 2(b) are as follows:

Coordination and Performance

Across council and with our stakeholders the department leads, advises, collaborates, coordinates, facilitates, communicates and monitors to deliver on council's objectives for the community, in the branch areas of performance (program management, corporate planning and external grants); communications and engagement (media, corporate communications, community engagement) and executive services to our elected representatives.

Corporate Services

This department assists council across a wide range of areas to ensure its outcomes are met, particularly in relation to expenditure and financial management. The department also manages the rules, relationships, policies, people and culture, information technology, systems and processes within council, ensuring compliance is exercised and maintained.

Community, Cultural and Economic Development

This department's primary objective is to strengthen and contribute to the sense of community, and to enhance the lives of the city's residents and visitors through implementation and development of innovative programs and services.

Infrastructure and Environment

The department manages council's roads, traffic systems, buildings, parks, drains and natural areas. Management of council's environmental and sustainability responsibilities includes conservation, waste, stormwater, cultural heritage and emergency events. Our capital works program reflects our community vision and priorities, ensuring we deliver a safe, inclusive and connected community that keeps our city growing and protects the environment we all value.

Planning and Regulatory Services

This department's objective is to manage growth and development in a socially, ecologically and economically sustainable way to meet the needs of the community. Also, the department's objective is to ensure the health, environment and safety of the city is protected and enhanced through the utilisation of reasonable and appropriate compliance approaches.

Ipswich Waste Services

Ipswich Waste Services is a commercialised waste services business activity within council. Primarily funded from the waste management utility charge, the overall objective is to provide commercially focused waste services to the community in accordance with the Charter and Establishment Agreement, the Customer Charter and the Annual Operating Agreement.

Ipswich City Council

Financial Statements 2022

Notes to the Financial Statements

for the year ended 30 June 2022

Note 2b. Council functions - analysis of results by function

Functions	Gross program income			Gross program expenses			Net result from		Total assets \$ '000		
	Recurring grants \$ '000	Recurring other \$ '000	Capital grants \$ '000	Capital other \$ '000	Total income \$ '000	Recurring \$ '000	Capital \$ '000	Total expenses \$ '000		Net result \$ '000	
Functions											
2022											
Coordination and Performance	—	56	—	—	56	(7,028)	(3)	(7,031)	(6,972)	(6,975)	330
Corporate Services	6,719	231,831	—	—	238,550	(61,559)	(2,147)	(63,706)	176,991	174,844	4,658
Community, Cultural and Economic Development	2,837	3,607	—	1,844	8,288	(38,625)	(266)	(38,891)	(32,181)	(30,603)	9,393
Infrastructure and Environment	5,763	28,350	10,614	105,500	150,227	(170,435)	(16,777)	(187,212)	(136,322)	(36,985)	3,064,286
Planning and Regulatory Services	476	21,667	—	—	22,143	(25,906)	(312)	(26,218)	(3,763)	(4,075)	798
Ipswich Waste Services	—	47,589	—	—	47,589	(36,446)	(9)	(36,455)	11,143	11,134	17,337
Eliminations and Unallocated Assets	—	(24,449)	—	—	(24,449)	24,449	—	24,449	—	—	779,626
Total	15,795	308,651	10,614	107,344	442,404	(315,550)	(19,514)	(335,064)	8,896	107,340	3,876,428
2021											
Coordination and Performance	—	742	—	—	742	(14,091)	(2,902)	(16,993)	(13,349)	(16,251)	60,372
Corporate Services	5,128	225,554	—	—	230,682	(66,144)	—	(66,144)	164,538	164,538	4,747
Community, Cultural and Economic Development	3,532	2,823	—	857	7,212	(38,480)	(68)	(38,548)	(32,125)	(31,336)	3,637
Infrastructure and Environment	4,633	26,162	17,962	135,903	184,660	(157,127)	(11,059)	(168,186)	(126,332)	16,474	2,749,841
Planning and Regulatory Services	489	20,564	—	—	21,053	(27,593)	—	(27,593)	(6,540)	(6,540)	211
Ipswich Waste Services	205	44,944	—	—	45,149	(32,158)	(1)	(32,159)	12,991	12,990	16,656
Eliminations and Unallocated Assets	—	(23,953)	—	—	(23,953)	23,953	—	23,953	—	—	785,843
Total	13,987	296,836	17,962	136,760	465,545	(311,640)	(14,030)	(325,670)	(817)	139,875	3,621,307

Notes to the Financial Statements

for the year ended 30 June 2022

Note 3. Revenue

	2022 \$ '000	2021 \$ '000
(a) Rates, levies and charges		
General rates and charges	196,168	189,015
Garbage charges	34,549	33,079
Property related charges	4,900	4,380
Total rates and utility charge revenue	235,617	226,474
Less: discounts	(9,863)	(9,690)
Less: pensioner remissions	(2,061)	(2,018)
Total rates, levies and charges	223,693	214,766

Rates and annual charges are recognised as revenue at the beginning of the rating period to which they relate. Prepaid rates are recognised as a financial liability until the beginning of the rating period.

	2022 \$ '000	2021 \$ '000
(b) Fees and charges		
Town planning and development charges	16,577	14,698
Traffic regulation fees and charges	2,367	2,457
Refuse fees	9,465	8,705
Health regulation and animal control	2,623	3,462
Other administrative charges	2,378	1,873
Other fees and charges	860	448
Total fees and charges	34,270	31,643

Revenue arising from fees and charges is recognised at the point in time when the performance obligation is completed and the customer receives the benefit of the goods or services being provided.

The performance obligation relates to the specific services which are provided to the customers and generally the payment terms are within 30 days of the provision of the service or in some cases, upon lodgement of the relevant application or documents. There is no material obligation for council in relation to refunds or returns.

Licences granted by council are all either short-term or low value and all revenue from licences is recognised at the time that the licence is granted rather than the term of the licence.

Revenue from infringements is recognised on issue of infringement notice after applying the expected credit loss model relating to impairment of receivables for initial recognition of statutory receivables.

(c) Grants, subsidies, contributions and donations

	2022 \$ '000	2021 \$ '000
(i) Operating		
General purpose grants	11,204	8,343
State government subsidies and grants	3,607	5,644
Commonwealth government subsidies and grants	984	—
Contributions	168	67
Total recurrent grants, subsidies, contributions and donations	15,963	14,054

Notes to the Financial Statements

for the year ended 30 June 2022

Note 3. Revenue (continued)

	2022 \$ '000	2021 \$ '000
(ii) Capital		
State government subsidies and grants	4,793	8,797
Commonwealth government subsidies and grants	5,821	9,165
Developer contributions - for capital purposes	27,125	28,103
Contributions of physical assets	68,161	83,324
Total capital grants, subsidies, contributions and donations	105,900	129,389

(iii) Timing of revenue recognition for grants, subsidies, contributions and donations

	2022		2021	
	Revenue recognised at a point in time \$ '000	Revenue recognised over time \$ '000	Revenue recognised at a point in time \$ '000	Revenue recognised over time \$ '000
Grants and subsidies	19,874	6,535	17,765	14,184
Contributions	27,293	—	28,170	—
Contributions of physical assets	68,161	—	83,324	—
	115,328	6,535	129,259	14,184

Grant income under AASB 15

Where grant income arises from an agreement which is enforceable and contains sufficiently specific performance obligations then the revenue is recognised when control of each performance obligations is satisfied.

The performance obligations vary in each agreement but include completion of deliverables or services. Payment terms vary depending on the terms of the grant, cash is received upfront for some grants and on the achievement of certain payment milestones for others.

Each performance obligation is considered to ensure that the revenue recognition reflects the transfer of control. Within grant agreements there may be some performance obligations where control transfers at a point in time and others which have continuous transfer of control over the life of the contract.

Where control is transferred over time, revenue is recognised using either costs or time incurred.

Grant income under AASB 1058

Where council receives an asset for significantly below fair value, the asset is recognised at fair value, related liability (or equity items) are recorded and income then is recognised for any remaining asset value at the time that the asset is received.

Donations and contributions

Donations and contributions are generally recognised on receipt of the asset since there are no enforceable performance obligations.

Assets arising from grants in the scope of AASB 1058 are recognised at the assets fair value when the asset is received. Physical assets contributed to council by developers in the form of land, road works, stormwater and park equipment are recognised as revenue when council obtains control of the asset and there is sufficient data in the form of drawings and plans to determine the approximate specifications and values of such assets. Non-cash contributions with a value in excess of the recognition thresholds are recognised as non-current assets. Those below the thresholds are recorded as expenses.

Council considers whether there are any related liability or equity items associated with the asset which are recognised in accordance with the relevant accounting standard.

Notes to the Financial Statements

for the year ended 30 June 2022

Note 3. Revenue (continued)

Capital grants

Capital grants received to enable council to acquire or construct an item of property, plant and equipment to identified specifications, which will be under council's control, and which is enforceable are recognised as revenue as and when the obligation to construct or purchase is completed. For construction projects, this is generally as the construction progresses in accordance with costs incurred since this is deemed to be the most appropriate measure of the completeness of the construction project as there is no profit margin.

Note 4. Interest and other income

	2022 \$ '000	2021 \$ '000
(a) Interest received		
Interest received from investments	1,316	1,525
Interest from overdue rates and utility charges	706	566
Total interest received	2,022	2,091

Interest received from bank and term deposits is accrued over the term of the investment.

(b) Other income

Dividend	99	367
Other sundry receipts	5,807	3,949
Rental of facilities	1,688	2,348
Urban Utilities tax equivalents revenue	10,644	10,268
Total other income	18,238	16,932

Dividends are recognised once they are formally declared by the directors of the entity.

Notes to the Financial Statements

for the year ended 30 June 2022

Note 5. Capital income

	Notes	2022 \$ '000	2021 \$ '000
(a) Gain / loss on disposal of non-current assets			
Proceeds from the disposal of property, plant and equipment		1,514	1,163
Less: carrying value of disposed property, plant and equipment	15	(1,256)	(1,113)
		<u>258</u>	<u>50</u>
Proceeds from the disposal of artworks		16	8
Less: carrying value of disposed artworks	15	(100)	(74)
		<u>(84)</u>	<u>(66)</u>
(b) Revaluations			
Revaluation increment of property, plant and equipment reversing previous revaluation decrement	15	9,258	24,492
Revaluation increment relating to investment property	14	2,386	—
		<u>11,644</u>	<u>24,492</u>
(c) Non-current assets held for sale			
Proceeds from the disposal		20,750	—
Less: carrying value of disposed assets	12	(20,750)	—
		<u>—</u>	<u>—</u>
Total capital income		<u>11,818</u>	<u>24,476</u>

Note 6. Employee benefits

	Notes	2022 \$ '000	2021 \$ '000
Wages and salaries		102,075	96,421
Councillors remuneration		1,191	1,204
Annual, sick and long service leave entitlements		10,449	11,845
Superannuation	25	12,540	11,998
Workers compensation insurance		1,292	1,091
Fringe benefits tax (FBT)		102	89
Termination benefits		2,084	2,532
		<u>129,733</u>	<u>125,180</u>
Less: capitalised employee expenses		(13,927)	(14,525)
Total Employee benefits		<u>115,806</u>	<u>110,655</u>

Employee benefit expenses are recorded when the service has been provided by the employee. Councillor remuneration represents salary, and other allowances paid in respect of carrying out their duties.

Further compensation details are disclosed in Note 33(c) for key management personnel.

Notes to the Financial Statements

for the year ended 30 June 2022

Note 7. Materials and services

	2022 \$ '000	2021 \$ '000
Advertising, marketing and promotion	1,559	1,923
Audit fees	346	409
Communications	1,288	1,233
Consultants	6,615	7,390
Contractors	41,331	39,342
Donations paid	1,524	1,794
Repairs and maintenance	9,833	7,693
Insurance	1,943	1,651
Goods and services	23,654	17,002
Legal	3,079	4,787
Materials	4,869	5,860
Utilities	10,604	11,051
Rentals	2,332	1,070
General expenses	2,689	3,444
Bad debts written off /(reversed)	202	(250)
Less: capitalised expenses	(1,324)	(1,498)
Total materials and services	110,544	102,901

Expenses are recorded on an accruals basis as council receives the goods or services.

Total audit fees quoted by the Queensland Audit Office relating to the 2021-22 financial statements are \$312,000 (2020-21 actual \$297,000) for council and \$336,200 for the group. While in 2021, total audit fees were \$297,000 for council and \$321,100 for the group.

Note 8. Finance costs

	2022 \$ '000	2021 \$ '000
Finance costs charged by the Queensland Treasury Corporation	11,265	12,672
Bank charges	542	564
Interest on leases	50	53
Early repayment adjustment on loan	—	3,997
Total finance costs	11,857	17,286

Further details in Note 20 about refinancing loan with Queensland Treasury Corporation.

Notes to the Financial Statements

for the year ended 30 June 2022

Note 9. Capital expenses

	Notes	2022 \$ '000	2021 \$ '000
(a) Loss on impairment			
Investment properties	14	2,176	2,902
Total loss on impairment		2,176	2,902
Key judgements and estimates			
In assessing impairment, management estimates the recoverable amount of each asset, based on expected future cash flows and uses an interest rate to discount them. Estimation uncertainty relates to assumptions about future operating results and the determination of a suitable discount rate.			
(b) Provision for restoration costs			
Restoration of landfill sites		1,601	4,690
		1,601	4,690
(c) Revaluation decrement			
Downwards revaluation of investment property		9,503	–
		9,503	–
(d) Other capital expenses			
Loss on write-off of assets		5,993	6,438
		5,993	6,438
Total capital expenses		19,273	14,030

Notes to the Financial Statements

for the year ended 30 June 2022

Note 10. Cash and cash equivalents

	2022 \$ '000	2021 \$ '000
Cash and cash equivalents		
Cash at bank and on hand	8,520	9,020
Deposits at call	207,557	186,238
Total cash and cash equivalents	216,077	195,258
Investments		
Term deposits	16,000	—
Total investments	16,000	—
Cash and cash equivalents	232,077	195,258
Less: externally and internally imposed restrictions on cash	(4,535)	(4,650)
Unrestricted cash	227,542	190,608
Council's cash and cash equivalents are subject to a number of internal and external restrictions that limit amounts available for discretionary or future use.		
These include:		
Externally imposed expenditure restrictions at the reporting date relate to the following cash assets:		
Unspent government grants and subsidies	15	79
Total externally imposed restrictions on cash assets	15	79
Internal allocations of cash at the reporting date:		
Future recurrent expenditure	4,520	4,571
Total internally allocated cash	4,520	4,571
Total restricted cash	4,535	4,650

Cash, deposits at call and investments are held with financial institutions with a credit rating AA+ to BBB+. Cash and cash equivalents in the statement of cash flows include cash on hand, all cash and cheques receipted but not banked at the year end, deposits held at call with financial institutions, other short-term, highly liquid investments that are readily convertible to cash and which are subject to an insignificant risk of changes in value, and bank overdrafts.

Investments in the form of fixed term deposits are carried at amortised cost as they meet the test of solely payments of principal and interest (SPPI). All term deposits are held to maturity.

Investments intended to be held longer than 12 months are non-current. Council policy limits the total amount of investments permitted to be lodged with any one financial institution to not more than 25% (except in the case of the Queensland Treasury Corporation (QTC) cash fund) of total investments with authorised financial institutions. This policy is part of council's overall strategy to minimise exposure to interest rate and credit risk whilst pursuing higher investment returns.

Investments in financial instruments are invested with QTC or similar State/Commonwealth financial institutions in Australia.

Notes to the Financial Statements

for the year ended 30 June 2022

Note 10. Cash and cash equivalents (continued)

	2022 \$ '000	2021 \$ '000
Trust Funds		
Trust funds held for outside parties		
Monies collected or held on behalf of other entities	29,456	16,063
Security deposits	7,338	11,330
	36,794	27,393

In accordance with the *Local Government Act 2009* and *Local Government Regulation 2012*, a separate bank account and separate accounting records are maintained for funds held on behalf of outside parties.

External trust fund monies include security and bond deposits lodged to guarantee performance, contract and tender deposits, election nomination and sign fees, proceeds from the sale of land for arrears of rates and unclaimed monies resulting from unrepresented cheques.

Council performs only a custodial role in respect of these monies. As these funds cannot be used by the council, they are not brought to account in these financial statements.

Note 11. Receivables

	2022 \$ '000	2021 \$ '000
Current		
Trade and accrued debtors	13,933	12,324
Rates and charges	7,846	4,596
GST recoverable	2,811	2,731
- Interest on debts	960	672
- Interest on investments	133	70
Accrued revenues		
Loss allowance - Trade debtors	(238)	(92)
Total current receivables	25,445	20,301

Movement in accumulated impairment losses is as follows:

Opening balance at 1 July	92	284
Add		
Additional impairments recognised	1,221	518
Less		
Impairment debts written off during the year	2	(59)
Impairments reversed	(1,077)	(651)
Balance at the end of the year	238	92

Notes to the Financial Statements

for the year ended 30 June 2022

Note 11. Receivables (continued)

Receivables are amounts owed to council at year end. They are recognised at the amounts due at the time of sale or service delivery. Settlement is generally within 30 days from the invoice date. The collectability of receivables is assessed periodically for impairment. All known bad debts were written-off at 30 June. Refer also to Note 30 for further information about credit risk.

Council is empowered under the provisions of the *Local Government Act 2009* to sell an owner's property to recover outstanding rate debts and therefore the expected credit loss is immaterial. Impairment of rates and charges will occur only if arrears are deemed to be greater than the proceeds council would receive from the sale of the respective property.

Interest is charged on outstanding rates (8.03% per annum from 1 July 2021, previously 8.53% per annum). No interest is charged on other debtors. There is no concentration of credit risk for rates and utility charges, fees and other debtors receivable.

Expected credit loss assessment

The council uses an allowance matrix to measure the expected credit losses of trade receivables from individual customers, which comprise a very large number of small balances. Loss rates are calculated using a 'roll rate' method based on the probability of a receivable progressing through successive stages of delinquency to write-off.

Loss rates are based on actual credit loss experience over the past ten years. These rates are multiplied by factors which reflect differences between economic conditions during the period over which the historical data has been collected, current conditions and the council's view of economic conditions over the expected lives of the receivables.

The following table provides information about the exposure to credit risk and expected losses for trade receivables from individual customers as at the 30 June 2022.

2022	Closing balance \$ '000	Historical probability of default %	Loss given default %	Lifetime expected credit loss \$ '000
Ageing				
Trade receivables				
Current	1,716	4.01%	100%	69
1-30 days	283	4.01%	100%	11
31-60 days	46	4.01%	100%	2
61-90 days	10	17.96%	100%	2
90+ days	109	46.56%	100%	51
90+ days (statutory receivables)	462	22.29%	100%	103
Total	2,626			238

2021	Closing balance \$ '000	Historical probability of default %	Loss given default %	Lifetime expected credit loss \$ '000
Ageing				
Trade receivables				
Current	1,238	3.74%	100%	46
1-30 days	501	3.74%	100%	19
31-60 days	22	3.74%	100%	1
61-90 days	19	16.93%	100%	3
90+ days	49	46.40%	100%	23
Total	1,829			92

Notes to the Financial Statements

for the year ended 30 June 2022

Note 12. Non-current assets held for sale

	2022 \$ '000	2021 \$ '000
Non-current assets held for sale		
Land	–	8,513
Buildings	–	12,137
Plant and equipment	–	100
Total non-current assets held for sale - classified as current	–	20,750

	Notes	2022 \$ '000	2021 \$ '000
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Reconciliation of non-current assets held for sale

Opening balance		20,750	20,650
less: carrying value of assets/operations sold	5	(20,750)	–
plus new transfer in:			
Assets held for sale from property, plant and equipment	15	–	100
Closing balance of held for sale non-current assets and operations		–	20,750

The sale of land, buildings and plant and equipment located in the central business district of Ipswich was settled in 2021-22. The land and buildings were valued at fair value less cost to sell.

Land and buildings located at 3 Foote Lane, 82 Limestone Street, 37 South Street, 40 South Street, 50 South Street and 56 South Street Ipswich were valued at market value for the sale to West Moreton Hospital and Health Service based on a signed memorandum of understanding. The market value was the negotiated and agreed proposed purchase price based on independent valuations prepared for Ipswich City Council by Savills Valuation Pty Ltd as at the 23 March 2020 and independent valuations prepared for West Moreton Hospital and Health Service. The comprehensive valuations were undertaken during which Savills physically inspected the assets and the valuations are based on the capitalisation approach (market yield) and direct comparison.

Notes to the Financial Statements

for the year ended 30 June 2022

Note 13. Interest in other entities

Council has incorporated the following associates into its financial statements.

Net carrying amounts – council's share

	Nature of relationship	Measurement method	2022 \$ '000	2021 \$ '000
Urban Utilities	Associate	Equity	449,295	441,018
SEQ Regional Recreational Facilities Pty Ltd	Shareholder	Equity	100	100
Total carrying amounts			449,395	441,118

Entity	Trading Name	Nature of relationship	Measurement method	Place of business	Interest in ownership
Central SEQ Distributor - Retailer Authority	Urban Utilities	Associate	Equity	Brisbane	12.222%
SEQ Regional Recreational Facilities Pty Ltd	SEQ Regional Recreational Facilities Pty Ltd	Shareholder	Equity	Brisbane	12.5%

Council holds participation rights of 12.222% in Urban Utilities which is a minority interest. Council is considered to have a significant influence over Urban Utilities and as such these assets are considered to be an investment in an associate. In applying the equity method the investment in Urban Utilities is initially recognised at cost and adjusted thereafter to recognise Council's share of the net profit and other comprehensive income of Urban Utilities. Developer contributions for water and sewerage are held in trust and forwarded to Urban Utilities at month end.

	Council 2022 \$ '000	2021 \$ '000
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Reconciliation of the carrying amount

Opening net assets (1 July)	441,018	430,127
Prior period adjustment	(255)	1,724
Profit/(loss) for the period	26,815	28,518
Participation return paid	(18,333)	(19,433)
Share of other comprehensive income	50	82
Closing net assets	449,295	441,018

Extract from the associate's statement of financial position

Current assets	393,037	300,703
Non-current assets	6,493,390	6,350,347
Current liabilities	314,307	306,688
Non-current liabilities	2,896,017	2,735,985
Net assets	3,676,103	3,608,377

Extract from the associate's statement of comprehensive income

Revenue	1,446,978	1,435,703
Net Profit	219,402	233,332
Other comprehensive income	408	673
Total comprehensive income	219,810	234,005

Transactions with associate

Amounts received or receivable by council from Urban Utilities	—	8
Amounts paid or payable by council to Urban Utilities	4,231	4,207

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Notes to the Financial Statements

for the year ended 30 June 2022

Note 13. Interest in other entities (continued)

	Council	
	2022	2021
	\$ '000	\$ '000
Tax received and receivable (Urban Utilities operates under a tax equivalent regime)	10,644	10,268
Participation return received and accrued	18,333	19,433
Water and sewerage contributions held in trust and forwarded to Urban Utilities at month end	6,524	21,868
All amounts are exclusive of GST.		

Note 14. Investment property

	2022	2021
	\$ '000	\$ '000
Fair value at beginning of financial year	20,832	15,604
Revaluation adjustment to the income account	(7,117)	–
Additions	19,526	–
Work in progress	–	8,129
Impairment loss on work in progress	(2,176)	(2,901)
Total investment property	31,065	20,832

Investment properties are located at 2 Bell Street Ipswich, 18-24 Nicholas Street, 19-25 Nicholas Street, 163 Brisbane Street and 5 Union Place Ipswich. Council's intention is to earn income from these properties.

Investment property is initially recognised at cost (including transaction costs) and subsequently at fair value. Investment property is revalued each financial year. Gains or losses arising from changes in the fair value of investment property are recognised as income or expenses respectively for the period in which they arise. Investment property is not depreciated.

All investment properties were independently valued by Stantec Australia Pty Ltd on 30 June 2022. They were valued using the sales comparison approach. Sales prices of comparable land sites in close proximity were adjusted for differences in key attributes such as property size. The most significant input into this valuation approach is price per square metre. Investment property land assets increased in value by \$2,386,000 and building assets decreased by \$9,503,056.

Investment buildings under construction are included within the investment property category of nil (2021: \$8,129,833). Investment buildings under construction are measured at fair value, unless fair value cannot be reliably determined for an individual property (in which case, the property is measured at cost until fair value can be reliably determined). Impairment of investment buildings under construction has been recorded when the estimated carrying amount exceeds the estimated recoverable amount. The impairment loss is recognised as an expense in the Statement of Comprehensive Income.

Ipswich City Council

Notes to the Financial Statements for the year ended 30 June 2022

Note 15. Property, plant and equipment

	Notes	Capital work in progress \$ '000	Land \$ '000	Land improvements \$ '000	Buildings and structures \$ '000	Plant and equipment \$ '000	Roads, bridges and roofpaths \$ '000	Flooding and drainage \$ '000	Artworks \$ '000	Total \$ '000
2022										
Measurement basis		Cost	Fair Value	Cost	Fair Value	Cost	Fair Value	Fair Value	Fair Value	—
Opening gross balance		129,674	347,191	41,150	789,351	129,846	1,498,973	956,483	5,170	3,897,838
Correction to opening balances	28	—	—	—	(38,469)	—	—	—	—	(38,469)
Additions		—	—	3,894	44,815	15,462	40,557	8,661	57	113,446
Contributed assets		—	4,738	7,029	6,791	616	26,031	22,662	294	68,161
Disposals	5	—	—	—	—	(2,922)	—	—	(100)	(3,022)
Write-offs	9	—	(90)	(477)	(2,991)	(3,527)	(3,093)	(1,267)	—	(11,445)
Reversal of prior period reval. decrements to P/L		—	—	—	—	—	9,258	—	—	9,258
Revaluation increments to equity (ARS)	5	—	—	—	44,694	—	75,897	104,129	—	224,720
Transfers between classes		—	—	—	—	3	—	—	(3)	—
Capital expenditure during the year		173,502	—	—	—	—	—	—	—	173,502
Transfer from capital expenditure to additions and contributed assets		(192,794)	—	—	—	—	—	—	—	(192,794)
Capital expenditure written off to expense		(448)	—	—	—	—	—	—	—	(448)
Total gross value of property, plant and equipment		109,934	351,839	51,596	844,191	139,478	1,647,623	1,090,668	5,418	4,240,747
Opening accumulated depreciation and impairment		—	—	—	290,309	70,993	420,969	225,906	—	1,008,177
Correction to opening balances	28	—	—	—	(38,469)	—	—	—	—	(38,469)
Depreciation expense		—	—	9	22,102	10,878	29,865	9,553	—	72,407
Disposals	5	—	—	—	—	(1,692)	—	—	—	(1,692)
Write-offs	9	—	—	—	(2,150)	(3,279)	(1,791)	(449)	—	(7,669)
Revaluation increments to equity (ARS)		—	—	—	29,446	—	45,669	21,505	—	96,620
Total accumulated depreciation and impairment property, plant and equipment		—	—	9	301,238	76,900	494,712	256,515	—	1,129,374
Total net book value of property, plant and equipment		109,934	351,839	51,587	542,953	62,578	1,152,911	834,153	5,418	3,111,373
Other information		Not depreciated	Not depreciated	Not depreciated	1-100 years	1-45 years	1.5-100 years	15-100 years	Not depreciated	—
Range of estimated useful life (years)		—	—	—	6,713	—	34,372	2,401	—	43,486
Asset additions comprise		—	4,738	10,923	44,893	16,078	32,216	28,922	351	138,121
Asset renewals		—	—	—	—	—	—	—	—	—
Other additions		—	4,738	10,923	51,606	16,078	66,588	31,323	351	181,607
Total asset additions		—	4,738	10,923	51,606	16,078	66,588	31,323	351	181,607

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Ipswich City Council

Notes to the Financial Statements for the year ended 30 June 2022

Note 15. Property, plant and equipment (continued)

	Notes	Capital work in progress \$ '000	Land \$ '000	Land improvements \$ '000	Buildings and structures \$ '000	Plant and equipment \$ '000	Roads, bridges and roofpaths \$ '000	Flooding and drainage \$ '000	Artworks \$ '000	Total \$ '000
2021										
Measurement basis		Cost	Fair Value	Cost	Fair Value	Cost	Fair Value	Fair Value	Fair Value	—
Opening gross balance		180,479	339,936	57,338	619,136	130,525	1,416,100	918,220	5,129	3,666,863
Correction to opening balances	28	—	—	(19,949)	—	662	11,310	2,014	—	(5,963)
Additions		—	721	1,126	154,231	8,448	34,215	9,839	108	208,688
Contributed assets		—	7,255	2,635	15,721	1,681	35,227	20,795	9	83,323
Disposals	5	—	—	—	—	(3,549)	—	—	(74)	(3,623)
Write-offs	9	—	(721)	—	(1,107)	(7,821)	(7,246)	(1,615)	(2)	(18,512)
Reversal of prior period reval. decrements to P/L	5	—	—	—	—	—	9,670	—	—	9,670
Revaluation increments to equity (ARS)		—	—	—	20	—	—	—	—	20
Transfers from/(to) held for sale category		—	—	—	—	(100)	—	—	—	(100)
Transfers from/(to) Intangible Assets		5,153	—	—	—	—	—	—	—	5,153
Transfers between classes		—	—	—	303	—	(303)	—	—	—
Capital expenditure during the year		228,842	—	—	—	—	—	—	—	228,842
Transfer from capital expenditure to additions and contributed assets		(282,842)	—	—	—	—	—	—	—	(282,842)
Capital expenditure written off to expense		(1,958)	—	—	—	—	—	—	—	(1,958)
Assets not previously recognised		—	—	—	1,047	—	—	7,230	—	8,277
Total gross value of property, plant and equipment		129,674	347,191	41,150	789,351	129,846	1,498,973	956,483	5,170	3,897,838
Opening accumulated depreciation and impairment		—	—	—	272,481	67,617	404,036	217,331	—	961,465
Correction to opening balances	28	—	—	—	—	—	214	—	—	214
Depreciation expense		—	—	—	18,359	12,788	35,425	9,259	—	75,831
Disposals	5	—	—	—	—	(2,436)	—	—	—	(2,436)
Write-offs	9	—	—	—	(539)	(6,976)	(3,876)	(684)	—	(12,075)
Reversal of prior period reval. decrements to P/L	5	—	—	—	—	—	(14,822)	—	—	(14,822)
Transfers between asset classes		—	—	—	8	—	(8)	—	—	—
Total accumulated depreciation and impairment property, plant and equipment		—	—	—	290,309	70,993	420,969	225,906	—	1,008,177
Total net book value of property, plant and equipment		129,674	347,191	41,150	499,042	58,853	1,078,004	730,577	5,170	2,889,661
Other information		Not depreciated	Not depreciated	Not depreciated	1–100 years	1–45 years	1.5–100 years	15–100 years	Not depreciated	—
Range of estimated useful life (years)		—	—	—	2,642	—	29,006	4,564	—	36,212
Asset additions comprise		—	7,976	3,761	167,310	10,129	40,436	26,070	117	255,799
Asset renewals		—	—	—	—	—	—	—	—	—
Other additions		—	—	—	—	—	—	—	—	—
Total asset additions		—	7,976	3,761	169,952	10,129	69,442	30,634	117	292,011

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Notes to the Financial Statements

for the year ended 30 June 2022

Note 15. Property, plant and equipment (continued)

(a) Recognition

Purchases of property, plant and equipment are recognised as assets unless they are below the asset recognition threshold or maintenance expenditure. Individual assets valued below the asset recognition threshold are recognised as an asset if connected to a larger network, for example the buildings and other structures.

Council has adopted an asset recognition threshold of \$1 for land assets, \$1,000 for all non-infrastructure assets other than land and \$10,000 for all infrastructure assets. Capital additions below these thresholds are accordingly treated as an expense in the year of acquisition.

Land under roads and reserve land under the *Land Act 1994* or *Land Title Act 1994* is controlled by Queensland State Government and not recognised in the council financial statements.

(b) Measurement

Acquisitions of assets are initially recorded at cost. Subsequently, each class of property, plant and equipment is stated at cost or fair value less, where applicable, any accumulated depreciation and accumulated impairment loss. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition, including freight in, architect's fees and engineering design fees and all other establishment costs. Direct labour and materials and an appropriate proportion of overheads incurred in the acquisition or construction of assets are also included in their cost.

Property, plant and equipment received in the form of contributions, for significantly less than fair value or as offsets to infrastructure charges are recognised as assets and revenue at fair value.

(c) Depreciation

Assets are depreciated from the date of acquisition or, in respect of internally constructed assets, from the time an asset is completed and commissioned ready for use, at which time they are reclassified from work in progress to the appropriate property, plant and equipment class.

Land, land improvements, work in progress, artworks, road formations and formation work associated with the construction of detention basins are not depreciated as they have an unlimited useful life. Depreciation on other property, plant and equipment is calculated on a straight-line basis so as to write-off the net cost or revalued amount of each depreciable asset, less its estimated residual value, progressively over its estimated useful life to the council. Management believe the straight-line method appropriately reflects the pattern of consumption of all council assets.

Where assets have separately identifiable significant components that are subject to regular replacement, these components are assigned useful lives distinct from the asset to which they relate. Any expenditure that increases the originally assessed capacity or service potential of an asset is capitalised and the new depreciable amount is depreciated over the remaining useful life of the asset to the council.

Depreciation methods, estimated useful lives and residual values of property, plant and equipment assets are reviewed at the end of each reporting period and adjusted where necessary to reflect any changes in the pattern of consumption, physical wear and tear, technical or commercial obsolescence, or management intentions. The condition assessments performed as part of the annual valuation process for assets measured at written down current replacement cost are used to estimate the remaining useful lives of these assets at each reporting date.

(d) Impairment

Property, plant and equipment held at cost is assessed for indicators of impairment annually. If an indicator of possible impairment exists, the council determines the asset's recoverable amount. Any amount by which the asset's carrying amount exceeds the recoverable amount is recorded as an impairment loss.

Notes to the Financial Statements

for the year ended 30 June 2022

Note 15. Property, plant and equipment (continued)

(e) Valuation

Land, buildings and structures, artworks and infrastructure assets are measured on the revaluation basis, at fair value. Land improvements, plant and equipment and work in progress are measured at cost.

Non-current physical assets measured at fair value are revalued where required so that the carrying amount of each class of asset does not materially differ from its fair value at the reporting date. This is achieved by engaging independent, professionally qualified valuers to determine the fair value for each class of property, plant and equipment assets at least once every five years. The valuer physically sights a representative sample of council assets across all asset classes. The asset's condition assessment can be determined by either council engineers or by the valuer depending on the asset being valued. The remaining useful life is based on the condition, or by assigning the actual remaining useful life based on replacement dates. In the intervening years, a desktop valuation is performed which involves council providing updated information to the valuer regarding any additions and disposals. The valuer then determines suitable indices to apply to each of the assets and where this results in a material movement for the asset class the indexation is taken up in the accounts.

Fair values are classified into three levels as follows:

Level 1: Quoted prices (unadjusted) in active markets for identical assets or liabilities,

Level 2: Inputs other than quoted prices included within level 1 that are observable for the asset or liability either directly or indirectly,

Level 3: Inputs for the asset or liability that are not based on observable market data (unobservable inputs).

The fair values of the assets are determined using valuation techniques which maximise the use of observable data, where it is available, and minimise the use of entity specific estimates. If all significant inputs required to fair value an asset are observable, the asset is included in level 2. If one or more of the significant inputs is not based on observable market data, the asset is included in level 3. This is the case for council infrastructure assets, which are of a specialist nature for which there is no active market for similar or identical assets. These assets are valued using a combination of observable and unobservable inputs.

There were no transfers between levels 1 and 2 during the year, nor between levels 2 and 3.

Land (level 2)

Land was revalued during 2020 by Stantec Australia Pty Ltd using the market value approach. A comprehensive valuation was undertaken which the valuer physically inspected land assets and used land indices derived from Stantec's assessment of movement in land prices based on sales evidence over the past 12 months. A desktop valuation for land was performed by Stantec as at the 30 June 2022.

Buildings and structures (level 3)

Buildings and structures are valued based on the current replacement cost method. For the year ended 30 June 2022 a desktop valuation was performed by Stantec and the index was applied to the asset class. This asset class was last comprehensively revalued at 30 June 2020 which included site visits and condition assessments of over 500 buildings and structures.

Where council's buildings are held to provide essential services to the community and there is no active market for the assets, fair value has been determined on the basis of replacement with a new asset having similar service potential including allowances for preliminaries and professional fees. The calculation for the current replacement cost method is based on Stantec's unit rate model. Stantec also assessed the remaining useful life of buildings and structures with calculations based on recent condition data collected by Stantec.

In determining the level of accumulated depreciation the asset has been disaggregated into significant components which exhibit different useful lives. Allowance has been made for the typical asset life cycle and renewal treatments of each component and the condition of the asset. Condition was assessed taking into account both physical characteristics as well as holistic factors such as functionality, capability, utilisation and obsolescence.

The unit rates based on square metres can be supported by recent construction costs, whereas useful life, pattern of consumption and asset condition that are used to calculate accumulated depreciation comprise unobservable inputs. Where these other inputs are significant to the valuation the overall valuation has been classified as level 3.

Notes to the Financial Statements

for the year ended 30 June 2022

Note 15. Property, plant and equipment (continued)

Infrastructure assets (level 3)

Infrastructure assets acquired in the current financial year are recognised at cost as council believes this reflects the fair value of the assets at reporting date. All other infrastructure assets are recognised at fair value. At 30 June 2022 a comprehensive valuation of the flooding and drainage asset class was performed by Stantec. Stantec provided the current replacement cost of the flooding and drainage assets and this was reviewed and adopted by council.

Roads, bridges and footpaths and flooding and drainage assets are valued using current replacement cost (CRC). This comprises of the asset's current replacement cost less accumulated depreciation calculated on the basis of such cost to reflect the already consumed or expired future economic benefits of the asset. Council first determined the gross cost of replacing the full service potential of the asset and then adjusted this amount to take account of the expired service potential of the asset.

CRC was measured by reference to the lowest cost at which the gross future economic benefits of the asset could currently be obtained in the normal course of business. Where existing assets were over designed, had excess capacity, or were redundant an adjustment was made so that the resulting valuation reflected the cost of replacing the existing economic benefits based on an efficient set of modern equivalent assets to achieve the required level of service output within the council's planning horizon.

The unit rates (labour and materials) and quantities applied to determine the CRC of an asset or asset component were based on a "Greenfield" assumption meaning that the CRC was determined as the full cost of replacement with a new asset including components that may not need to be replaced, such as earthworks. The condition assessment of roads is undertaken by an external consultant and managed by council's Asset Management Section. The assessment includes a visual condition assessment and roughness / rutting survey which is undertaken every four years across the entire network. The CRC was determined using methods relevant to the asset class as described under individual asset categories.

Roads, bridges and footpaths and drainage network - calculation of current replacement cost

Roads and footpaths

Current replacement cost (CRC)

A desktop valuation for roads and footpaths was performed by Stantec as at 30 June 2022 and the index was applied to the asset class. A full valuation of roads and footpath assets was undertaken by independent valuers, Stantec, effective 30 June 2021. In valuing roads and footpath assets Stantec has adopted the condition assessments as provided by both council engineers and consultants. Council engineers use the SMEC Pavement Condition Index (SMC PCI) to describe the overall condition of a sealed road segment.

Council categorises its road infrastructure into urban and rural roads and then further sub-categorises these into sealed and unsealed roads. Individual road segment lengths vary, however in general, urban roads are managed in segments of approximately 200m, while rural roads are managed in approximately 500m segments. All road segments are then componentised into formation, pavement and seal. Individual road pavement depths vary, however in general pavements are constructed to depths of approximately 670mm for high traffic areas and approximately 450mm for lower traffic locations.

Valuations have been undertaken for different categories based on road type such as sealed and unsealed. The valuer physically inspected 1% of the road network.

Accumulated Depreciation

In determining the level of accumulated depreciation roads were disaggregated into significant components which exhibited different useful lives, remaining useful lives were calculated based on either condition or by assigning the actual remaining useful life based on replacement dates provided by council.

Bridges

Current replacement cost (CRC)

A desktop valuation for bridges was performed by Stantec as at 30 June 2022 and the index was applied to the asset class. A full valuation of bridge assets was undertaken by independent valuers, Stantec, effective 30 June 2021. In valuing bridges Stantec has adopted the condition assessments as provided by both council engineers and consultants. Each bridge is assessed individually, with the valuation varying according to the material type used for construction, the deck area, condition and modern equivalent asset.

The inspections of the condition of both vehicular and pedestrian bridges were carried out by a qualified engineering consulting firms in 2019 and 2018, respectively. Construction estimates were determined on a similar basis to roads and footpaths. The valuer physically inspected 82% of pedestrian bridges and all vehicle bridges.

Accumulated depreciation

In determining the level of accumulated depreciation, remaining useful lives were determined based on condition assessments.

Notes to the Financial Statements

for the year ended 30 June 2022

Note 15. Property, plant and equipment (continued)

Flooding and drainage

Current replacement cost (CRC)

A full valuation of flooding and drainage assets was undertaken by independent valuers, Stantec effective 30 June 2022. Flooding and drainage assets are segmented from pit (structure) to pit (structure) regardless of length.

Where drainage assets are located underground and physical inspection is not possible, the age, size, depth and type of construction material, together with current and planned maintenance records are used to determine the fair value at reporting date.

Accumulated depreciation

In determining the level of accumulated depreciation, drainage assets were disaggregated into significant components which exhibited different useful lives.

Estimates of expired service potential and remaining useful lives were determined on a straight line basis based on industry standard practices and past experience, supported by maintenance programs.

Artworks (level 2)

A full valuation of artworks was undertaken by independent valuers, Ross Searle and Associates, effective 30 June 2019. The valuer made a full inspection of all artwork assets. A desktop valuation for artworks was performed by Ross Searle and Associates as at the 30 June 2022.

Impact of Flooding Events

In February and May 2022, the Ipswich area was subject to major flooding resulting in damage to asset classes of buildings and structures; roads, bridges and footpaths; flooding and drainage assets. Stantec undertook a condition assessment of the flood affected assets in June and July 2022. Stantec's approach in assessing condition was to determine the condition assessment of assets based on council's damage reports and flood modelling, physically inspecting a sample of affected assets and estimating the likely damage based on known failure modes. A condition rating (1-5) was applied to assets, while for sealed road assets a Pavement Condition Index (PCI) condition rating (1-10) was applied. For assets with a revised condition, Stantec determined the revised fair value. It was determined that the flooding events resulted in reduction in fair value of the infrastructure assets of \$30,865,000 with the decrement recognised in the asset revaluation surplus.

(3) Valuation techniques used to derive level 2 and level 3 fair values

Asset class and fair value hierarchy	Valuation approach	Last comprehensive valuation date	Valuer engaged	Index applied (change in index recognised this year)	Other interim revaluation adjustment
Land (Level 2)	Market value	2020	Stantec Australia Pty Ltd	2022: 0 2021: 0	Nil

Key assumptions and estimates (related data sources)

- Current zoning.
- Sales evidence of comparable land sites in close proximity and adjusted for differences in key attributes.
- Valuation based on price per square metre.

Buildings and other structures (Level 3)	Current replacement cost	2020	Stantec Australia Pty Ltd	Index applied: 6.45% to 9.97% Stantec 2021: 0	Nil
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Notes to the Financial Statements

for the year ended 30 June 2022

Note 15. Property, plant and equipment (continued)

Asset class and fair value hierarchy	Valuation approach	Last comprehensive valuation date	Valuer engaged	Index applied (change in index recognised this year)	Other interim revaluation adjustment
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Key assumptions and estimates (related data sources)

- Unit rates derived from Stantec databases, Rawlinson's rates for building and construction, building price index tables, recent contract and tender data.

Roads and footpaths (Level 3)	Current replacement cost	2021	Stantec Australia Pty Ltd	Index applied: 5.83% Stantec 2021: 0	Nil
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Key assumptions and estimates (related data sources)

- Unit rates are derived from Stantec databases, Rawlinson's rates, recent contract and tender data.
 - Greenfield assumption applied to CRC meaning full cost of replacement with a new asset.
 - Road segment is designed and constructed to the same standard and uses a consistent amount labour and materials.
 - Council assumes environmental factors such as soil type, climate and topography are consistent across each segment.
 - The valuer adopted the condition assessments provided by council engineers. Council engineers use the SMEC Pavement Condition Index (SMC PCI) to describe the overall condition of a sealed road segment. SMEC PCI has a ranking of 10 for a road without defects and deducts points from this ranking depending on the annual average daily traffic and the level and type of distresses present. Types of distress includes National Association of Australian State Road (NAASRA) roughness count, percentages on seals (eg. cracked, wide cracks, area potholed and area ravelled) and mean rut depth in millimetre.

Bridges (Level 3)	Current replacement cost	2021	Stantec Australia Pty Ltd	Index applied: 5.83% Stantec 2021: 0	Nil
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Key assumptions and estimates (related data sources)

- Unit rates are derived from Stantec databases, Rawlinson's rates, recent contract and tender data.
 - Greenfield assumption applied to CRC meaning full cost of replacement with a new asset.
 - Condition assessments are based on council engineers and consultants data.

Flooding and drainage (Level 3)	Current replacement cost	2022	Stantec Australia Pty Ltd	Not applicable	Nil
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Key assumptions and estimates (related data sources)

- Unit rates derived from Stantec databases, Rawlinson's rates for building and construction, building price index tables, scheduled rates for construction of asset or similar assets and recent contract and tender data.
 - Greenfield assumption applied to CRC meaning full cost of replacement with a new asset.
 - Council assumes that environmental factors such as soil type, climate and topography are consistent across each segment and that a segment is designed and constructed to the same standard and uses a consistent amount of labour and materials.
 - Construction estimates were determined on a similar basis to roads.
 - Condition assessments were based on physical inspection of half the open drains network and assessing council's condition assessment of drainage pipes. This resulted in the reassessment of useful lives for drainage mains, open drains and open drain inverts. The sample of drainage pipes assessed that the age base was supported by the condition assessment data.

Notes to the Financial Statements

for the year ended 30 June 2022

Note 15. Property, plant and equipment (continued)

Asset class and fair value hierarchy	Valuation approach	Last comprehensive valuation date	Valuer engaged	Index applied (change in index recognised this year)	Other interim revaluation adjustment
Artworks (Level 2)	Market value	2019	Ross Searle and Assoc.	Not applicable	Nil

Key assumptions and estimates (related data sources)

- Observable market prices for similar assets or using comparable inputs of a similar class of asset were used for marketable cultural/heritage assets.

Note 16. Intangible assets

	Notes	2022 \$ '000	2021 \$ '000
Opening gross carrying value		50,601	50,506
Adjustment to opening balance		—	(3,398)
Additions		629	4,952
Transfers from/(to) property, plant and equipment		—	—
Gross book value written off		(18,943)	—
Transfers from/(to) prepayment		—	(1,135)
Gross book value written off due to change in accounting policy		—	(324)
Closing gross carrying value		32,287	50,601
Opening accumulated amortisation and impairment		(36,090)	(32,540)
Adjustment to opening balance		—	691
Amortisation charges		(4,449)	(4,247)
Accumulated amortisation charges written off		18,338	—
Transfers from/(to) property, plant and equipment		—	—
Transfer (from)/to prepayment		—	6
Closing accumulated amortisation and impairment		(22,201)	(36,090)
WIP intangible assets			
Opening gross carrying value		1,582	6,553
Adjustment to opening balance		—	(1,100)
WIP expenditure		3,509	9,439
Transfer to additions		(629)	(4,952)
Written off to expense		(2,446)	(542)
Transfers from/(to) property, plant and equipment	15	—	(5,153)
Written off to expense due to change in accounting policy		—	(2,663)
Closing gross carrying value		2,016	1,582
Total intangible assets - net book value		12,102	16,093

Software assets are amortised on a straight line basis over an estimated life of 5 to 10 years.

Intangible assets primarily includes software systems developed for the operational use of council.

Notes to the Financial Statements

for the year ended 30 June 2022

Note 17. Contract balances

	2022 \$ '000	2021 \$ '000
(a) Contract assets		
Contract assets	2,005	4,006
Total current contract assets	2,005	4,006
(b) Contract liabilities		
Funds received upfront to construct Council controlled assets	2,943	615
Total current contract liabilities	2,943	615
Revenue recognised that was included in the contract liability balance at the beginning of the year		
Funds to construct Council controlled assets	615	571
Total revenue included in the contract liability	615	571

Contract assets represents the excess of costs incurred in relation to a contract with the customer or construction of an asset over the amounts that council has invoiced the customer or the grantor. Where council has invoiced the customer or the grantor amounts in excess of what it has incurred in relation to a contract or in constructing an asset, this gives rise to a contract liability.

Note 18. Leases

Council as a lessee

Council has leases in place over land, buildings and car parks. Council has applied the exception to lease accounting for leases of low-value assets and short-term leases.

Where council assesses that an agreement contains a lease, a right-of-use asset and lease liability is recognised on inception of the lease. The right-of-use asset is measured using the cost model where cost on initial recognition comprises: the lease liability, initial direct costs, prepaid lease payments, estimated cost of removal and restoration, less any lease incentives received. The right-of-use asset is depreciated over the lease term on a straight-line basis and assessed for impairment in accordance with the impairment of asset accounting policy.

The lease liability is initially recognised at the present value of the remaining lease payments at the commencement of the lease. The discount rate is the rate implicit in the lease, however where this cannot be readily determined then the council's incremental borrowing rate for a similar term with similar security is used.

Subsequent to initial recognition, the lease liability is measured at amortised cost using the effective interest rate method. The lease liability is re-measured when there is a lease modification, or change in estimate of the lease term or index upon which the lease payments are based (eg. CPI).

Leases at significantly below market value / concessionary leases

Council has eleven peppercorn leases for land. The use of the land under these leases include sports fields, playground, access strips, pedestrian subway, bikeway and CBD precinct. Council has applied the exemption from AASB 16 Leases for peppercorn leases.

Notes to the Financial Statements

for the year ended 30 June 2022

Note 18. Leases (continued)

	Land \$ '000	Buildings \$ '000	Car parks (including street ramp) \$ '000	Total \$ '000
Right-of-use assets				
2022				
Opening balance	220	4,265	707	5,192
Additions to right-of-use assets	—	9	358	367
Depreciation charge	(55)	(594)	(79)	(728)
Balance at 30 June	165	3,680	986	4,831
2021				
Opening balance	275	4,849	122	5,246
Additions to right-of-use assets	—	—	665	665
Depreciation charge	(55)	(584)	(80)	(719)
Balance at 30 June	220	4,265	707	5,192
			2022	2021
			\$ '000	\$ '000

Lease liabilities

Classified as:

Current lease liability	593	589
Non-current lease liability	3,961	4,194
Total lease liabilities	4,554	4,783

The table below shows the maturity analysis of the lease liabilities based on contractual cash flows and therefore the amounts will not be the same as the recognised lease liability in the statement of financial position.

	< 1 year \$ '000	1 – 5 years \$ '000	> 5 years \$ '000	Total \$ '000	Total per statement of financial position \$ '000
2022					
Lease liabilities	785	3,020	1,533	5,338	4,554
	785	3,020	1,533	5,338	4,554
2021					
Lease liabilities	810	2,888	2,248	5,946	4,783
	810	2,888	2,248	5,946	4,783

Notes to the Financial Statements

for the year ended 30 June 2022

Note 18. Leases (continued)

Council as a lessor

When council is a lessor, the lease is classified as either an operating or finance lease at inception date, based on whether substantially all of the risks and rewards incidental to ownership of the asset have been transferred to the lessee. If the risks and rewards have been transferred then the lease is classified as a finance lease, otherwise it is an operating lease.

If the lease contains lease and non-lease components then the non-lease components are accounted for in accordance with AASB 15 Revenue from Contracts with Customers.

The lease income is recognised on a straight-line basis over the lease term.

Council does not have any finance leases.

	2022 \$ '000	2021 \$ '000
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Operating leases

Where Council retains the risks and rewards relating to a lease, the lease is classified as an operating leases.

The minimum lease receipts are as follows:

Not later than one year	333	—
Between one and two years	663	—
Between two and three years	955	—
Between three and four years	985	—
Between four and five years	1,016	—
Later than five years	10,479	—
Total lease receipts	14,431	—

Assets classified as investment property

The assets are included in the statement of financial position as:

- Investment property - where the asset is held predominantly for rental or capital growth purposes (refer note 14) or
- Property, plant and equipment - where the rental is incidental or the asset is held to meet Council's service delivery objectives (refer note 15).

The council has entered into commercial property leases on its investment properties.

Rent from investment and other property is recognised as income on a periodic straight line basis over the lease term.

There is nil unearned finance income, unguaranteed residual values accruing to the benefit of council, accumulated allowance for uncollectible minimum lease payments receivable or contingent rents recognised as income applicable to the leases.

There are no restrictions on the realisability of investment property or remittance of income and proceeds of disposal. The council does not have any contractual obligations to purchase, construct or develop investment property.

Notes to the Financial Statements

for the year ended 30 June 2022

Note 19. Payables

	2022 \$ '000	2021 \$ '000
Current		
Creditors	7,548	3,720
Accrued interest expense	429	444
Accrued wages and salaries	1,366	919
Accrued expenses	4,588	14,779
Other creditors	9,507	12,483
Total current payables	23,438	32,345
Non-current		
Retention allowances	—	33
Total non-current payables	—	33

Creditors are recognised when goods or services are received, at the amount owed. Amounts owing are unsecured and are generally settled on 7 day terms.

Note 20. Borrowings

	2022 \$ '000	2021 \$ '000
Current		
Loans - Queensland Treasury Corporation	82,117	36,458
Total current borrowings	82,117	36,458
Non-current		
Loans - Queensland Treasury Corporation	299,534	354,718
Total non-current borrowings	299,534	354,718

Reconciliation of Loan Movements for the year

Loans - Queensland Treasury Corporation		
Opening balance at beginning of financial year	391,176	344,183
Loans raised	26,500	102,090
Early repayment adjustment	—	3,997
Principal repayments	(36,025)	(59,094)
Book value at end of financial year	381,651	391,176

The Queensland Treasury Corporation (QTC) loan market value at the reporting date was \$358,833,538. This represents the value of the debt if council repaid it at that date. As it is the intention of council to hold the debt for its term, no provision is required to be made in these accounts.

Council's debt policy for planned borrowings over the next nine years is to only borrow for capital projects and for a term no longer than the expected life of the asset. Council aims to comply with QTC's borrowing guidelines and ensure that sustainability indicators remain within acceptable levels at all times.

All borrowings are in \$A denominated amounts and carried at amortised cost, interest being expensed as it accrues. No interest has been capitalised during the current or comparative reporting period. Expected final repayment dates vary from 15 June 2023 to 15 June 2041. Principal and interest repayments are made quarterly in arrears.

There have been no defaults or breaches of the loan agreement during the period.

Notes to the Financial Statements

for the year ended 30 June 2022

Note 21. Provisions

	2022 \$ '000	2021 \$ '000
Current		
Annual leave	9,454	8,829
Long service leave	15,360	14,480
Provision for restoration costs	682	3,897
Total current provisions	25,496	27,206
Non-current		
Long service leave	2,107	1,959
Provision for restoration costs	331	351
Provision for perpetual care fund	243	194
Total non-current provisions	2,681	2,504

A liability for annual leave is recognised. Amounts expected to be settled within 12 months are calculated on current wage and salary levels and includes related employee on-costs. Amounts not expected to be wholly settled within 12 months are calculated on projected future wage and salary levels and related employee on-costs, and are discounted to present value. As council does not have an unconditional right to defer this liability beyond 12 months annual leave is classified as a current liability.

The provision for long service leave is measured as the present value of the estimated future leave payments for which council had an obligation to pay in respect of services provided by employees up to 30 June. The value of the liability is calculated using current pay rates and projected future increase in those rates and includes related employee on-costs. The estimates are adjusted for the probability of the employee remaining in the council's employment or other associated employment which would result in council being required to meet the liability. Adjustments are then made to allow for the proportion of the benefit earned to date and the result is discounted to present value. The interest rates attaching to Commonwealth Government guaranteed securities as at 30 June are used to discount the estimated future cash outflows to their present value. The provision is discounted using the Commonwealth Bond yield rates.

Where employees have met the prerequisite length of service and council does not have an unconditional right to defer the liability beyond 12 months, long service leave is classified as a current liability, regardless of when the actual settlement is expected to occur. Based on past experience, council does not expect all employees to take the full amount of accrued long service leave within the next twelve months. Otherwise it is classified as non-current.

The provision for restoration costs is the present value of the estimated cost of restoring the refuse disposal site at Whitwood Road and other minor closed refuse sites to *Environmental Protection Act 1994* standards. Management estimates that the rehabilitation of the Whitwood Road site is planned to be completed by 2023. The calculation of the provisions use assumptions including application of environmental legislation, site closure dates, available technologies and engineering cost estimates. These uncertainties may result in future actual expenditure differing from the provision amounts currently recognised.

The provision recognised for the landfill sites is reviewed at least annually and updated based on the facts and circumstances available at the time and if material, restated in present values.

Notes to the Financial Statements

for the year ended 30 June 2022

Note 22. Other liabilities

	2022 \$ '000	2021 \$ '000
Current		
Unearned rates revenue	5,123	4,686
Unearned revenue	5,005	592
Refunds	470	962
Other liabilities	120	120
Waste levy refund received in advance	8,918	—
Total current other liabilities	19,636	6,360
Non-current		
Lease incentive liability	—	120
Other liabilities	288	605
Waste levy refund received in advance	24,946	—
Total non-current other liabilities	25,234	725

The State Government made an advance payment to council in June 2022 reflecting four years of annual payments (2022-23 - 2025-26) as prescribed by the *Waste Reduction and Recycling Regulation 2011*. The subsidy will mitigate the impacts on households for the State Waste Levy. Council will be liable to the State for payment of the levy on most forms of commercial and household waste delivered to its disposal sites from 1 July 2022. The State is required to make the payment to council that essentially refunds the council for the portion of the levy that relates to households. Council will fund the portion of the levy that relates to commercial waste through charges to commercial users of disposal sites from 1 July 2022. As the receipt from the State in June 2022 is for a refund of council's levy expense over the next four years, the full amount has been recognised as a liability at 30 June 2022.

Notes to the Financial Statements

for the year ended 30 June 2022

Note 23. Commitments for expenditure

	2022 \$ '000	2021 \$ '000
Capital commitments (exclusive of GST)		
Commitment for the construction of the following assets contracted for at the reporting date but not recognised as liabilities:		
Property, plant and equipment		
Corporate Services - IT infrastructure	587	903
Planning and Regulatory Services - infrastructure	—	2,600
Infrastructure and Environment - infrastructure	19,826	15,993
Total commitments	20,413	19,496
These expenditures are payable as follows:		
Within the next year	14,135	15,172
Later than one year and not later than 5 years	6,278	4,248
Later than 5 years	—	76
Total payable	20,413	19,496

Note 24. Contingent liabilities

Details and estimates of maximum amounts of contingent liabilities are as follows:

Local Government Mutual

The council is a member of the local government mutual liability self-insurance pool, Local Government Mutual (LGM) Queensland. In the event of the pool being wound up or it is unable to meet its debts as they fall due, the trust deed and rules provide that any accumulated deficit will be met by the individual pool members in the same proportion as their contribution is to the total pool contributions in respect to any year that a deficit arises.

The LGM financial statements as at 30 June 2021 (being latest) reported an accumulated surplus and it is not anticipated any liability will arise.

Local Government Workcare

The council is a member of the Queensland local government worker's compensation self-insurance scheme, Local Government Workcare. Under this scheme the council has provided an indemnity towards a bank guarantee to cover bad debts which may remain should the self insurance licence be cancelled and there was insufficient funds available to cover outstanding liabilities. Only the Queensland Government's workers compensation authority may call on any part of the guarantee should the above circumstances arise. The council's maximum exposure to the bank guarantee is \$2,136,085 (2021: \$1,844,065).

Legal claims

The council is a defendant in a number of claims that arise as a result of the operations of the council and its ownership of public assets.

The council is of the opinion that the claims can be successfully defended. Information in respect of individual claims has not been disclosed on the basis that council considers such disclosures would seriously prejudice the outcome of the claim. As at the 30 June 2022 council had nil exposure for legal claims (2021: Nil).

With the above exception, there were no other known outstanding contingencies as at year end.

Notes to the Financial Statements

for the year ended 30 June 2022

Note 25. Superannuation - regional defined benefit fund

Council contributes to the LGIASuper Regional Defined Benefits Fund (the scheme), at the rate of 12% for each permanent employee who is a defined benefit member. This rate is set in accordance with the LGIASuper trust deed and may be varied on the advice of an actuary. The Regional Defined Benefits Fund is a complying superannuation scheme for the purpose of the Commonwealth Superannuation Industry (Supervision) legislation and is also governed by the *Local Government Act 2009*.

The scheme is a pooled defined benefit plan and it is not in accordance with the deed to allocate obligations, plan assets and costs at the council level.

Any amount by which the scheme is over or under funded may affect future contribution rate obligations, but has not been recognised as an asset or liability of the council.

Council may be liable to the scheme for a portion of another local governments' obligations should that local government be unable to meet them. However the risk of this occurring is extremely low and in accordance with the LGIASuper trust deed changes to council's obligations will only be made on the advice of an actuary.

The last completed actuarial assessment of the scheme was undertaken as at 1 July 2021. The actuary indicated that "At the valuation date of 1 July 2021, the net assets of the scheme exceeded the vested benefits and the scheme was in a satisfactory financial position as at the valuation date." The measure of vested benefits represents the value of benefit entitlements should all participating employees voluntarily exit the scheme. The council is not aware of anything that has happened since that time that indicates the assets of the scheme are not sufficient to meet the vested benefits, as at the reporting date.

No changes have been made to prescribed employer contributions which remain at 12% of employee salary or wages and there are no known requirements to change the rate of contributions.

The next triennial actuarial review is not due until 1 July 2024.

The most significant risks that may result in LGIASuper increasing the contribution rate, on the advice of the actuary, are:

- Investment risk - The risk that the scheme's investment returns will be lower than assumed and additional contributions are needed to fund the shortfall.
- Salary growth risk - The risk that wages or salaries will rise more rapidly than assumed, increasing vested benefits to be funded.

	Notes	2022 \$ '000	2021 \$ '000
Superannuation contributions made to the Regional Defined Benefits Fund		595	737
Other superannuation contributions for employees		11,945	11,261
Total superannuation contributions paid by Council for employees	6	12,540	11,998

Notes to the Financial Statements

for the year ended 30 June 2022

Note 26. Reconciliation of net result for the year to net cash inflow/(outflow) from operating activities

	2022 \$ '000	2021 \$ '000
Net result	107,340	139,875
Non-cash items		
Depreciation and amortisation	77,584	80,798
Reversal of prior period property, plant and equipment revaluation decrements costed direct to the income statement	(9,258)	(24,492)
Impairment of investment properties	2,176	2,902
Non cash capital grants and contributions	(68,161)	(83,324)
	2,341	(24,116)
Losses/(gains) recognised on fair value re-measurements through the income statement		
Investment properties	7,117	—
Provision for restoration costs	(1,634)	4,690
	5,483	4,690
Investing and development activities		
Net (profit)/loss on disposal of assets	(174)	16
Loss on write-off of assets	5,993	6,438
Share of net (profits)/losses of associates	(26,815)	(28,518)
Cash capital grants and contributions	(37,739)	(46,065)
Early repayment adjustment on loan	—	3,997
	(58,735)	(64,132)
Changes in operating assets and liabilities:		
(Increase)/decrease in receivables	(5,290)	2,891
Increase/(decrease) in provision for doubtful debts	146	(192)
(Increase)/decrease in inventories	(231)	185
(Increase)/decrease in contract assets	2,001	(3,743)
(Increase)/decrease in other assets	192	(3,101)
Increase/(decrease) in payables	3,843	(8,030)
Increase/(decrease) in contract liabilities	2,328	44
Increase/(decrease) in other provisions	(3,134)	5,093
Increase/(decrease) in other liabilities	37,785	(450)
	37,640	(7,303)
Net cash provided from/(used in) operating activities from the statement of cash flows	94,069	49,014

Note 27. Reconciliation of liabilities arising from finance activities

	as at 30/06/21				as at 30/06/22
	Opening Balance \$ '000	Change in accounting policy \$ '000	Cashflows \$ '000	Non-cash changes (new leases) \$ '000	Closing balance \$ '000
Borrowings	391,176	—	(9,525)	—	381,651
Lease liabilities	4,783	—	(585)	356	4,554
	395,959	—	(10,110)	356	386,205

Notes to the Financial Statements

for the year ended 30 June 2022

Note 27. Reconciliation of liabilities arising from finance activities

	as at 30/06/20				as at 30/06/21
	Opening Balance \$ '000	Change in accounting policy \$ '000	Cashflows \$ '000	Non-cash changes (new leases) \$ '000	Closing balance \$ '000
Borrowings	344,183	—	46,993	—	391,176
Lease liabilities	4,651	—	(533)	665	4,783
	348,834	—	46,460	665	395,959

Note 28. Correction of errors and changes in accounting policies

Correction of error and assets previously not recognised

(a) Through a reconciliation process it was identified that council had not recognised all of the developer contributions it was entitled to. As such, council has now recognised an additional \$11,303,604 of developer contributions in the prior period. These developer contributions were previously held in the trust account. Refer to note 10.

(b) Previously unrecognised building and drainage assets with a net book value of \$9,656,528 were recognised as a prior period correction. These building and drainage assets were identified during the 2021-2022 valuation by council through the reconciliation process.

Voluntary changes in accounting policies

The accounting policy related to the land improvement asset class has been changed and the accounting adjustments have been applied retrospectively. In the prior period, assets were capitalised to this asset class and were not depreciated. Council has now changed the accounting policy so that road verge turf and bank stabilisation costs are now considered part of the construction costs of other infrastructure assets and streetscaping costs are now expensed.

Changes in accounting policies due to adoption of new accounting standards (retrospective)

As disclosed in note 1(d), council revised its accounting policy in relation to SaaS arrangements during the year resulting from the publication of the IFRIC agenda decision. Historical financial information has been restated to account for the impact of the change in accounting policy.

These amounted to the following equity adjustments:

		2022 \$ '000	2021 \$ '000
- Adjustments to opening equity - 1/7/20			
Correction of prior period errors - developer contributions	(a)	-	7,544
Assets previously not recognised - identified during 2021-2022 valuation	(b)	-	8,277
Voluntary changes in accounting policies - land improvement asset class		-	(6,839)
Change in accounting policies to adoption of new accounting standards - SaaS		-	(3,217)
(relating to adjustments for the 30/6/20 reporting year end and prior periods)		-	5,765
- Adjustments to opening equity - 1/7/21			
Correction of prior period errors - developer contributions	(a)	-	3,759
Correction of prior period errors - other		-	(405)
Assets previously not recognised - identified during 2021-2022 valuation	(b)	-	1,379
Assets previously not recognised - other		-	522
Voluntary changes in accounting policies - land improvement asset class		-	(750)
Change in accounting policies to adoption of new accounting standards - SaaS		-	(2,890)
(relating to adjustment for the 30/6/21 reporting year end)		-	1,615
Net value		-	7,380

Note 28. Correction of errors and changes in accounting policies (continued)

Adjustments to the opening Statement of Financial Position at 1 July 2020

	Original balance as presented at 30 June, 2020 \$'000	Impact of correction of error and assets not previously recognised Increase/ (decrease) \$'000	Impact of voluntary changes in accounting policy Increase/ (decrease) \$'000	Impact of change in accounting policy adoption of new accounting standards Increase/ (decrease) \$'000	Restated balance at 1 July, 2020 \$'000
Statement of Financial Position					
Current assets					
Cash and cash equivalents	153,199	7,548	-	-	160,747
Other financial assets	3,324	-	-	-	3,324
Non-current assets					
Property, plant and equipment	2,705,398	8,277	(6,839)	590	2,707,426
Intangible assets	24,519	-	-	(3,807)	20,712
Total assets	3,429,653	15,825	(6,839)	(3,217)	3,435,422
Non-current liabilities					
Lease liabilities	4,007	4	-	-	4,011
Total liabilities	421,559	4	-	-	421,563
Community equity					
Retained surplus	2,469,308	15,821	(6,839)	(3,217)	2,475,073
Total community equity	3,008,094	15,821	(6,839)	(3,217)	3,013,859

Note 28. Correction of errors and changes in accounting policies (continued)

Adjustments to the comparative figures for the year ended 30 June 2021

	Original balance as presented at 30 June, 2021 \$'000	Impact of correction of error and assets not previously recognised Increase/ (decrease) \$'000	Impact of voluntary changes in accounting policy Increase/ (decrease) \$'000	Impact of change in accounting policy adoption of new accounting standards Increase/ (decrease) \$'000	Restated balance at 30 June, 2021 \$'000
Statement of Financial Position					
Current assets					
Cash and cash equivalents	183,955	11,303	-	-	195,258
Other financial assets	6,425	-	-	631	7,056
Non-current assets					
Property, plant and equipment	2,886,422	10,179	(7,589)	649	2,889,661
Intangible assets	23,480	-	-	(7,387)	16,093
Total assets	3,613,521	21,482	(7,589)	(6,107)	3,621,307
Current liabilities					
Provisions	26,804	402	-	-	27,206
Non-current liabilities					
Lease Liabilities	4,190	4	-	-	4,194
Total liabilities	465,341	406	-	-	465,747
Community equity					
Retained surplus	2,609,374	21,076	(7,589)	(6,107)	2,616,754
Total community equity	3,148,180	21,076	(7,589)	(6,107)	3,155,560

Note 28. Correction of errors and changes in accounting policies (continued)

Adjustments to the comparative figures for the year ended 30 June 2021

	Original balance as presented at 30 June, 2021 \$'000	Impact of correction of error and assets not previously recognised Increase/ (decrease) \$'000	Impact of voluntary changes in accounting policy Increase/ (decrease) \$'000	Impact of change in accounting policy adoption of new accounting standards Increase/ (decrease) \$'000	Restated balance at 30 June, 2021 \$'000
Statement of Comprehensive Income					
Capital revenue					-
Grants, subsidies, contributions and donations	123,817	5,657	(85)	-	129,389
Total income	459,973	5,657	(85)	-	465,545
Recurrent expenses					
Employee benefits	109,509	402	-	744	110,655
Materials and services	99,821	-	411	2,669	102,901
Depreciation and amortisation:					
- Property, plant and equipment	75,566	-	266	-	75,832
Depreciation and amortisation:					
- Intangible Assets	4,782	-	(12)	(523)	4,247
Total expenses	321,713	402	665	2,890	325,670
Net result	138,260	5,255	(750)	(2,890)	139,875

Notes to the Financial Statements

for the year ended 30 June 2022

Note 29. Events after the reporting period

In September 2022 council received \$22 million from the Queensland Reconstruction Authority for the Voluntary Home Buy Back Program. This funding will be used to buy back eligible homes in the Ipswich local government area that have been assessed as being at a high risk of flood inundation and that have been approved by the Queensland Reconstruction Authority.

Note 30. Financial instruments and financial risk management

(a) Financial assets and financial liabilities

Council has exposure to the following risks arising from financial instruments; (i) interest rate risk, (ii) credit risk, and (iii) liquidity risk.

Financial risk management

Council is responsible for the establishment and oversight of the risk management framework, together with developing and monitoring risk management policies. Council's policy and administration board approves policies for overall risk management, as well as specifically for managing credit, liquidity and market risk. The council's risk management policies are established to identify and analyse the risks faced, to set appropriate limits and controls and to monitor these risks and adherence against limits. The council aims to manage volatility to minimise potential adverse effects on the financial performance of the council.

Council does not enter into derivatives.

Credit risk

Credit risk is the risk of financial loss if a counterparty to a financial instrument fails to meet its contractual obligations. These obligations arise principally from the council's investments and receivables from customers.

Exposure to credit risk is managed through regular analysis of credit counterparty ability to meet payment obligations. The carrying amount of financial assets represents the maximum credit exposure.

The carrying amounts of financial assets at the end of the reporting period represent the maximum exposure to credit risk for the council.

Council has received lower average return on investments through the COVID-19 period, generally as a result of increased liquidity in the market, any direct impact on credit risk, as a result of COVID-19, remains largely unmeasurable.

Receivables

Council assesses the credit risk before providing goods or services and applies normal business credit protection procedures to minimise the risk.

The council does not require collateral in respect of trade and other receivables. The council does not have trade receivables for which no loss allowance is recognised because of collateral.

At 30 June 2022, the exposure to credit risk for trade and other receivables by type of counterparty was as follows:

	2022 \$ '000	2021 \$ '000
Rates and utility charges	7,846	4,596
Community organisations and receivables	48	70
GST recoverable	2,811	2,731
Other receivables	14,740	12,904
Total	25,445	20,301

Refer to Note 11 for further details.

Notes to the Financial Statements

for the year ended 30 June 2022

Note 30. Financial instruments and financial risk management (continued)

Liquidity risk

Liquidity risk refers to the situation where the council may encounter difficulty in meeting obligations associated with financial liabilities that are settled by delivering cash or another financial asset. The council is exposed to liquidity risk through its trading in the normal course of business and borrowings from the Queensland Treasury Corporation (QTC).

The council's approach to managing liquidity is to ensure, as far as possible, that it will have sufficient liquidity to meet its liabilities when they are due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the council's reputation.

Council manages its exposure to liquidity risk by maintaining sufficient cash deposits and undrawn facilities, both short and long term, to cater for unexpected volatility in cash flows. These facilities are disclosed in Note 10.

The following table sets out the liquidity risk in relation to financial liabilities (excluding lease liabilities, refer to note 18) held by the council. It represents the remaining contractual cash flows (principal and interest) of financial liabilities at the end of the reporting period, excluding the impact of netting agreements:

	0 to 1 year \$ '000	1 to 5 years \$ '000	Over 5 years \$ '000	Total contractual cash flows \$ '000	Carrying amount \$ '000
2022					
Payables	23,438	—	—	23,438	23,438
Loans - QTC	92,359	181,592	159,904	433,855	381,651
	115,797	181,592	159,904	457,293	405,089
2021					
Payables	32,345	33	—	32,378	32,378
Loans - QTC	47,055	222,737	177,630	447,422	391,176
	79,400	222,770	177,630	479,800	423,554

The outflows in the above table are not expected to occur significantly earlier and are not expected to be for significantly different amounts than indicated in the table.

Notes to the Financial Statements

for the year ended 30 June 2022

Note 30. Financial instruments and financial risk management (continued)

Market risk

Market risk is the risk that changes in market indices, such as interest rates, will affect the Council's income or the value of its holdings of financial instruments.

Interest rate risk

The council is exposed to interest rate risk through investments and borrowings with QTC and/or other financial institutions. The council has access to a mix of variable and fixed rate funding options through QTC so that interest rate risk exposure can be minimised.

QTC fixed rate loan financial instruments with fixed interest rates which are carried at amortised cost are not subject to interest rate sensitivity.

Sensitivity to interest rate movements is shown for variable financial assets and liabilities based on the carrying amount at reporting date.

The council does not account for any fixed-rate financial assets or financial liabilities at fair value through profit or loss, therefore a change in interest rates at the reporting date would not affect profit or loss.

Interest rate sensitivity analysis evaluates what effect a reasonably possible change in interest rates (assumed to be 1%) would have on the profit based on the carrying values of financial assets at the end of the reporting period. If the change in interest rates was held constant over the period this would increase / decrease profit by \$2,530,000 (2021: \$2,226,000).

Notes to the Financial Statements

for the year ended 30 June 2022

Note 31. National competition policy

Business activities to which the code of competitive conduct is applied

Council applies the competitive code of conduct to the following activities:

- Building certification
- Roads and drainage
- Waste and resources management

This requires the application of full cost pricing, identifying the cost of community service obligations (CSO) and eliminating the advantages and disadvantages of public ownership within that activity.

The CSO value is determined by council, and represents an activities cost(s) which would not be incurred if the primary objective of the activities was to make a profit. Council provides funding from general revenue to the business activity to cover the cost of providing non-commercial community services or costs deemed to be CSO's by the council.

Significant business activities

The expenditure threshold amounts for identifying a "significant business activity" for the 2021-22 financial year is \$9.7 million.

Waste and resources management was a significant business activity and applied the competitive neutrality principle via full cost pricing. There were no new significant business activities.

Activities to which the code of competitive conduct is applied

Council has resolved to apply a Code of Competitive Conduct to the following business activities.

- Building certification
- Roads and drainage

The following activity statements are for activities subject to the competitive code of conduct:

	Building certification 2022 \$'000	Building certification 2021 \$'000	Roads and drainage 2022 \$'000	Roads and drainage 2021 \$'000	Waste management 2022 \$'000	Waste management 2021 \$'000
Revenue for services provided to the Council	-	-	-	-	3,194	2,859
Revenue for services provided to external clients	109	137	3,666	3,546	44,333	42,291
Community service obligations	197	194	-	-	62	-
	306	331	3,666	3,546	47,589	45,150
Less: expenditure	(186)	(358)	(2,948)	(2,852)	(36,455)	(32,158)
Surplus / (deficit)	120	(27)	718	694	11,134	12,992

Description of CSO's provided to business activities:

Activities	CSO description	Actual \$'000
Planning and Development - Building Certification	Concession for building certification services for approved community groups	197
Waste Management	Subsidised waste services for community event, recycling and refuse collection services for local schools and community organisations, and free general waste services for dialysis patients requiring additional volume for kerbside waste disposal.	62

Notes to the Financial Statements

for the year ended 30 June 2022

Note 32. Controlled entities that have not been consolidated

Council has four controlled entities that are not consolidated because their size and nature means that they are not material to council's operations.

A summary of those entities, their net assets and results for the year ended 30 June is as follows:

Controlled entities - unaudited financial results:

Controlled entity

	Ownership interest %	Revenue \$ '000	Expenses \$ '000	Profit / (loss) \$ '000	Assets \$ '000	Liabilities \$ '000
2022						
Ipswich City Enterprises Pty Ltd	100%	–	1	(1)	30	–
Ipswich City Enterprises Investment Pty Ltd	100%	1	1	–	232	–
Ipswich Arts Foundation Trust	100%	125	48	77	948	7
IA Foundation Limited (dormant)	100%	–	–	–	–	–
		<u>126</u>	<u>50</u>	<u>76</u>	<u>1,210</u>	<u>7</u>
2021						
Ipswich City Properties Pty Ltd	100%	–	20	(20)	–	–
Ipswich City Enterprises Pty Ltd	100%	–	–	–	32	–
Ipswich City Enterprises Investment Pty Ltd	100%	1	–	1	232	–
Ipswich Arts Foundation Trust	100%	109	61	48	878	15
IA Foundation Limited (dormant)	100%	–	–	–	–	–
Cherish the Environment Foundation Limited	50%	139	180	(41)	3,882	292
		<u>249</u>	<u>261</u>	<u>(12)</u>	<u>5,024</u>	<u>307</u>

Ipswich City Properties Pty Ltd was established to provide a business vehicle to support the commercial activities of the council to generate revenue additional to the traditional rates, fees and charges revenue. Ipswich City Properties Pty Ltd was deregistered as at 28 May 2021.

Ipswich City Enterprises Pty Ltd was established to provide a business vehicle to support the commercial activities of the council to generate revenue additional to the traditional rates, fees and charges revenue. Ipswich City Enterprises Pty Ltd is parent entity of Ipswich City Enterprises Investments Pty Ltd. Council intends to wind up Ipswich City Enterprises Pty Ltd, through a members voluntary liquidation.

Ipswich City Enterprises Investments Pty Ltd was established to provide a business vehicle to support the commercial activities of the council to generate revenue additional to the traditional rates, fees and charges revenue. Council intends to wind up Ipswich City Enterprises Investments Pty Ltd, through a members voluntary liquidation.

Ipswich Arts Foundation Trust was established for public charitable purposes and maintained solely for the purpose of providing money, property or benefits. Donations to the trust are deductible under Item 2 of the table in subsection 30.15(1) of the *Income Tax Assessment Act 1997*.

IA Foundation Limited was established to become the new trustee of the Ipswich Arts Foundation Trust and the entity is currently dormant.

Notes to the Financial Statements

for the year ended 30 June 2022

Note 32. Controlled entities that have not been consolidated (continued)

Entities no longer controlled

Cherish the Environment Foundation Limited (Cherish) was established to protect and enhance the natural environment and provide information or education or the carrying on of research about the natural environment. In March 2021 council resolved to develop an exit strategy from Cherish. Council entered into a deed of separation with Cherish dated 30 June 2022 which ceased council's involvement with Cherish as a founding member and relinquished council's right to appoint directors. Council appointed directors resigned from Cherish effective 30 June 2022. Cherish is no longer considered a controlled entity of Council.

In Cherish's unaudited financial statements for the year ended 30 June 2022 it recognised revenue of \$3.3 million in the Statement of Comprehensive Income for the year ended 30 June 2022, which was used to purchase land during the financial year to deliver environmental offset in accordance with an Offset Deed. Cherish received cash of \$4.7 million which is recognised in the Statement of Financial Position as unearned revenue (liability) for the purposes of delivering the environmental offsets. Cherish's unaudited profit for the 2021-2022 financial year is likely to be \$3.2 million.

Note 33. Transactions with related parties

(a) Subsidiaries

Name of Operation/Entity	Interests in Subsidiary	Registration	De-registration
Ipswich City Enterprises Pty Ltd	100% ownership	29 December 2000	-
Ipswich City Enterprises Investments Pty Ltd	100% ownership	5 October 2007	-
Ipswich Arts Foundation Trust	100% ownership	27 February 2003	-
IA Foundation Ltd	100% ownership	12 February 2018	-
Cherish the Environment Foundation Ltd	50% ownership	30 November 2011	-

All amounts are exclusive of GST.

Transactions with subsidiaries

	2022 \$'000	2021 \$'000
Amounts received or receivable by council from subsidiaries		
Administration, rental and other services provided	3	3
Dividends received from subsidiaries	-	191
Total	3	194

Amounts paid or payable by council to subsidiaries

Contribution, donation and other services	96	88
Total	96	88

All funding support given to subsidiaries was agreed to by the council.

(b) Associates

For details refer to Note 13 Interest in other entities.

Notes to the Financial Statements

for the year ended 30 June 2022

Note 33. Transactions with related parties (continued)

(c) Key management personnel

Transactions with key management personnel

Key management personnel consists of mayor, councillors, chief executive officer and general managers.

	2022 \$ '000	2021 \$ '000
The compensation paid to key management personnel comprises:		
Short-term employee benefits	3,346	3,729
Post-employment benefits	310	305
Long-term benefits	45	48
Termination benefits	—	147
Total	3,701	4,229

Short-term employee benefits include wages, salaries, allowances, annual leave, sick leave, fringe benefits and councillor expense claims (eg. mobile phone charges). Post-employment benefits include superannuation. Long-term benefits include long service leave accrued. Termination benefits include employment termination payments.

(d) Other related parties

Transactions with other related parties

Transactions between council and other related parties were on an arm's length basis.

	2022 \$'000	2021 \$'000
Amounts paid or payable by council to other related parties		
Contributions, sponsorship and donations	166	150
	166	150

Contributions and sponsorships paid to related entities were on an arm's length basis in accordance with sponsorship and donation policies adopted by council.

Council employs 1,470 staff. Currently, there are no close family members of key management personnel employed by council.

(e) Outstanding balances

The following balances are outstanding at the end of the reporting period in relation to transactions with related parties:

Receivables	Related entity	2022 Receivables \$'000	2021 Receivables \$'000
0-30 days	Cherish The Environment Foundation Limited	-	1
Past due 61-90 days		-	-
More than 90 days overdue	Cherish The Environment Foundation Limited	1	-
Total		1	1

Notes to the Financial Statements

for the year ended 30 June 2022

Note 33. Transactions with related parties (continued)

(f) Loans and guarantees to/from related parties

Council does not make loans to or receive loans from related parties. Two guarantees have been provided to third parties on behalf of Cherish The Environment Foundation Limited (Cherish). As part of council's separation from Cherish as outlined in Note 32, Cherish provided council with two deeds of indemnity in relation to its continuing obligations associated with those guarantees.

(g) Transactions with related parties that have not been disclosed

Most of the entities and people that are related parties of council live and operate within the Ipswich area. Therefore, on a regular basis ordinary citizen transactions occur between council and its related parties.

Some examples include:

- Payment of rates
- Use of council's civic, sporting and recreational facilities
- Dog registration
- Borrowing books from a council library
- Parking fees and infringements

Council has not included these types of transactions in its disclosure, where they are made on the same terms and conditions available to the general public.

General Purpose Financial Statements

for the year ended 30 June 2022

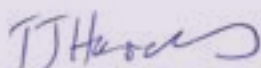
Management Certificate

for the year ended 30 June 2022

These General Purpose Financial Statements have been prepared pursuant to sections 176 and 177 of the *Local Government Regulation 2012* (the Regulation) and other prescribed requirements.

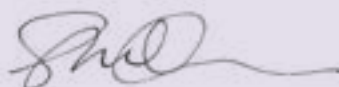
In accordance with Section 212(5) of the Regulation, we certify that:

- i. the prescribed requirements of the *Local Government Act 2009* and *Local Government Regulation 2012* for the establishment and keeping of accounts have been complied with in all material respects; and
- ii. the General Purpose Financial Statements, as set out on pages 1 to 51, present a true and fair view, in accordance with Australian Accounting Standards, of the Council's transactions for the financial year and financial position at the end of the year.



Teresa Harding
Mayor

Date: 27 Oct 22



Sonia Cooper
Chief Executive Officer

Date: 27/10/2022

INDEPENDENT AUDITOR'S REPORT

To the Councillors of Ipswich City Council

Report on the audit of the financial report

Opinion

I have audited the financial report of Ipswich City Council.

In my opinion, the financial report:

- a) gives a true and fair view of the council's financial position as at 30 June 2022, and its financial performance and cash flows for the year then ended
- b) complies with the *Local Government Act 2009*, the Local Government Regulation 2012 and Australian Accounting Standards.

The financial report comprises the statement of financial position as at 30 June 2022, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes to the financial statements including significant accounting policies and other explanatory information, and the certificate given by the Mayor and Chief Executive Officer .

Basis for opinion

I conducted my audit in accordance with the *Auditor-General Auditing Standards*, which incorporate the Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of my report.

I am independent of the council in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to my audit of the financial report in Australia. I have also fulfilled my other ethical responsibilities in accordance with the Code and the *Auditor-General Auditing Standards*.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Other information

Other information comprises financial and non-financial information (other than the audited financial report) in an entity's annual report.

At the date of this auditor's report, the available other information in Ipswich City Council's annual report for the year ended 30 June 2022 was the current year financial sustainability statement and long-term financial sustainability statement.

The councillors are responsible for the other information.

My opinion on the financial report does not cover the other information and accordingly I do not express any form of assurance conclusion thereon. However, as required by *the Local Government Regulation 2012*, I have expressed a separate opinion on the current year financial sustainability statement.

In connection with my audit of the financial report, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report and my knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude that there is a material misstatement of this information, I am required to report that fact. I have nothing to report in this regard.

Responsibilities of the councillors for the financial report

The councillors are responsible for the preparation of the financial report that gives a true and fair view in accordance with the *Local Government Act 2009*, the *Local Government Regulation 2012* and Australian Accounting Standards, and for such internal control as the councillors determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

The councillors are also responsible for assessing the council's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless management either intends to liquidate the council or to cease operations, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial report

My objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

As part of an audit in accordance with the Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for expressing an opinion on the effectiveness of the council's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the council.

- Conclude on the appropriateness of the council's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the council's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. I base my conclusions on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the council to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the council regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

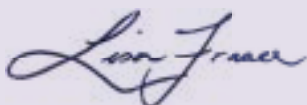
Report on other legal and regulatory requirements

In accordance with s. 40 of the *Auditor-General Act 2009*, for the year ended 30 June 2022:

- a) I received all the information and explanations I required.
- b) I consider that, the prescribed requirements in relation to the establishment and keeping of accounts were complied with in all material respects.

Prescribed requirements scope

The prescribed requirements for the establishment and keeping of accounts are contained in the *Local Government Act 2009*, any other Act and the Local Government Regulation 2012. The applicable requirements include those for keeping financial records that correctly record and explain the council's transactions and account balances to enable the preparation of a true and fair financial report.



Lisa Fraser
as delegate of the Auditor-General

28 October 2022

Queensland Audit Office
Brisbane

Current Year Financial Sustainability Statement

	Actual 2022	Target 2022
Measures of financial sustainability		
1. Operating surplus ratio		
Net result (excluding capital items)		
Total operating revenue (excluding capital items)	2.74%	0% - 10%
An indicator of the extent to which revenues raised cover operational expenses only or are available for capital funding purposes or other purposes.		
2. Asset sustainability ratio		
Capital expenditure on the replacement of assets (renewals)		
Depreciation expense	70.69%	> 90.00%
An approximation of the extent to which the infrastructure assets managed are being replaced as these reach the end of their useful lives.		
3. Net financial liabilities ratio		
Total liabilities less current assets		
Total operating revenue (excluding capital items)	67.13%	< 60.00%
An indicator of the extent to which the net financial liabilities can be serviced by its operating revenue.		

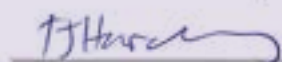
Note 1 - basis of preparation

The current year financial sustainability statement is a special purpose statement prepared in accordance with the requirements of the *Local Government Regulation 2012* and the *Financial Management (Sustainability) Guideline 2013*. The amounts used to calculate the three reported measures are prepared on an accrual basis and are drawn from the council's audited general purpose financial statements for the year ended 30 June 2022.

Certificate of Accuracy

This current-year financial sustainability statement has been prepared pursuant to Section 178 of the *Local Government Regulation 2012* (the Regulation).

In accordance with Section 212(5) of the Regulation we certify that this current year financial sustainability statement has been accurately calculated.



Teresa Harding
Mayor

Date: 27 Oct 22



Sonia Cooper
Chief Executive Officer

Date: 27/10/2022

INDEPENDENT AUDITOR'S REPORT

To the councillors of Ipswich City Council

Report on the current-year financial sustainability statement

Opinion

I have audited the accompanying current-year financial sustainability statement of Ipswich City Council for the year ended 30 June 2022, comprising the statement, explanatory notes, and the certificate of accuracy given by the Mayor and the Chief Executive Officer.

In accordance with s. 212 of the Local Government Regulation 2012, in my opinion, in all material respects, the current-year financial sustainability statement of Ipswich City Council for the year ended 30 June 2022 has been accurately calculated.

Basis of opinion

I conducted my audit in accordance with the *Auditor-General Auditing Standards*, which incorporate the Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the current-year financial sustainability statement* section of my report.

I am independent of the council in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to my audit of the statement in Australia. I have also fulfilled my other ethical responsibilities in accordance with the Code and the *Auditor-General Auditing Standards*.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Emphasis of matter – basis of accounting

I draw attention to Note 1 which describes the basis of accounting. The current-year financial sustainability statement has been prepared in accordance with the Financial Management (Sustainability) Guideline 2013 for the purpose of fulfilling the council's reporting responsibilities under the Local Government Regulation 2012. As a result, the statement may not be suitable for another purpose. My opinion is not modified in respect of this matter.

Other Information

Other information comprises financial and non-financial information (other than the audited financial report) in an entity's annual report.

At the date of this auditor's report, the available other information in Ipswich City Council's annual report for the year ended 30 June 2022 was the general purpose financial statements and long-term financial sustainability statement.

The councillors are responsible for the other information.

My opinion on the current-year financial sustainability statement does not cover the other information and accordingly I do not express any form of assurance conclusion thereon.

However, as required by the Local Government Regulation 2012, I have expressed a separate opinion on the general purpose financial report.

In connection with my audit of the financial report, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report and my knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude that there is a material misstatement of this information, I am required to report that fact. I have nothing to report in this regard.

Responsibilities of the councillors for the current-year financial sustainability statement

The councillors are responsible for the preparation and fair presentation of the current-year financial sustainability statement in accordance with the Local Government Regulation 2012. The councillors' responsibility also includes such internal control as the councillors determine is necessary to enable the preparation and fair presentation of the statement that is accurately calculated and is free from material misstatement, whether due to fraud or error.

Auditor's responsibilities for the audit of the current-year financial sustainability statement

My objectives are to obtain reasonable assurance about whether the current-year financial sustainability statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this statement.


My responsibility does not extend to forming an opinion on the appropriateness or relevance of the reported ratios, nor on the council's future sustainability.

As part of an audit in accordance with the Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the council's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the council.

- Evaluate the overall presentation, structure and content of the statement, including the disclosures, and whether the statement represents the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the council regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.



Lisa Fraser
as delegate of the Auditor-General

28 October 2022

Queensland Audit Office
Brisbane

Unaudited Long-Term Financial Sustainability Statement

	Target 2022	Actual 2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
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Measures of financial sustainability

1. Operating surplus ratio

Net result (excluding capital items)

Total operating revenue (excluding capital items)

0% - 10% **2.74%** 0.30% 0.74% 2.25% 3.26% 4.38% 4.04% 4.95% 4.42% 4.77% 4.52%

An indicator of the extent to which revenues raised cover operational expenses only or are available for capital funding purposes or other purposes.

2. Asset sustainability ratio

Capital expenditure on the replacement of assets (renewals)

Depreciation expense

> 90.00% **70.69%** 121.42% 86.01% 61.31% 70.24% 75.75% 75.06% 76.02% 75.55% 73.94% 74.22%

An approximation of the extent to which the infrastructure assets managed are being replaced as these reach the end of their useful lives.

3. Net financial liabilities ratio

Total liabilities less current assets

Total operating revenue (excluding capital items)

< 60.00% **67.13%** 100.08% 96.61% 84.72% 72.97% 69.78% 60.33% 56.99% 57.03% 46.64% 39.04%

An indicator of the extent to which the net financial liabilities can be serviced by its operating revenue.

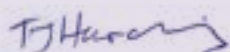
Ipswich City Council Financial Management Strategy

Council measures revenue and expenditure trends over time as a guide to future requirements and to make decisions about the efficient allocation of resources to ensure the most effective provision of services. Council ensures that its financial management strategy is prudent and that its long-term financial forecast shows a sound financial position whilst also being able to meet the community's current and future needs.

Unaudited Long-Term Financial Sustainability Statement

This long-term financial sustainability statement has been prepared pursuant to Section 178 of the Local Government Regulation 2012 (the Regulation).

In accordance with Section 212(5) of the Regulation we certify that this long-term financial sustainability statement has been accurately calculated.



Teresa Harding
Mayor

Date: 27/04/22



Sonia Cooper
Chief Executive Officer

Date: 27/10/2022



APPENDICES



LEGISLATIVE COMPLIANCE CHECKLIST 2021-2022

The following provides references to the relevant pages of this report that relate to the legislative disclosure requirements of the *Local Government Act 2009* and *Local Government Regulation 2012*.

REQUIREMENT	REFERENCE	PAGE
TIMING		
Council must prepare an annual report for each financial year and:		
<ul style="list-style-type: none"> 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 	LGR s182(2) & (3)	-
<ul style="list-style-type: none"> publish the report on council's website within two weeks of adoption. 	LGR s182(4)	-
CONTENT		
The annual report must:		
<ul style="list-style-type: none"> contain a list of all the beneficial enterprises that the local government conducted during the financial year 	LGA s41	73
<ul style="list-style-type: none"> contain a list of all the business activities that the local government conducted during the financial year 	LGA s45(a)	73
<ul style="list-style-type: none"> identify the business activities that are significant business activities 	LGA s45(b)	73
<ul style="list-style-type: none"> 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 	LGA s45(c)	73
<ul style="list-style-type: none"> 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. 	LGA s45(d)	73
The annual report must state:		
<ul style="list-style-type: none"> 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 <p>The senior management, of a local government, consists of the chief executive officer and all senior executive employees of the local government.</p>	LGA s201(1)(a)	60
<ul style="list-style-type: none"> the number of employees in senior management who are being paid each band of remuneration <p>Each band of remuneration is an increment of \$100,000.</p> <p>There is no requirement to disclose the exact salary of any employee in senior management separately in the annual report.</p>	LGA s201(1)(b)	60
The annual report must contain:		
<ul style="list-style-type: none"> the general purpose financial statement for the financial year, audited by the auditor-general 	LGR s183(a)	90
<ul style="list-style-type: none"> the current year financial sustainability statement for the financial year, audited by the auditor-general 	LGR s183(b)	146
<ul style="list-style-type: none"> the long-term financial sustainability statement for the financial year 	LGR s183(c)	151
<ul style="list-style-type: none"> the auditor-general's audit reports about the general purpose financial statement and the current year financial sustainability statement 	LGR s183(d)	143 148
<ul style="list-style-type: none"> the community financial report for the financial year 	LGR s184	85
<ul style="list-style-type: none"> a copy of the resolutions made during the financial year under s250(1) of the LGR (adoption of an expenses reimbursement policy); and 	LGR s185(a)	65
<ul style="list-style-type: none"> 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) 	LGR s185(b)	65

REQUIREMENT	REFERENCE	PAGE
In relation to councillors, the annual report must contain:		LGR s186
<ul style="list-style-type: none"> the total remuneration, including superannuation contributions, paid to each councillor during the financial year 	LGR s186(a)	53
<ul style="list-style-type: none"> the expenses incurred by, and the facilities provided to, each councillor during the financial year under the local government's expenses reimbursement policy 	LGR s186(b)	54
<ul style="list-style-type: none"> the number of local government meetings that each councillor attended during the financial year 	LGR s186(c)	52
<ul style="list-style-type: none"> the total number of the following during the financial year: <ul style="list-style-type: none"> orders made under section 150I(2) of the LGA orders made under section 150AH(1) of the LGA decisions, orders and recommendations made under section 150AR(1) of the LGA 	LGR s186(d)	55
<ul style="list-style-type: none"> each of the following during the financial year: <ul style="list-style-type: none"> the name of each councillor for whom a decision, order or recommendation under section 150I(2), 150AH(1) or 150 AR(1) of the LGA was made a description of the unsuitable meeting conduct, inappropriate conduct or misconduct engaged in by each of the councillors; a summary of the decision, order or recommendation made for each councillor; 	LGR s186(e)	55
<ul style="list-style-type: none"> 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 matters, mentioned in section 150P(3) of the LGA, notified to the Crime and Corruption Commission notices given under section 150R(2) of the LGA notices given under section 150S(2)(a) of the LGA decisions made under section 150W(1)(a), (b) and (e) of the LGA referral notices accompanied by a recommendation mentioned in section 150AC(3)(a) of the LGA occasions information was given under section 150AF(4)(a) of the LGA 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 applications heard by the conduct tribunal <ul style="list-style-type: none"> under chapter 5A, part 3, division 6 of the Act about whether a councillor engaged in misconduct or inappropriate conduct. 	LGR s186 (1) (f)(i)	55
	LGR s186 (1)(f)(ii)	55
	LGR s186 (1)(f)(iii)	55
	LGR s186 (1)(f)(iv)	55
	LGR s186 (1)(f)(v)	55
	LGR s186 (1)(f)(vi)	55
	LGR s186(1)(f)(vii)	55
	LGR s186(1)(f)(viii)	55
	LGR s186(1)(f)(ix)	55
In relation to administrative action complaints the annual report for a financial year must contain:		
<ul style="list-style-type: none"> a statement about the local government's commitment to complaints; and 	LGR s187(1)(a)	60
<ul style="list-style-type: none"> 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 	LGR s187(1)(b)	60
<ul style="list-style-type: none"> the number of the following during the financial year <ul style="list-style-type: none"> administrative action complaints made to the local government; administrative action complaints resolved by the local government under the complaints management process; administrative action complaints not resolved by the local government under the complaints management process; and 	LGR s187(2)(a)	61
<ul style="list-style-type: none"> administrative action complaints made to the local government; 	LGR s187(2)(a)(i)	61
<ul style="list-style-type: none"> administrative action complaints resolved by the local government under the complaints management process; 	LGR s187(2)(a)(ii)	61
<ul style="list-style-type: none"> administrative action complaints not resolved by the local government under the complaints management process; and 	LGR s187(2)(a)(iii)	61
<ul style="list-style-type: none"> 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. 	LGR s187(2)(b)	61

REQUIREMENT	REFERENCE	PAGE
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:		
▪ for a councillor – the name of the councillor	LGR s188(1)(a)	60
▪ for a local government employee – that person's name and position held	LGR s188(1)(b)	60
▪ the destination of the overseas travel	LGR s188(1)(c)	60
▪ the purpose of the overseas travel	LGR s188(1)(d)	60
▪ the cost of the overseas travel.	LGR s188(1)(e)	60
The annual report may also contain any other information about the overseas travel the local government considers relevant.	LGR s188(2)	60
The annual report for a financial year must contain:		
▪ a summary of the local government's expenditure for the financial year on grants to community organisations	LGR s189(1)	82
▪ the following information about the local government's discretionary funds—	LGR s189(2)	82
a. the total amount budgeted for the financial year as the local government's discretionary funds;	LGR s189(2)(a)	82
b. the prescribed amount (0.1% of the local government's revenue from general rates for the previous financial year) for the local government for the financial year;	LGR s189(2)(b) LGR s201B(5)	82
c. the total amount of discretionary funds budgeted for the financial year for councillors to allocate for each of the following purposes:	LGR s189(2)(c)	82
i. capital works of the local government that are for a community purpose	LGR s189(2)(c)(i)	82
ii. other community purposes;	LGR s189(2)(c)(ii)	82
d. the amount of discretionary funds budgeted for use by each councillor for the financial year;	LGR s189(2)(d)	82
e. if a councillor allocates discretionary funds in the financial year:	LGR s189(2)(e)	159
i. the amount allocated; and	LGR s189(2)(e)(i)	159
ii. the date the amount was allocated; and	LGR s189(2)(e)(ii)	159
iii. the way mentioned in section 202(1) in which the amount was allocated; and	LGRs189(2)(e)(iii)	159
iv. if the amount was allocated to a person or organisation—the name of the person or organisation to whom the allocation was made; and	LGR s189(2)(e)(iv)	159
v. the purpose for which the amount was allocated, including sufficient details to identify how the funds were, or are to be, spent.	LGR s189(2)(e)(v)	159
The annual report for a financial year must also contain the following information:		LGR s190(1)
▪ the chief executive officer's assessment of the local government's progress towards implementing its 5-year Corporate Plan and annual operational plan	LGR s190(1)(a)	13
▪ particulars of other issues relevant to making an informed assessment of the local government's operations and performance in the financial year	LGR s190(1)(b)	21
▪ an annual operations report for each commercial business unit, which means a document that contains the following information for the previous financial year:	LGR s190(1)(c)	74
— information that allows an informed assessment of the unit's operations, including a comparison with the unit's annual performance plan	LGR s190(2)(a)	74
— 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.	LGR s190(2)(b) & (c)	75
— particulars of any directions the local government gave the unit.	LGR s190(2)(d)	74

REQUIREMENT	REFERENCE	PAGE
<ul style="list-style-type: none"> details of any action taken for, and expenditure on, a service, facility or activity: <ul style="list-style-type: none"> supplied by another local government under an agreement for conducting a joint government activity for which the local government levied special rates or charges for the financial year; 	LGR s190(1)(d)	65
	LGR s190(1)(d)(i)	65
	LGR s190(1)(d)(ii)	65
<ul style="list-style-type: none"> the number of invitations to change tenders under section 228(7) of the LGR during the financial year; 	LGR s190(1)(e)	79
<ul style="list-style-type: none"> a list of the registers kept by the local government; 	LGR s190(1)(f)	65
<ul style="list-style-type: none"> a summary of all concessions for rates and charges granted by the local government; 	LGR s190(1)(g)	79
<ul style="list-style-type: none"> the report on the internal audit for the financial year; 	LGR s190(1)(h)	67
<ul style="list-style-type: none"> a summary of investigation notices given in the financial year under S49 of the LGR for competitive neutrality complaints; 	LGR s190(1)(i)	73
<ul style="list-style-type: none"> 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. 	LGR s190(1)(j)	73

The following provides references to the relevant pages of this report that relate to the legislative disclosure requirements of the *Public Sector Ethics Act 1994*.

REQUIREMENT	REFERENCE	PAGE
REPORTING		
<p>The chief executive officer of a public sector entity must ensure that each annual report of the entity includes an implementation statement giving details of the action taken during the reporting period to comply with the following sections:</p> <ul style="list-style-type: none">section 15 (Preparation of codes of conduct)section 21 (Education and training)section 22 (Procedures and practices of public sector entities)	PSEA s23	63
PREPARATION OF CODES OF CONDUCT		
<ul style="list-style-type: none">The chief executive officer of a public sector entity must ensure that a code of conduct is prepared for the entity	LGR s182	63
<ul style="list-style-type: none">Publish the report on council's website within 2 weeks of adoption		
EDUCATION AND TRAINING		
<ol style="list-style-type: none">The chief executive officer of a public sector entity must ensure that public officials of the entity are given access to appropriate education and training about public sector ethics.In particular, the education and training must relate to:<ol style="list-style-type: none">the operation of this Act; andthe application of ethics principles and obligations to the public officials; andthe contents of the entity's approved code of conduct; andthe rights and obligations of the officials in relation to contraventions of the approved code of conduct.	PSEA s21	63
PROCEDURES AND PRACTICES OF PUBLIC SECTOR ENTITIES		
<p>The chief executive officer of a public sector entity must ensure that the administrative procedures and management practices of the entity have proper regard to:</p> <ol style="list-style-type: none">this Act and, in particular, the ethics principles and values; andthe entity's approved code of conduct	PSEA s22	63

COMMUNITY AND DISCRETIONARY FUNDING

Section 189 of the *Local Government Regulation 2012* requires that a local government's annual report contain information on the local government's expenditure for the financial year on grants to community organisations.

This information must contain expenditure from each councillor's discretionary fund, the name of each community organisation funded and the amount and purpose of that allocation. In the 2021–2022 financial year, council administered community funding which included the following:

APPLICANT	PROJECT TITLE	AMOUNT ALLOCATED (EXCL GST)
2022 ANZAC DAY COMMEMORATIVE SERVICES		
Bundamba ANZAC Observance Committee	Bundamba ANZAC Day	\$3,403.28
Central Presbyterian Church Ipswich	Ripley Valley ANZAC Day Dawn Service	\$2,752.48
Greater Springfield RSL Sub Branch	2022 ANZAC Dawn Service	\$7,338.51
Ipswich Adventist School	IAS ANZAC Day Dawn Service	\$506.27
Leichhardt Baptist Church	West Ipswich One Mile ANZAC Day Service	\$2,221.59
Marburg & District Residents Association Inc	Marburg ANZAC Day March and Service	\$842.45
Pine Mountain and Districts Historical Society Inc	Pine Mountain ANZAC Day Commemorative Service 2022	\$4,228.00
Redbank Plains RSL Sub Branch	Redbank Plains ANZAC Day 2022	\$2,454.00
Returned and Services League of Australia (Queensland Branch) Rosewood Sub Branch Incorporated	Rosewood ANZAC Day Services and March	\$7,945.60
The Returned & Services League of Australia (Qld Branch) Goodna Sub Branch Inc.	ANZAC Day Commemorative Services	\$14,252.98
TOTAL		\$45,945.16
COUNCILLOR DISCRETIONARY FUNDS		
<i>These allocations are made to community organisations for community purposes</i>		
AEIOU Foundation	Play to Learn!	\$1,500.00
Apprenticeships Queensland Limited	Building Futures 2022	\$2,000.00
Bellbird Park State Secondary College P&C Association	Creative Generation Costumes	\$200.00
Bellbird Park State Secondary College P&C Association	Bellbird Dance Company BSCC	\$451.82
Bellbird Park State Secondary College P&C Association	2021 Drama Showcase Event	\$587.99
Bellbird Park State Secondary College P&C Association	Capture Crew Photography Exhibition	\$1,599.00
Bellbird Park State Secondary College P&C Association	Student Art Exhibition Showcase Event	\$1,615.00
Bellbird Park State Secondary College P&C Association	Drama Company – Masks	\$1,736.00
Bellbird Park State Secondary College P&C Association	African Drumming Group	\$2,999.00
Bellbird Park State Secondary College P&C Association	Pottery Wheels – Art Studios	\$3,521.00
Bindarra Children's Daycare Centre	Improved Shade Structure	\$1,300.00
Boorrumpah Goupong Aboriginal Corporation	Father's and Families Fun Day	\$866.63
Boorrumpah Goupong Aboriginal Corporation	Governance Workshop	\$1,800.00
Bremer State High School	Music Tour	\$500.00
Brisbane Valley Anglers Fishstocking Association Inc.	2021 Springfield Lakes Pest Fishing Competition	\$1,000.00

APPLICANT	PROJECT TITLE	AMOUNT ALLOCATED (EXCL GST)
Brothers Junior Rugby League Football Club Ipswich Incorporated	Season 2022 Training Balls	\$2,970.00
BRT Village Homeowners Association Inc	Equipment purchase	\$1,100.00
Central Districts Cricket Club of Ipswich Inc	Colorbond Enclosure – Groundsman Shed	\$744.31
City of Ipswich Pipe Band Inc.	Purchase new bagpipe chanters	\$1,800.00
Congolese Community of Queensland (Congo Konexion)	Congolese Independence (Cultural) Day 2021	\$1,500.00
Deebing Heights State School	Year 6 Graduation	\$400.00
Deebing Heights State School	Student Rewards Day for 2022	\$1,400.00
Deebing Heights State School P&C Association	School Disco	\$495.00
Deebing Heights State School P&C Association	Outdoor Movie Night	\$1,500.00
Eastern Suburbs ANZAC Day Commemoration Committee Inc	Military History Book Launch	\$895.50
Easts Tigers Basketball Club	New Training Equipment/Uniforms	\$1,700.00
Friends of Lakes Cultural Association Inc	FOLCA Ponnonam 2021	\$1,700.00
Gailes Community House	Gailes Community House 20th Birthday Street Party	\$2,000.00
Gateebil Gurrnung Aboriginal Corporation	Ipswich Murri Cultural Camp	\$2,650.00
Grandchester Model Live Steam Association Inc	Painting materials and equipment	\$1,286.40
Guides Queensland	Electrical work	\$799.00
Guides Queensland	Termite Remediation – Girl Guides Hut – 2B Griiffith Road Ipswich	\$1,000.00
Ipswich and West Moreton Bmx Club	Fridge	\$2,100.00
Ipswich and West Moreton Bmx Club	Essential items	\$3,062.31
Ipswich City Orchestras Incorporated	Classics for a Cause	\$1,000.00
Ipswich Eight Ball Association Incorporated	Blackball Nationals	\$5,500.00
Ipswich Grammar Swimming Club	Marquees	\$200.00
Ipswich Grammar Swimming Club	Celebration and Awards Evening	\$500.00
Ipswich Grammar Swimming Club	Preparation Carnival 2022	\$550.00
Ipswich Knights Soccer Club Inc	Replace Damaged Goals	\$4,500.00
Ipswich Musketeers Sports Club	Female Baseball in Ipswich Celebration	\$737.30
Ipswich Ratepayers and Residents Association Incorporated	Banner for Display	\$200.00
Ipswich Ratepayers and Residents Association Incorporated	Advertising Campaign	\$1,250.00
Ipswich Ratepayers and Residents Association Incorporated	Community Events Marquee	\$1,511.50
Ipswich Softball Association	U14 State Championships	\$700.00
Ipswich Softball Association	U14 Girls Softball State Titles	\$700.00
Ipswich Softball Association	Supporting Girls in sport	\$2,324.29
Ipswich Softball Association	Open Women's B State Championship team	\$2,600.00
Ipswich Softball Association	Supporting our up and coming Olympic Champions !!	\$4,600.00
Ipswich Volunteer Crime Stoppers Committee	Putting a Finger on Crime	\$4,300.00
Lanka Lions Australia Inc	Sri Lankan New Year Cultural Festival 2022	\$2,500.00
Legacy Club of Ipswich Inc.	Printer purchase	\$1,000.00
Leichhardt State School P & C Association	Indigenous Cultural Appreciation	\$1,000.00

APPLICANT	PROJECT TITLE	AMOUNT ALLOCATED (EXCL GST)
Lupang Hinirang Pty Ltd	The Philippines-Australia Autumn Festival 2022	\$1,600.00
Marburg and District Agricultural and Industrial Association Incorporated.	Whirly gigs in Poultry Shed	\$1,496.00
Men of League Foundation	Ipswich Men of League Lunch	\$1,550.00
Mount Marrow State School P&C Association	New BBQ for Mount Marrow	\$600.00
Neighbourhood Watch Australasia Limited – Riverview Neighbourhood Watch	Muscle in Maculata 2022	\$2,000.00
Northsiders Cricket Club	100 year Anniversary Celebration Evening	\$1,750.00
Philippines-Australia Multicultural Association Inc	Multicultural Community Christmas Party	\$1,646.35
Polynesian and African Cross Cultural Advisory Inc	Polynesian and African Closing Year Event	\$1,361.00
Queensland Tamil Mandram (QTM)	Pongal Festival	\$1,707.50
Queensland Pioneer Steam Railway Co-op Ltd	Sleeper Upgrade	\$2,250.00
Queensland Youth And Families Support Services Inc	Riverview Community Christmas	\$1,065.00
Read and Write Ltd	Reading and Literacy Workshops	\$2,050.00
Ripley Valley Basketball Club Inc	Basic equipment set up	\$2,000.00
Ripley Valley Football Club	U8/U9 Goals	\$1,000.00
Ripley Valley State School P&C Association	School Disco	\$2,000.00
Riverview State School	Food Relief Storage Solutions	\$996.00
Roderick Street Community Pre-school and Kindergarten	Replacement of Kindy Refrigerator	\$250.00
Roderick Street Community Pre-school and Kindergarten	Removal of 2 asbestos window awnings	\$550.00
Rosewood Bowls Club	Veteran's Day	\$1,494.00
Rosies Youth Mission Inc.	Rosies Ipswich Branch 10th Birthday Celebration	\$462.40
Rotary Club of Booval (Ipswich) Inc.	Footprints in the Park	\$3,000.00
Skate Synergy Inc	Training Equipment / Jumping Harness	\$1,000.00
Springfield Lakes Nature Care Inc	Volunteer Breakfast	\$1,152.18
Springfield Lakes Nature Care Inc	Connecting Landcare & Bush Care to the community	\$1,591.56
St Edmunds College	Confraternity Rugby League	\$3,500.00
St Mary's College Parents & Friends Association	Annual P&F Gala Dinner	\$3,350.00
Staines Memorial College	IMPACT Celebration (Instrumental Music, Performing Arts, Culture and Talent)	\$3,864.85
Swifts Rugby League Club Purga	Whipper Snipper	\$525.00
Swifts Rugby League Club Purga	Safety Pads For Goal Posts	\$2,417.59
Swifts Rugby League Club Purga	Marquee for Juniors and Womens teams	\$3,900.00
Team Indigenous Corporation	Girls under 17 Rugby League team	\$700.00
The Scout Association of Australia Qld Branch Camira	Scout Group Section Flags	\$1,264.85
Ulysses Club Inc. – Lockyer Branch	Ipswich Toy Run 2021	\$1,010.16
Victory Church Ltd	Christmas Variety Show	\$1,150.00
Victory Church Ltd	First Aid/CPR Training	\$1,620.00
West Moreton Community Kindergarten Inc.	Upgrading Resources for Children of the 21st Century	\$1,000.00
Woodcrest College P&C Association	Recycle!	\$4,000.00
TOTAL		\$149,326.49

APPLICANT	PROJECT TITLE	AMOUNT ALLOCATED (EXCL GST)
ENVIRONMENT AND SUSTAINABILITY FUNDING		
Anita Imhoff	Help for Hilltop Haven	\$798.71
Anita Thompson	Macropods and Birds	\$972.78
Anne Gorissen	Bird ICU	\$779.00
Bat Conservation and Rescue Qld	Flying Fox Barbed-Wire Entanglement Mitigation	\$1,119.55
Bellbird Park State Secondary College	Phoenix Farms	\$1,281.00
Beverley Clarke	Supporting our Wildlife	\$416.64
Beverley Clarke	Support for Wildlife	\$236.95
Collingwood Park State School Parents and Citizens Association	CPSS CareCrow Organic Waste Reduction	\$1,227.27
Garden of Eden Project	Garden of Eden Project Section 6	\$1,432.99
Goodna Headstart Inc.	Classroom Recycling Bins	\$989.60
Goodna State School Parents and Citizens Association	Reduce Classroom General Waste at Goodna State School	\$1,579.03
Griffith University / PowerWells	Raising Awareness of E-Waste Upcycling for Renewable Energy Adoption	\$1,972.44
Jacqueline Edwards	Wildlife Aviary	\$1,000.00
Jasmine Vink	Increasing ability to rescue high bats	\$774.93
Joel Kraay	Feeding the Fortunate	\$200.14
Judy Le Bherz	Back to the Wild Project	\$1,000.00
Nicole Curwen	Rescued and Rehabilitated Ducks and Birds	\$290.25
Orphan Native Animal Rear and Release Association Inc.	Light up the Night	\$1,575.56
Randy Le Bherz	Muck for the Ducks and Birds	\$263.25
Ripley Valley State Secondary College P&C	Improving our Breakfast Club's environmental footprint	\$815.19
Shirlee Oldham	Home for wildlife	\$1,000.00
Shirlee Oldham	Wildlife enclosure	\$1,000.00
The Creche and Kindergarten Association Limited	Brilliant Busy Bees for Ripley Please	\$485.92
Whitehill Church of Christ	Sustainable Lighting Project	\$2,000.00
TOTAL		\$23,211.20
EVENT AND MAJOR COMMUNITY EVENT SPONSORSHIP		
Brassall	Christmas in Brassall	\$10,000.00
Brisbane Roar	Brisbane Roar vs. Adelaide United	\$21,671.00
Chugg Entertainment	CMC Rocks QLD	\$100,000.00
Ipswich Show Society	Ipswich Show	\$45,000.00
Ipswich Teachers Librarian Network	2022 StoryArts Festival SAFI	\$7,179.50
Ipswich Turf Club	Ipswich Cup	\$20,000.00
Limestone Events	The Gathering	\$15,000.00
LiveCity Church	Redbank Plains Christmas Carols	\$15,000.00
Springfield Christian Family	SCG Together Christmas – Christmas Carols (2019, 2020, 2021)	\$15,000.00
Tivoli Miracle Centre	Colours of Christmas (Tivoli)	\$15,000.00
Tivoli Miracle Centre	Countdown with Colour (New Years Eve Celebrations)	\$25,000.00
Willowbank Raceway	2022 Gulf Western Oil Winternationals	\$35,000.00
TOTAL		\$323,850.50

APPLICANT	PROJECT TITLE	AMOUNT ALLOCATED (EXCL GST)
FAÇADE IMPROVEMENT PROGRAM		
Amanda Thalie Claire	Subway Ipswich fresh forward upgrade	\$2,082.86
Beverley Johnston, Colin Flannery & Megan Alyward	Ulster Hotel – Verandah improvements	\$5,000.00
Body Corporate for Stephens Building CTS 14771	Stephens Building	\$3,811.36
Brita Pty Ltd	Greenhams Facade Refurbishment	\$7,500.00
Hoe-Inn	Hoe-Inn Facade	\$2,301.26
Ipswich Commercial Dot Com Pty Ltd t/a Ray White Ipswich Commercial	Ellenborough House Revitalisation Project	\$6,000.00
JKR Commercial Pty Ltd	94-100 Brisbane Laneway Project	\$7,500.00
Lindsay Street Asset Trust	Heritage awning restoration	\$7,500.00
Nolans Properties	Nolans Properties Facade Refurbishment	\$5,005.50
P & J Asia Pty Ltd	Shop outdoor ceiling renovation	\$7,500.00
S & J Mallet P/L	Awning 156	\$6,818.18
Strictly Coffee	Fresh facelift	\$3,203.50
The Retro Diner	Exterior Upgrade	\$3,870.00
The Rusty Nail	New Shop Front	\$6,727.89
Trustee for Sharmalaw Superfund	89 Brisbane Street Enhancement Project	\$7,500.00
Walker Pender Group Pty Ltd	Improvement of building facade	\$7,500.00
TOTAL		\$89,820.55
IN-KIND ASSISTANCE		
Brassall Christmas in the Park Inc.	Brassall Christmas in the Park	\$160.00
Brisbane Valley Anglers Fishstocking Association Inc.	2021 Charlton's Tackle's Springfield Lake Pest Fish Fishing Competition	\$895.55
Cancer Council Queensland	City of Ipswich Relay for Life 2021	\$2,985.74
Cancer Council Queensland	Ipswich Relay for Life 2022	\$2,263.63
Central Presbyterian Church Ipswich	Ripley Valley Anzac Day Dawn Service	\$46.66
Central Presbyterian Church Ipswich	Christmas in the Valley 2021	\$3,226.53
Gailes Community House	2021 Christmas on Karina	\$705.00
Gailes Community House	Kidz Biz in the Park	\$1,090.65
Goodna State School Parents and Citizens Association	Community Christmas Carols	\$1,799.00
Goodna Street Life Inc.	Ipswich Easter Spectacular	\$759.55
Goodna Street Life Inc.	GSL Halloween Fair	\$2,272.41
Greater Springfield RSL Sub Branch	2022 ANZAC Dawn Service	\$48.67
Ipswich & District Rifle Club Inc.	Open Prize Meeting	\$468.60
Ipswich and West Moreton Bmx Club	BMXSQ Shootout Series	\$688.65
Ipswich and West Moreton Bmx Club	Pre States and State Titles Bmx Qld	\$9,307.14
Ipswich Field Archery Club	Gavin Brown Memorial Shoot	\$902.55
Ipswich Field Archery Club	Qld Series Points Shoot	\$1,006.45
Ipswich Hockey Association Inc	Queensland School Sports 10-12yrs Hockey State Championships	\$1,782.73
Ipswich Orpheus Chorale Inc.	Best of British	\$1,463.45
Lanka Lions Australia Inc	Sri Lankan New Year Cultural Festival 2022	\$1,554.60
LiveCity Church	Redbank Plains Community Christmas Carols 2021	\$4,289.03

APPLICANT	PROJECT TITLE	AMOUNT ALLOCATED (EXCL GST)
Lupang Hinirang Pty Ltd	The Philippine Australian Autumn Festival 2022	\$6,281.00
Marburg and District Agricultural and Industrial Association Incorporated.	Christmas Carnival	\$640.65
Marburg and District Agricultural and Industrial Association Incorporated.	Agricultural Show	\$2,337.96
Moggill-Mt Crosby Lions Club Inc	The Recruitment 24/7 Ipswich100 Bike Ride	\$390.85
Neami National	Living and Learning Centre Launch	\$596.99
Neighbourhood Watch Australasia Limited – Riverview Neighbourhood Watch	Muscle in Maculata 2022	\$1,042.47
Pine Mountain & District Progress Association	Carols in the Park	\$508.65
Pine Mountain & Districts Historical Society Inc	Pine Mountain ANZAC Day Commemorative Service 2022	\$262.34
Pine Mountain & Districts Historical Society Inc	Remembrance Day	\$450.77
Queensland Council Of Unions Ipswich Labour Day Committee	Ipswich Labour Day	\$2,036.05
Queensland Pioneer Steam Railway Co-op Ltd	Rhapsody of Road and Rail	\$3,992.36
Raceview Congregational Fellowship Inc	Carols under the Big tree	\$1,302.65
Returned & Services League of Australia (Queensland Branch) Redbank Sub Branch	ANZAC Day Commemoration Service	\$297.80
Returned and Services League of Australia (Queensland Branch) Rosewood Sub Branch Incorporated	Remembrance Day Service (Witches Hats – no charge)	-
Rosewood Agricultural & Horticultural Association Inc.	Rosewood Show	\$4,676.60
Rugby League Ipswich	Rugby League Ipswich Finals Series	\$706.28
Society for Growing Australian Plants Ipswich t/a Native Plants Queensland Ipswich Branch	Native Plant Sale & Enviro Day	\$286.85
Springfield Christian Family	Springfield Carols	\$5,178.40
Springfield Lakes Radio Yacht Club	South Queensland DF65 Championship	\$148.90
Tennis Seniors Queensland Inc	2022 TSQ Claycourt Championships	\$818.01
The Queensland Pagan Collective T/A The You Can Heal Yourself Foundation	The Witches Night Market	\$1,348.25
Varnam Cultural Society (QLD) Inc.	The Greater Springfield Community Festival	\$4,382.80
Westminster Warriors Soccer Club Inc.	QCSA State Titles 2021	\$2,529.60
Westminster Warriors Soccer Club Inc.	Grand Final Day	\$3,022.60
Westminster Warriors Soccer Club Inc.	QCSA State Titles Soccer Event 2022	\$3,784.20
Westside Christian College	Christian Schools Cross Country Carnival	\$3,410.05
TOTAL		\$88,149.67
MAJOR FUNDING		
Amberley District State School P & C Association	Provision of Portable Clean Fresh Drinking Water for Children at all Times	\$3,014.40
Bellbird Park P&C Association	Lighting Infrastructure for Performing Arts Centre	\$15,000.00
Brisbane Bangla School Inc	Mother Language Monument	\$15,000.00
Central Presbyterian Church Ipswich	Christmas in the Valley 2021	\$15,000.00
Central Presbyterian Church Ipswich	Christmas in the Valley 2022	\$15,000.00
City of Ipswich Pipe Band Inc.	Accessible Toilet Upgrades	\$15,000.00
Dinmore Bushrats Soccer & Sports Club Inc	Canteen Block	\$15,000.00
Eastern Suburbs ANZAC Day Commemoration Committee Inc	ANZAC Day sound system and services	\$2,868.57

APPLICANT	PROJECT TITLE	AMOUNT ALLOCATED (EXCL GST)
Fearless Towards Success (FTS)	FTS Peer Mentoring Cultural Art and Recreational Fishing Program	\$6,000.00
Fearless Towards Success (FTS)	FTS Peer Mentoring Recreational Fishing Program x 2 rounds	\$8,230.13
Goodna Street Life Inc.	Ipswich Easter Spectacular	\$13,000.00
Guides Queensland	Ceiling/Roof Repair and Smoke Alarm Upgrade	\$15,000.00
Ipswich and West Moreton Bmx Club	Track upgrade	\$15,000.00
Ipswich Assist	Streetlinks	\$15,000.00
Ipswich Croquet Club	Croquet Hoops Upgrade	\$2,590.00
Ipswich East State School P&C Association	Pool Heating Upgrade	\$15,000.00
Ipswich Grammar Swimming Club	Ipswich Grammar Swimming Club start-up	\$12,818.34
Ipswich Hospital Foundation	2022 Park2Park	\$10,000.00
Ipswich Hospital Museum Inc	Unlocking the History of Ipswich Hospital	\$11,628.60
Ipswich Musical Theatre Company Inc	Pirates of Penzance	\$15,000.00
Ipswich State High School P&C Association	Girls Rugby League storage shed and gym equipment	\$9,028.00
Karalee Community Kindergarten Inc	Karalee Community Kindergarten Yarning Circle Firepit	\$14,600.00
Kruger Parade Baptist Church	Kruger Easter Festival 2022	\$5,000.00
Life Without Barriers	Transition 2 Adulthood Event	\$581.24
Lions Club of Rosewood Inc	Rosewood Lions Christmas Street Carnival	\$4,830.00
Marburg and District Agricultural and Industrial Association Incorporated	Christmas Carnival	\$5,700.00
Marburg and District Agricultural and Industrial Association Incorporated	Agricultural Show	\$13,622.73
Mates4Mates Limited	Social Connection for Veterans	\$4,139.00
Northern Suburbs Leagues Club Ipswich Inc.	Purchase of audio-visual and other equipment	\$9,086.36
Philippines-Australia Multicultural Association Inc	PAMA SpringFest 2022	\$13,494.00
Playgroup Queensland Ltd	Messy Play Matters	\$1,831.30
Queensland Bridge Association	Purchase of electronic equipment and software for the Ipswich City Contract Bridge Club	\$4,884.00
Queensland Pioneer Steam Railway Co-op Ltd	The Symphony of Steam	\$15,000.00
Raceview Congregational Fellowship Inc	Christmas Carols	\$4,488.00
Raceview Congregational Soccer Club Inc	GPS Field Linemarking machine	\$15,000.00
Riverview State School	Coordinated Parenting Support Capacity Building for Riverview	\$8,184.60
Roderick Street Community Pre-school and Kindergarten	Replacement of playground equipment and committee shed	\$14,249.46
Rosewood Agricultural & Horticultural Association Inc.	2022 Rosewood Show & Bull Ride	\$11,777.87
Rosewood Bowls Club	Replacement Mower	\$8,300.00
Rotary Club of Ipswich City Inc	The 2022 Ipswich Hobbies & Lifestyle Expo	\$13,860.00
Spring Mountain State School P&C	Spring Mountain Community Garden	\$15,000.00
Springfield Lakes State School Parents & Citizens Association	Playground safety upgrade	\$3,229.00
The Good Foundation	Jamie's Ministry of Food Emergency Food Relief Program	\$15,000.00
V.I.T.A.L. ProJeX	MindTrax – Interactive Trauma Dissolving Videos	\$15,000.00
Varnam Cultural Society (QLD) Inc.	The Greater Springfield Community Festival (formerly Multicultural Tamil & Indian New Year Celebrations)	\$3,333.71

APPLICANT	PROJECT TITLE	AMOUNT ALLOCATED (EXCL GST)
Vedanta Centre of Sydney – Brisbane Chapter	Supply and Installation of a Coldroom and Refrigeration System	\$15,000.00
Whitehill Sports Club Inc	Equipment Purchase – Portable Goal Posts & Folding Marquee	\$13,282.00
Woodcrest State College	Rising Stars Musical Talent Quest	\$4,975.00
Woogaroo Sports Club	2021/2022 Long Course Preparation Meet	\$6,550.00
Wounded Heroes Association Incorporated	Veterans Centre Fit-Out	\$7,160.91
Y-Care (South East Qld) – YMCA Springfield Central Sport and Community Centre	Youth Fun: School Holidays and Beyond	\$12,562.82
Y-Care (South East Queensland) – The Villa Ipswich Community Centre	Know Your Why – activating The Villa Ipswich Community Centre	\$4,226.09
TOTAL		\$528,126.13
MEMORABILIA PROJECT – DOMESTIC AND FAMILY VIOLENCE PREVENTION FUNDING		
Fearless Towards Success (FTS)	Respectful Relationships (FTS)	\$9,090.91
Queensland Police Citizens Youth Welfare Association (QPCYWA) – PCYC Queensland	RUBY Program – PCYC Ipswich	\$10,000.00
Rotary Club of Ipswich City Inc	Ipswich Domestic Violence Sails and Playground	\$10,000.00
The Allison Baden-Clay Foundation	A Level Playing Field	\$10,000.00
The Domestic Violence Action Centre	Consent and Healthy Relationship Animated Video – Educational Resource	\$10,000.00
Victory Church Ltd	Breaking Cycle Outbursts of Anger	\$6,500.00
Women's Crisis Support Service Inc	Women's Social, Education and Well Being Groups	\$5,513.75
TOTAL		\$61,104.66
MINOR FUNDING		
Agility Dog Club of Queensland Inc	Membership and Class Management	\$2,000.00
ALARA Qld Limited	Around the Kitchen Table	\$1,000.00
Anglican Parish of Rosewood	Marburg Community Carols Evening	\$312.80
Bellbird Park P&C Association	Art Exhibition	\$1,759.00
Brisbane Legends Inc	Women Badminton Tournament	\$500.00
Collingwood Park State School Parents and Citizens Association	Yarning Circle	\$2,000.00
Gailes Community House	2021 Christmas on Karina	\$1,590.45
Goodna State School Parents and Citizens Association	Community Christmas Carols	\$603.14
Ipswich and West Moreton Bmx Club	Open Day 2021	\$2,000.00
Ipswich Kart Club Inc	Come and Try Day Safety Equipment	\$1,440.00
Ipswich Musical Theatre Company Inc	Beauty and the Beast Jr	\$782.29
Neami National	Wellbeing Fair	\$2,000.00
Rotary Club of Goodna Inc	Community Imagination Library Support	\$2,000.00
STAR Community Services Ltd	Break Down Barriers – Be Heard Be Seen	\$720.00
Stride Mental Health – headspace Ipswich	Life Hack Pack	\$1,489.00
Swifts Hockey Club Inc	Player Safety & Equipment	\$1,599.28
Whitehill Sports Club Inc	Equipment Purchase – Line Marking Machines	\$1,812.70
Y-Care (South East Qld) – YMCA Springfield Lakes Community Centre	Term 1&2 School Holiday Programs 2022	\$950.66
TOTAL		\$24,559.32

APPLICANT	PROJECT TITLE	AMOUNT ALLOCATED (EXCL GST)
QUICK RESPONSE FUNDING		
Australian Railway Historical Society Queensland Division	Rosewood Township Grass Clearing	\$909.09
Leichhardt State School P & C Association	Tell Me A Story	\$800.00
Marburg & District Residents Association Inc	Black Snake Creek Festival	\$1,000.00
Playgroup Queensland Ltd	Educational resources to support early childhood development	\$891.20
Queensland Justices Association Western Suburbs Branch	Welcome Kits	\$534.55
Ripley Valley State Secondary College P&C	Australia Day Community Event	\$798.32
Riverview State School	Pick me up Yoga	\$681.82
Rosewood Bowls Club	Bowls Green surrounds maintainance	\$1,000.00
Rotary Club of Ipswich Inc	Youth Speak Public Speaking Competition 2021	\$270.00
Springfield Lakes Nature Care Inc	Monitoring Greater Gliders	\$431.02
Swifts Hockey Club Inc	Sun Protection	\$1,000.00
The Domestic Violence Action Centre	Domestic Violence Remembrance Ceremony	\$680.00
The Potters House Christian Fellowship Church	Poly Flava 2022	\$1,000.00
TOTAL		\$9,996.00
REGIONAL ARTS DEVELOPMENT FUND (RADF)		
Christopher Robert Inwood	Giving Hope is Everything	\$5,247.82
Fusion Arts Inc	Shrek Jr – The Musical	\$5,000.00
Kate Douglas	Remnants of the Past	\$10,000.00
Kim Huynh	The Obscure Files Proof of Concept/Pilot Episode	\$15,000.00
Laurie McLeod	Life in the Interface	\$5,491.32
Lincoln Austin	Beginner's Neon	\$1,000.00
Priscilla Joan Lawrence	Attendance at Australasian Quilt Convention	\$1,481.60
Rachel L North	Texture and Colour: evocation of lived experiences of the landscape	\$9,980.00
Sharron Melinda Mirii Bell	Mawang Buwanha	\$10,000.00
Steph Vajda	The Other Side (of depression)	\$10,000.00
Toni Risson	Telling Digital Stories	\$780.00
TOTAL		\$73,980.74
SMALL BUSINESS RESILIENCE AND GROWTH PROGRAM		
AccessAbility Occupational Therapy	Go Digital	\$1,000.00
Ace Computer World	Reinvigorate	\$1,000.00
Adrienne Taiaroa	Reinvigorate	\$1,000.00
AJ & MA Gleeson	Reinvigorate	\$677.27
Articulate Framing	Reinvigorate	\$975.00
ARTtime Supplies	Reinvigorate	\$1,000.00
Aussie Reborn Supplies	Go Digital	\$1,000.00
Australian Warbird Services	Reinvigorate	\$1,000.00
B K Kaila Pty Ltd	Reinvigorate	\$1,000.00
Bachmayer Accounting	Go Digital	\$1,000.00
Baird & Hayes	Go Digital	\$1,000.00

APPLICANT	PROJECT TITLE	AMOUNT ALLOCATED (EXCL GST)
BAKED by Joseph & Ann	Reinvigorate	\$1,000.00
Battery World Ipswich	Reinvigorate	\$1,000.00
Beauty on Belle Pty Ltd	Reinvigorate	\$1,000.00
Bebold Properties	Reinvigorate	\$1,000.00
Bell Yard Driver Training	Reinvigorate	\$1,000.00
Bella Boutique on Glebe	Reinvigorate	\$1,000.00
Big Gun Pest Control	Reinvigorate	\$900.00
Birchall & Partners – Architects Pty Ltd	Reinvigorate	\$900.00
Black Blue White Pty Ltd	Go Digital	\$1,000.00
Boettchers Estate Agents	Reinvigorate	\$1,000.00
BOMO Bandwagon Pty Ltd	Reinvigorate	\$1,000.00
Bow Tie Pets	Go Digital	\$909.09
Brad Kearton Jewellers	Reinvigorate	\$1,000.00
Briella Beautiful	Reinvigorate	\$1,000.00
Bundamba Takeaway	Reinvigorate	\$1,000.00
Buttons & Bows Photography	Go Digital	\$1,000.00
Cadoo Martial Arts Pty Ltd	Go Digital	\$1,000.00
Carousel HR Consulting Pty Ltd	Reinvigorate	\$1,000.00
Casa Mia Licensed Cafe Restaurant and Function Center	Reinvigorate	\$905.45
CCLS Discretionary Trust t/a Ipswich Laundry Service	Go Digital	\$1,000.00
Chai House	Go Digital	\$1,000.00
Chalk Electrical Pty Ltd	Go Digital	\$1,000.00
Chermside Holdings (QLD) Pty Ltd	Go Digital	\$1,000.00
Coffee Guru Brookwater	Go Digital	\$1,000.00
Compass Tattoo Pty Ltd	Reinvigorate	\$902.00
Cool Beans Underwear Pty Ltd	Go Digital	\$1,000.00
Cotter Accountancy	Reinvigorate	\$835.00
Country Motel Ipswich	Reinvigorate	\$1,000.00
D & D Insulation and Sheet Metal Pty Ltd	Go Digital	\$712.73
Dannath Pty Ltd t/a Obelisk Pickleball	Go Digital	\$1,000.00
Darling St Chapel	Go Digital	\$1,000.00
Diamond Murphy Group Pty Ltd ATF Price Family Trust t/a Price Attack Redbank Plaza	Reinvigorate	\$931.82
Dippin Dots Ice Cream – Mobile Van	Reinvigorate	\$910.00
Doggy Dogma	Reinvigorate	\$1,000.00
Dundies Pty Ltd	Business Owner Development	\$1,500.00
Ee Enterprise Pty Ltd	Go Digital	\$1,000.00
Egg Photography	Go Digital	\$1,000.00
Elisha Rashleigh t/a Studio Abacus	Reinvigorate	\$1,000.00
Ella Bache Springfield	Reinvigorate	\$1,000.00
Ellen & Rod	Go Digital	\$900.00

APPLICANT	PROJECT TITLE	AMOUNT ALLOCATED (EXCL GST)
E-Signs and Designs	Reinvigorate	\$1,000.00
Ethical Caring Group	Go Digital	\$900.00
Expert Energy Co Pty Ltd	Go Digital	\$1,000.00
Express2Fun Pty Ltd t/a KidsWantU	Go Digital	\$1,000.00
F.A.S.T. First Aid Training	Go Digital	\$1,000.00
Fallu McMillan Lawyers Pty Ltd	Go Digital	\$960.00
Fast Phone Screen Repairs Pty Ltd	Reinvigorate	\$1,000.00
Flinders View Takeaway	Reinvigorate	\$1,000.00
Get Going Pty Ltd	Business Owner Development	\$1,500.00
GlobalSat Pty Ltd	Reinvigorate	\$1,000.00
GMP Painters Pty Ltd	Go Digital	\$1,000.00
Grant Walker Plumbing	Reinvigorate	\$1,000.00
Grubs Trust t/a My Local Market	Go Digital	\$900.00
Habchi E & M and Castellana D & T t/a Louies Fruit Market	Reinvigorate	\$1,000.00
Hawkshaw Pty Ltd	Go Digital	\$1,000.00
Heritage City Photos	Go Digital	\$1,000.00
Heritage Conveyancing	Reinvigorate	\$1,000.00
HM Hair	Reinvigorate	\$1,000.00
Iced Tea Co	Reinvigorate	\$990.17
Imbibis Craft Distillery	Reinvigorate	\$999.09
In Cahoots Co	Reinvigorate	\$990.00
Infinity Bookkeeping & Accounting Services Pty Ltd	Go Digital	\$1,000.00
Ipswich City Auto Electrical	Reinvigorate	\$1,000.00
Ipswich Massage & Herbal Spa	Go Digital	\$1,000.00
Ipswich Twilight Markets	Go Digital	\$1,000.00
Ironbark Gearbox Repairs Pty Ltd t/a Ipswich Gearbox Repairs	Reinvigorate	\$1,000.00
JC Golf Coaching Pty Ltd	Go Digital	\$1,000.00
JM SA Connell Pty Ltd t/a Connells Property Maintenance	Go Digital	\$909.07
Julesart	Reinvigorate	\$1,000.00
K & I McDonald Group Pty Ltd	Reinvigorate	\$1,000.00
Kancee Pty Ltd t/a GT Air	Go Digital	\$1,000.00
Karalee Family Dental	Reinvigorate	\$1,000.00
Keidges Farm Equipment	Go Digital	\$1,000.00
Kidd, Kevin Michael	Go Digital	\$899.00
Leading Fire Services	Go Digital	\$1,000.00
Little Black Kat Creative	Go Digital	\$1,000.00
Loan Market Greater Springfield	Reinvigorate	\$1,000.00
LongBoost Performance Parts	Reinvigorate	\$1,000.00
Loz Life	Go Digital	\$1,000.00
Maddog Composites	Reinvigorate	\$986.80

APPLICANT	PROJECT TITLE	AMOUNT ALLOCATED (EXCL GST)
Mama Macs Macarons Pty Ltd	Go Digital	\$990.00
Marburg Hotel	Reinvigorate	\$1,000.00
Marshall Mining & Engineering Solutions Pty Ltd ATF The Marshall Family Trust	Go Digital	\$1,000.00
Miljaro PL The Trustee for Mabala126 Trust t/a Lost Money Detectives PL	Go Digital	\$1,000.00
My Local Health	Go Digital	\$1,000.00
National Child Care Sales	Go Digital	\$1,000.00
Nicholas St Convenience	Reinvigorate	\$1,000.00
Nu-Look Carpet and Upholstery Cleaning	Go Digital	\$454.55
NY Dance Pty Ltd	Reinvigorate	\$1,000.00
Oikos Cafe Ipswich	Go Digital	\$1,000.00
Orchard Business Advice	Go Digital	\$1,000.00
Orchard Financial Advice	Go Digital	\$1,000.00
OzSrio Pizza & Cafe	Go Digital	\$1,000.00
P&L Accountants Pty Ltd	Go Digital	\$1,000.00
Pam Hart Photography and Consultancy	Go Digital	\$900.00
Patriot Exercise Physiology	Go Digital	\$963.64
Pocket Retreats	Reinvigorate	\$1,000.00
Pool Maintenance & Safety Aust	Go Digital	\$1,000.00
Prestige Wrought Iron	Go Digital	\$1,000.00
Quest Ipswich	Go Digital	\$1,000.00
Quest Springfield Central	Reinvigorate	\$1,000.00
Remick Maintenance	Go Digital	\$1,000.00
River City Connections Pty Ltd ATF Cunningham Family Trust	Reinvigorate	\$1,000.00
Seed Coffee	Go Digital	\$900.00
Shirt Armoury	Reinvigorate	\$1,000.00
Smits Pty Ltd t/a MIACOR IT	Go Digital	\$965.00
Smoke N Fire Pty Ltd	Go Digital	\$1,000.00
Snap Lawns & Maintenance	Go Digital	\$1,000.00
Soap Cult Australia	Reinvigorate	\$1,000.00
Socks Media t/a Christopher Leahy Photography	Go Digital	\$1,000.00
Soulfit Studio	Go Digital	\$1,000.00
Spill the Beans Takeaway & Cafe Pty Ltd	Reinvigorate	\$1,000.00
Springfield Health & Fitness and Hypoxi Springfield	Reinvigorate	\$1,000.00
Springfield Markets	Go Digital	\$1,000.00
Steffan Town Planning	Reinvigorate	\$705.45
Sunshine Coast Disability Services Pty Ltd	Go Digital	\$1,000.00
Sweet Treat Platters and Bakery	Reinvigorate	\$1,000.00
T & K Sharman Pty Ltd	Reinvigorate	\$1,000.00
Tash Maree Travel	Reinvigorate	\$747.04
TG Earthmoving Pty Ltd ATF The Gleeson Family Trust	Reinvigorate	\$909.09

APPLICANT	PROJECT TITLE	AMOUNT ALLOCATED (EXCL GST)
The Aesthetic Company	Reinvigorate	\$1,000.00
The Beauty Boss VA	Go Digital	\$1,000.00
The Dancer's Shop	Reinvigorate	\$1,000.00
The Rusty Nail	Reinvigorate	\$1,000.00
The Sauce Cafe	Reinvigorate	\$1,000.00
The Soul Nook Collective	Reinvigorate	\$909.09
The Sourdough Co Pty Ltd	Reinvigorate	\$931.57
The Studio of Performing Arts	Go Digital	\$1,000.00
The Trustee for RDS Family Trust	Go Digital	\$910.00
Ulli's New Age Rockz	Reinvigorate	\$852.08
Union Institute of Language	Go Digital	\$1,000.00
UTTER Training	Go Digital	\$1,000.00
Valley Skin and Beauty	Reinvigorate	\$1,000.00
Visions of Blue Counselling	Go Digital	\$1,000.00
Watt Energy Solutions Pty Ltd	Reinvigorate	\$1,000.00
Wealthy Minds	Reinvigorate	\$1,000.00
Woodlands of Marburg	Reinvigorate	\$1,000.00
WOW! Mobility & Rehab	Go Digital	\$870.00
Yamanto Country Markets	Go Digital	\$1,000.00
Zerofloat Pty Ltd	Go Digital	\$1,000.00
TOTAL		\$148,000.00
VIVA CRIBB BURSARY		
Goodna Special School	Embedding First Nations language, learning and history in our school	\$5,000.00
TOTAL		\$5,000.00

KEY TERMS

TERM	DEFINITION
Advocacy	Advocacy is support and action by individuals, organisations, groups and other community members in support of or against a particular issue or policy.
Annual Report	Legislatively required to be produced annually, the Annual Report details council's progress and financial performance with the implementation of the city's vision as reflected in the Corporate Plan. The report is publicly available on council's website.
Assets	Assets are tangible and intangible holdings, possessions, capital or resources belonging to and controlled by council.
Budget	The annual budget outlines revenue and planned capital and operational expenditure approved for a financial year. The budget document is publicly available on council's website.
Capital works program	The capital works program is an annual program of activities of building, engineering and other works that council adopts to create, construct and install assets and other facilities. For council, the program's projects typically include construction of buildings, roads and bridges, structures, parks and playgrounds.
Commercial business unit	A commercial business unit is a unit of a local government that conducts business in accordance with the key principles of commercialisation (e.g. clarity of objectives; robust governance and competitive neutrality) in order to maximise benefits to customers and the community. Ipswich Waste Services is council's sole commercial business unit.
Community	Community includes Ipswich's residents, ratepayers, businesses, investors, visitors and tourists.
Community engagement	Community engagement is the process council utilises to build relationships with community organisations and/or groups of individuals united under a common cause or objective and work collaboratively with them towards common goals that benefit the engaged stakeholder and the wider community.
Competitive neutrality	Competitive neutrality concerns local government business activities which are in competition with the private sector should not have competitive advantages or disadvantages simply by virtue of their council ownership or control.
Core Business	Core business is those activities which are undertaken to meet the community's needs. These items are reflected in council's services catalogue.
Core values	Council adheres to five values – Collaboration, Communication, Integrity, Efficiency, and Leadership.
Corporate Plan	The Corporate Plan is a strategic document which shapes the path to achieve the strategic direction of council. It should outline performance measures and targets for monitoring progress in achieving our vision for the future of the city. Council's current Corporate Plan is iFuture – available on council's website.
Governance	Governance is council's process by which it makes and implements decisions, is controlled and managed, is directed and reviewed.
iFuture	<p>Councils in Queensland are required to engage with their communities, and adopt a five-year corporate plan which outlines:</p> <ul style="list-style-type: none"> the strategic direction of the council how the council will measure its progress towards achieving its vision. <p>iFuture is council's Corporate Plan and key strategic document that guides our annual operations.</p>
iGO Public Transport Advocacy and Action Plan	The Ipswich Transport Plan (iGO) that outlines council's aspirations to Advance Ipswich's transport system and guide future transport policy, resourcing and investment decision-making.
Ipswich Planning Scheme	The Ipswich Planning Scheme is the statutory local planning instrument that provides the framework for managing development in the Ipswich local government area in an integrated, efficient, effective, transparent and ecologically sustainable way. The scheme was prepared in accordance with the requirements of the (now repealed) <i>Integrated Planning Act 1997</i> . A new planning scheme is currently under development.
Local Government Act 2009	The <i>Local Government Act 2009</i> is the principal legislation which provides the legal framework for Queensland's local government sector.

TERM	DEFINITION
Local Government Area (LGA)	The Local Government Area (LGA) is an administrative division of the State of Queensland for which council is responsible for managing.
Local Government Regulation 2012	<i>The Local Government Regulation 2012</i> is subordinate legislation to the <i>Local Government Act 2009</i> .
Long-Term Financial Forecast (LTFF)	The Long-Term Financial Forecast (LTFF) accompanies the budget and includes a similar estimation of revenue, expenses and capital expenditure but for a longer period of time, in this case 10 years. The LTFF should set out the economic and fiscal outlook for Ipswich and include capital expenditure, expense and revenue estimates for the current financial year, the budget year and nine forward financial years. From its assumptions, the LTFF sets the desired financial boundaries within which the organisation can plan for its future.
Operational Plan	The annual Operational Plan sets key priority projects and actions that will be undertaken in a one-year period of the Corporate Plan. The Operational Plan allows council to manage its responsibilities and continue to engage with the community and report on its progress towards success. Operational Plans must align with the annual budget. Operational Plans are required under the <i>Local Government Act 2009</i> (The Act) and <i>Local Government Regulation 2012</i> (The Regulation).
Policy	A policy sets out council's strategic position, viewpoints and values, and assists decision-making on matters that often impact on, and are of concern to, the community. Some policies (statutory policies) are a requirement of legislation and ensure compliance with statutory obligations. Other policies are developed to address matters that impact our residents and businesses and/or the administration of council funds (e.g. Ipswich Enviroplan Program and Levy Policy). They may also set a strategic direction for council or articulate council's position on an issue affecting the community.
Procedure	A procedure details a series of steps or processes that define the how, when and who is required to perform a function under council's policy or administrative directives. Procedures are largely internal documents.
Project	A project is a temporary endeavour undertaken to create a unique product, service or result. A project differs from operations in that: <ul style="list-style-type: none"> operations are performed by relatively stable teams through ongoing and repetitive processes and are focused on sustaining the organisation projects are performed by temporary teams (i.e. teams established for the specific purpose of delivering the project), are non-repetitive and provide unique deliverables.
Quarterly Report	Section 174 of the <i>Local Government Regulation 2012</i> requires the chief executive officer to present a written assessment of the local government's progress towards implementing the annual Operational Plan at meetings of the local government held at regular intervals of not more than three months. Council meets this requirement through the preparation of a Quarterly Corporate Performance Report, which provides substantive evidence for council and the community of progress in delivering on the annual Operational Plan each quarter.
Risk management	Risk management is concerned with the processes and activities relating to the identification, evaluation and controlling of an organisation with regard to risk as outlined in the Australian Standard AS/NZS ISO 31000:2009 Risk management: principles and guidelines.
Services catalogue	The services catalogue lists all categories of core business which can include services legislated to council e.g. licensing food businesses, and those non-legislated or discretionary services e.g. providing free immunisation clinics for high school children.
Stakeholder	A stakeholder is any person, group or organisation who can place a claim on an organisation's attention, resources or output, or is affected by that output. They have a stake in the organisation, something at risk, and therefore something to gain or lose as a result of corporate activity.
Strategic planning	The overarching continuous and systematic process council uses to identify future outcomes, how these outcomes will be achieved, and their success measured.
Strategy	A strategy is a long-term document that sets out council's strategic position and direction for particular issues e.g. transport; liveability; sustainability; physical activity; tourism etc. A strategy captures the following elements for council: where we are, where we are going, how we will get there, and how we will know when we get there.
Community funding and support	Community funding and support is concerned with community outbound financial and in-kind support.



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