

IPSWICH CITY COUNCIL ■ ANNUAL REPORT



ABOUT THIS REPORT

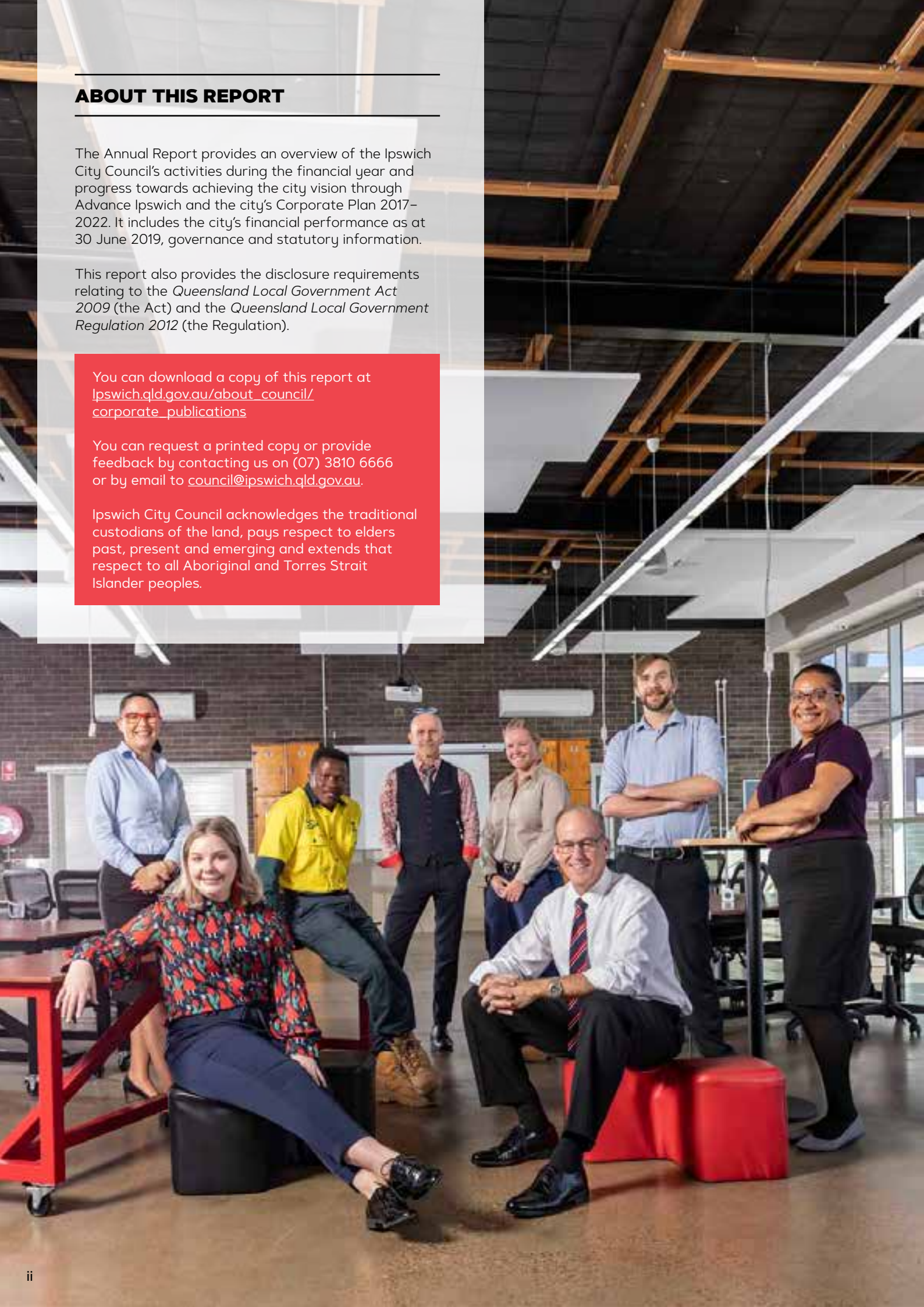
The Annual Report provides an overview of the Ipswich City Council's activities during the financial year and progress towards achieving the city vision through Advance Ipswich and the city's Corporate Plan 2017–2022. It includes the city's financial performance as at 30 June 2019, governance and statutory information.

This report also provides the disclosure requirements relating to the *Queensland Local Government Act 2009* (the Act) and the *Queensland Local Government Regulation 2012* (the Regulation).

You can download a copy of this report at ipswich.qld.gov.au/about_council/corporate_publications

You can request a printed copy or provide feedback by contacting us on (07) 3810 6666 or by email to council@ipswich.qld.gov.au.

Ipswich City Council acknowledges the traditional custodians of the land, pays respect to elders past, present and emerging and extends that respect to all Aboriginal and Torres Strait Islander peoples.



CONTENTS

OUR CITY	2	COMMUNITY REFERENCE GROUPS	52
ABOUT IPSWICH	3	SUSTAINABILITY STRATEGY	52
MESSAGE FROM THE CEO	4	PARTICULAR RESOLUTIONS	53
MESSAGE FROM THE INTERIM ADMINISTRATOR	5	LOCAL GOVERNMENT COOPERATION	53
IPSWICH IN PROFILE	6	REGISTERS AND RECORDS	53
IPSWICH IN NUMBERS	8	INTERNAL AUDIT	54
OUR PERFORMANCE	10	RISK MANAGEMENT AND ACCOUNTABILITY	56
CELEBRATING OUR PERFORMANCE	11	GOVERNANCE COMMERCIAL	58
DELIVERING THE VISION: THE CORPORATE PLANNING FRAMEWORK	12	BENEFICIAL ENTERPRISES	59
ADVANCE IPSWICH	14	IPSWICH CITY PROPERTIES PTY LTD	59
THEME 1 – STRENGTHENING OUR LOCAL ECONOMY AND BUILDING PROSPERITY (JOBS)	16	IPSWICH CITY DEVELOPMENTS PTY LTD	60
THEME 2 – MANAGING GROWTH AND DELIVERING KEY INFRASTRUCTURE	20	IPSWICH CITY ENTERPRISES PTY LTD	60
THEME 3 – CARING FOR OUR COMMUNITY	24	IPSWICH CITY ENTERPRISES INVESTMENTS PTY LTD	60
THEME 4 – CARING FOR OUR ENVIRONMENT	30	CHERISH THE ENVIRONMENT FOUNDATION LIMITED	61
THEME 5 – LISTENING, LEADING AND FINANCIAL MANAGEMENT	32	IPSWICH WASTE SERVICES	61
GOVERNANCE ELECTED AND APPOINTED	36	CODE OF COMPETITIVE CONDUCT	65
FORMER MAYOR AND COUNCILLORS	37	CHANGES TO TENDERS	65
COUNCILLOR REMUNERATION	37	GOVERNANCE FINANCIAL POLICY	66
COUNCILLOR CONDUCT DISCLOSURES	38	REVENUE POLICY	67
COUNCILLOR REIMBURSEMENTS	39	DEBT POLICY	68
COUNCILLOR MEETING ATTENDANCE	40	RATE CONCESSION POLICY	69
OVERSEAS TRAVEL	41	PENSIONER REMISSION OF RATES POLICY	71
OFFICE OF THE INTERIM ADMINISTRATOR AND THE INTERIM MANAGEMENT COMMITTEE	42	RURAL FIRE RESOURCES LEVY SPECIAL CHARGE	73
GOVERNANCE ORGANISATIONAL	44	COMMUNITY ASSISTANCE – GRANTS, BURSARIES, DONATIONS	74
ORGANISATIONAL STRUCTURE	45	FINANCIAL PERFORMANCE	76
LEADERSHIP TEAM	46	COMMUNITY FINANCIAL REPORT	77
SENIOR MANAGEMENT REMUNERATION	48	POSITION – FINANCIAL SUMMARY	80
ADMINISTRATIVE ACTION COMPLAINTS	48	FINANCIAL STATEMENTS	82
PUBLIC SECTOR ETHICS DISCLOSURES	49	APPENDICES	150
EQUAL EMPLOYMENT OPPORTUNITY AND DIVERSITY	49	LEGISLATIVE INDEX	151
TRANSFORMATIONAL PROJECTS	50	GLOSSARY	153
		COMMUNITY GRANTS	155

OUR CITY



ABOUT IPSWICH

In the 1800s white settlers began to populate the banks of the Bremer River attracted by the rich deposits of limestone.

By 1860 Ipswich was declared a municipality and in 1904 was officially recognised as a city.

Mining and industry became the backbone of the economy and provided wealth for workers and business owners during decades of consistent population growth. By 1947 Ipswich reached a population of 26,500.

The city was recognised as a major centre with coal mining, manufacturing and the railways providing the impetus for growth across the state.

Today the city's industries have grown and diversified. Education, transport, logistics, construction and healthcare remain strong, with the construction and retail sector providing 20 per cent of the city's jobs.

Ipswich is now one of the fastest growing cities in Australia with a current population of just over 220,000 and expected to more than double by 2041.

In recent decades the city has gained a strong reputation for preserving built and natural heritage and historical natural spaces, with some 7,500 heritage protected places and 615 parks and reserves across the region.

The median age citywide is 32, younger than the Queensland median age of 37.

Ipswich has recorded a strong annual growth rate of 3.1 per cent over five years.

Young families make up nearly 46 per cent of all households.

Ipswich residents are culturally diverse, originating from 163 countries and speaking a collective 152 languages.

Occupying an area of 1,090 square kilometres, with Brisbane 40km to the east and the rural and agricultural areas of the Brisbane, Lockyer and Fassifern valleys to the north, south and west and well connected to six major highways, rail, an intermodal transport hub, three airports and the Port of Brisbane, Ipswich enjoys a prime location in south east Queensland.

The city is home to Australia's largest military base located at RAAF Base Amberley. Young families can look forward to a bright future based on education with two university campuses, some of Queensland's oldest and most prestigious secondary schools and a tradition of job-focused vocational education.

The development of two multi-billion dollar master planned communities continues, centred on Springfield Central and Ripley Valley.

The city has set the stage for on-going success by adopting a strategic approach to building industry capacity and capability to increase economic strength across the region.

MESSAGE FROM THE CHIEF EXECUTIVE OFFICER

In February of 2019 I began as Chief Executive Officer of Ipswich City Council. Working closely with the Interim Administrator and staff across council, my priorities have been to re-earn trust with our community, prepare this council for a successful return to elected representation, manage growth, and provide value for money to our community. We have made significant progress this year and this will continue into 2020.

Re-earning trust with our community is a long-term plan. My colleagues at council and I know it will take time build the confidence of our community, but our actions have, and will continue to, demonstrate our commitment to this goal.

As we prepare to welcome a new group of elected representatives next year, we are determined to build a robust and capable organisation to partner with them. We have set a sound framework to work with them to make their term as successful as possible and our organisation a best-practice model to serve our community.

Planning for growth was a key focus in the last 12 months. This community is growing by around 10,000 people a year and we are the fastest growing local authority in Queensland and one of the fastest growing in Australia. So not only do we need to deliver services for our current population of around 220,000 people, we also need to think about the other 200,000–300,000 people who will move here over the next generation.

The process to develop a new Planning Scheme got underway this year. When finished, it will be a key platform to help us manage development and identify the necessary infrastructure to support growth and create a more diversified economy. A two-year process, the Planning Scheme process has already included a five-week consultation period to seek views and advice

from the public and stakeholders about the overall direction and initial thinking on a new city plan.

Our 2019–20 budget prepares council for the significant population growth by allocating money to projects essential to future liveability. The budget also addresses how we can provide the best possible value to the community. As an example we launched a long-term financial plan to progressively hold the city's average property rates increases below the Consumer Price Index (CPI), each year for the next seven years.

Council's commitment to a high level of service remains strong. We continue to deliver great service to the people of Ipswich – be it keeping our roads in great shape, rubbish collected on time and the rates at a reasonable level.

Yet, we are aware how important it is for us to redevelop the city centre, and work is well and truly underway to provide the people of Ipswich with a revitalised city heart. Through the coming year, you will see fences come down, facades renewed, a civic place opened and construction of a new council building taking place. This will help rejuvenate the top of town and surrounding business precincts, including an increased presence of health services.

Working here is a privilege and it is one I am proud to share with more than 1,400 colleagues working across five departments. I thank our Interim Administrator Greg Chemello for his commitment and support of Ipswich City Council and its progress towards VISION2020. I also thank the employees of council for their daily dedication to our purpose statement: *together we proudly enhance the quality of life for our community.*

David Farmer

Greg Chemello (left) and David Farmer



**WE TOGETHER
-PROUDLY-
ENHANCE
THE
QUALITY
OF LIFE FOR OUR
COMMUNITY**

MESSAGE FROM THE INTERIM ADMINISTRATOR

"Confide Recte Agens"...

Almost 160 years ago, when Ipswich City Council was established, the city's civic leaders determined that "Be confident in doing right" should be the council's motto. Given recent events, that motto resonates more than ever before.

Since council was placed under interim administration in August 2018, focus has been on ensuring that this ethos is once again at the core of your council, from our policies and procedures through to our governance, investment programs, financial management and, most importantly, our service delivery to residents and ratepayers.

Through our VISION2020 plan, Ipswich City Council will once again be a council that Ipswich residents can be justly proud of.

In 2018–2019, it has been all about transforming the council through considerable policy, procedural and operational change before the next local government elections in March 2020. At the forefront are some 18 business transformation projects dealing with the key issues of strategic planning, budgeting, procurement, human resource management, ICT, reporting, etc.

In addition to the business transformation projects, council has continued to deliver essential services to the local community. My heartfelt thanks goes to the council staff who have worked tirelessly to play an important role in this transformation, over and above their regular role.

As this annual report demonstrates, considerable progress has been made on all fronts, and with your council's new CEO, David Farmer, the city is in safe

hands as we move towards the return of elected representatives next year.

We have worked hard to better align the organisation's operations with Advance Ipswich, council's long-term plan for Ipswich that identifies where the city wants to go and how it will get there.

We have also taken steps to work better with the community we serve, to improve how we engage and consult with you. This year we created five community reference groups, each aligned to one of the Advance Ipswich strategic themes with memberships broadly representative of the community. These groups meet with council decision makers, debating and advancing ideas on the strategic future of the city.

It has been an incredibly busy year for Ipswich City Council, one filled not only with challenges but with opportunity, continued growth and much-needed positive change.

Further challenges and opportunities lie ahead, perhaps most aptly symbolised by the condition of the Ipswich CBD. After a decade of false starts, your council has planned, budgeted and now begun redevelopment of this critical area. The community will soon see its city heart emerge as an inviting and thriving modern space with a new library, civic plaza and council administration building at the end of Nicholas Street.

As March 2020 draws near, Ipswich residents and ratepayers can look forward to their council once again being an organisation that you can be proud of, one that will "Be confident in doing right".

Greg Chemello



IPSWICH IN PROFILE

IF IPSWICH
WAS A
GROUP
OF 100
PEOPLE...



Source: Australian Bureau of Statistics, Census of Population and Housing, 2016.

All indicators are exclusive of "not stated" and "not applicable" responses.

Work participation rate is the percentage of the total population that is either working or actively seeking work from the age 15 years and over.

* Home ownership – includes either fully owned or mortgaged.

+ of Ipswich households / 2016 Census.

** Qualifications include Certificates, Diplomas, bachelor degrees and post-graduate qualifications (based on population 15 years and over).



IPSWICH IN NUMBERS

2018–2019

POPULATION PROFILE / GROWTH

9,006 new residents

Population **220,000+**

Projected population **520,000** by **2041**

Annual population growth of **3.1%** over **5 years**



Median age **32 years**

1,937 lots created

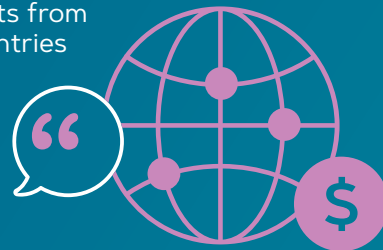
3,904 new dwellings

3,110 lots approved

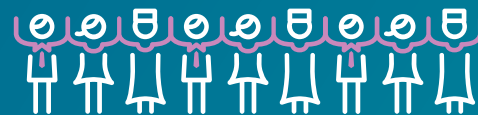


MULTICULTURE AND DIVERSITY

Residents from **163** countries



\$600,000 in council approved funding to community groups.



152 languages spoken by residents

OPEN SPACE

1,090 km² land area



615 parks and reserves

9.56 ha new community land

20.6 km new road infrastructure



45 km new footpath and bikeways

150,000 users of council's nature-based recreation trails

\$190,149 in Nature Conservation Grants



2,545 participants in environmental education programs



1,513 entries for the Enviroplan Photo Competition

IPSWICH TOURISM AND VISITATION

Council's Discover Ipswich program generated **71,000** leads to local businesses

discover **Ipswich**

Google Trekker **3 million steps**



\$131+ million visitor spend



Ipswich tourist visitation increased **28%** to **1.8 million** visitor arrivals

7,500 heritage protected places



Ipswich Art Gallery celebrated its **20th Anniversary** – it has welcomed more than **1.7 million** visitors since opening in 1999

• Ipswich Art Gallery had **86,000** visitors •

EVENTS IN IPSWICH

600
events held
in council's
cultural
facilities



35,000
tickets sold
to Ipswich
Civic Centre
events

First ever
Queensland
Defence Summit
attracted
300 attendees



* CHRISTMAS *
WONDERLAND

Operated for **9** nights
Attracted **15,000** visitors
Reached over **200,000**
people on social media

IPSWICH CITY COUNCIL



1,400
staff

238,377
customer
service
calls
received



6,000+
customer
emails
received

18 Business
transformation
projects underway



8,245
online
transactions

💰 **2019-2020** total annual budget **\$606.1 million**
💰 **2019-2020** capital works spend **\$242.6 million**
💰 **\$16.4 million** grant funding received

BUSINESS IN IPSWICH



76,917 local
employment
(total)



9,372
businesses

Gross Regional
Product of
\$9.4 billion



Advancing
Regional
Innovation
Program
engaged
800
participants



Fire Station 101
delivered **25** local
capacity building
workshops.

COUNCIL SERVICES

999,931
library
loans

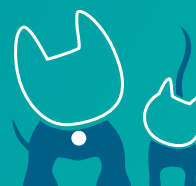


48,066
active library
members



2206 average
library visitors
each day

34,808 dog
registrations



93%
impounded
pets reunited
or rehomed



4,500 animals
impounded



12,440 vaccines
delivered



110
parking
meters
across city



8,350 Animal
Management
complaints

81,580 household
waste collection
services



3,100 households serviced by
council's Home Assist Program



OUR PERFORMANCE



CELEBRATING OUR PERFORMANCE

Ipswich City Council and its 1,400 staff operate at the highest level and as a result received recognition for their efforts on the state and national front in 2018–2019.

AWARD TITLE	AWARDED BY	AWARDED FOR	PLACE
2018 Parks and Leisure Australia – Queensland Awards	LGMA Awards for Excellence	<i>Best Use of Technology – Naeus App</i>	Winner
2018 Parks and Leisure Australia – National Awards	LGMA Awards for Excellence	<i>Best Use of Technology – Naeus App</i>	Finalist
2018 Parks and Leisure Australia – Queensland Awards	LGMA Awards for Excellence	<i>Community Based Initiative of the Year – Active Parks Program</i>	Winner
2018 Parks and Leisure Australia – National Awards	LGMA Awards for Excellence	<i>Community Based Initiative of the Year – Active Parks Program</i>	Finalist
2018 Flash Flood Forecasting	Stormwater Queensland	<i>Flash Flood Forecasting</i>	Winner
2018 Flash Flood Forecasting	Stormwater Australia	<i>Flash Flood Forecasting</i>	Finalist
2018 Green Asset Project	Stormwater Queensland	<i>Excellence in Asset Management</i>	Winner
2018 Top7 Intelligent Community of the Year	Intelligent Communities Forum	<i>Developing inclusive prosperity through ICT</i>	Top 7
2018 Travel, Leisure and Media	Australian Effie Awards	<i>Destination Marketing and Development</i>	Bronze
2018 Visitor Information Services	Queensland Tourism Awards	<i>Visitor Information Services</i>	Silver
2018 Leadership City	Australian Smart Cities Awards	<i>Smart City Program</i>	Highly Commended
2018 Public Sector Marketing	Australian Marketing Institute	<i>Discover Ipswich Destination Campaign</i>	Finalist
2018 Strategic Thinking	Economic Development Australia	<i>Economic and Workforce Development Plan</i>	Finalist
2018 Queensland Police District Officers Certificate	Queensland Police Service	<i>Community safety – Assisting Police</i>	Awarded
2019 Parks and Leisure Australia – Queensland Awards	LGMA Awards for Excellence	<i>Community Based Initiative of the Year – Sweaty Selfie</i>	Finalist
2019 Green Asset Project	Stormwater Australia	<i>Excellence in Asset Management</i>	Finalist
2019 International Marketing	International Federation of Libraries	<i>The Marketplace</i>	Top Ten
2019 Travel, Leisure and Media	Australian Effie Awards	<i>Humans Wanted Campaign/ Google Trekker</i>	Finalist
2019 Building Surveying Team Professional Excellence Award	National Australian Institute of Building Surveyors (AIBS)	<i>Outstanding achievement, leadership, teamwork and excellence in professional standards within the profession of the Industry.</i>	Winner

DELIVERING THE VISION: THE CORPORATE PLANNING FRAMEWORK

Section 190 of the *Local Government Regulation 2012* requires that a local government's annual report include an assessment of progress with the implementation of a local government's five year corporate plan and its annual operational plan.

Advance Ipswich is council's long-term plan for the city, built on community desires for the city's future and reflecting the actions that council and the community need to progress to realise this vision. Quite simply, *Advance Ipswich* identifies where the

city is going and how it will get there. Advance Ipswich builds on the vision and strategies of the previous i2031 Community Plan and provides a renewed and contemporary focus for the future of the city while recognising opportunities and challenges including the unprecedented pace of growth being experienced.

Council's Corporate Planning Framework below details the relationship between council's planning documents and the cascade from the overarching vision to work plans.



Council's *Corporate Plan 2017–2022* identifies the five year priorities established by the community as adopted by council and is the guiding document for all council outcomes in that period. While *Advance Ipswich* is about communicating the ‘shared vision’ with the community, the *Corporate Plan* is about ‘making it happen’.

The *Corporate Plan 2017–2022* contains five themes for focus over the plan's life with each department responsible for delivering specific projects that link directly to each of the themes:



Under Section 174 of the *Local Government Regulation 2012*, a local government is required to adopt an annual operational plan. Council's adopted Operational Plan 2018–2019 was developed to identify the activities that council needed to undertake during the financial year to achieve the longer-term outcomes of the 2017–2022 *Corporate Plan*.

The relationship between *Advance Ipswich*'s five themes and the deliverables of the annual operational plan is shown below.





THEME 1

STRENGTHENING OUR LOCAL ECONOMY AND BUILDING PROSPERITY (JOBS)



GOAL 1 – Use the competitive advantages of the Ipswich economy to provide jobs for the growing population and prosperity for the city through business diversification, adapting and responding to technological advances and creating an attractive economic environment for business investment.



Strategy 1 – Build partnerships and develop programs to widely promote investment opportunities and support business development and activity in the city



Strategy 2 – Provide a full spectrum of life-long learning opportunities, from early learning through schooling to vocational training and tertiary education that aligns skills and education with emerging employment opportunities



Strategy 3 – Develop the Ipswich City Centre as the regional capital of the Western corridor of SEQ and as an important employment centre



Strategy 4 – Strengthen the local digital economy



Strategy 5 – Support the growth and operation of RAAF Base Amberley and associated aerospace and defence support industries

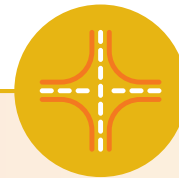


Strategy 6 – Diversify the local economy.



THEME 2

MANAGING GROWTH AND DELIVERING KEY INFRASTRUCTURE



GOAL 2 – Plan and develop a vibrant and sustainable city that accommodates the needs of a diverse and growing population and economy.



Strategy 1 – Develop a compact, sustainable, mixed-use urban form that supports community and economic development



Strategy 2 – Provide adequate land and infrastructure to support community development and economic activity



Strategy 3 – Provide a transport system that supports the safe, reliable and sustainable movement of people and goods for all travel modes



Strategy 4 – The city's heritage is conserved



Strategy 5 – Provide an integrated open space network that is accessible and meets the recreational needs of residents and visitors.

THEME 3 CARING FOR OUR COMMUNITY



GOAL 3 – Create a city that values its past and embraces opportunities to work together for the betterment of the community.



Strategy 1 – Inform, educate and celebrate with the community those elements of our history that have shaped our identity



Strategy 2 – Invest in data collection, analysis and targeted research to provide the evidence base for development of strategy and resource allocation



Strategy 3 – Adopt and deliver an explicit Community Development framework tailored to the needs of our varied communities



Strategy 4 – Foster collaboration, partnerships and use of evidence to shape service planning and delivery for the benefit of our communities



Strategy 5 – Foster a diverse range of activities to promote sustainable, healthy lifestyles and community well-being



Strategy 6 – Build on the success of council's community safety programs to address new and emerging issues

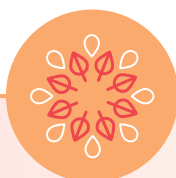


Strategy 7 – Invest in social infrastructure to build a distinctive Ipswich identity and to maximise economic and social outcomes



Strategy 8 – Develop greater community resilience and readiness.

THEME 4 CARING FOR OUR ENVIRONMENT



GOAL 4 – Important areas of native habitat and vegetation are conserved, the city's important waterways are protected and their water quality enhanced, and the city responds appropriately to climate change and uses resources prudently.



Strategy 1 – Secure and protect important areas of native habitat and vegetation



Strategy 2 – Develop and implement an integrated approach to the planning and management of nature conservation matters in partnership with the community, private land owners and government agencies



Strategy 3 – Waterways are protected and managed to achieve enhanced environmental, ecological and water quality outcomes



Strategy 4 – Enhance urban greening

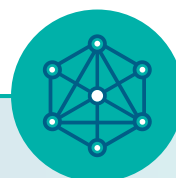


Strategy 5 – Use resources efficiently and sustainably



Strategy 6 – Improve environmental awareness, education and compliance.

THEME 5 LISTENING, LEADING AND FINANCIAL MANAGEMENT



GOAL 5 – Visionary and accessible leadership is provided that consults and communicates on key decisions and delivers sound financial management and good governance outcomes.



Strategy 1 – The Mayor and councillors represent the Ipswich community and provide strong and visionary leadership



Strategy 2 – Provide comprehensive and meaningful community engagement to inform council decision making



Strategy 3 – Implement initiatives that strengthen governance skills and knowledge



Strategy 4 – Maintain a financially sustainable and resilient approach to budgeting



Strategy 5 – Good neighbourly relations are maintained through effective dispute resolution, community education and compliance



Strategy 6 – Maintain a consistent and efficient approach to laws and compliance activities across the city.



THEME 1

STRENGTHENING OUR LOCAL ECONOMY AND BUILDING PROSPERITY (JOBS)

GOAL 1: Use the competitive advantages of the Ipswich economy to provide jobs for the growing population and prosperity for the city through business diversification, adapting and responding to technological advances and creating an attractive economic environment for business investment.

INITIATIVES AND ACHIEVEMENTS

Visitor Economy Growth

Data from Tourism Research Australia indicates total visitor arrivals to Ipswich increased 28 per cent or 401,549 visitors to a total 1,819,114 visitors in the 12 months to March 2019. This made Ipswich the fastest growing region in south east Queensland over the period.

The tourism sector now employs more than 15,392 people in the region, up 14 per cent since 2015.

Defence Ipswich

The inaugural Queensland Defence Summit was held on 20 November 2018. This significant event was hosted by Ipswich City Council and delivered in partnership with the Queensland Government and the Australian Industry Defence Network with support from the City of Ipswich Defence Industry Attraction Committee.

More than 300 people attended the event with almost a quarter of attendees travelling from interstate.

The summit raised the profile of Ipswich as a key centre for the defence sector and provided a high profile platform for the launch of council's Defence Ipswich Strategy and Action Plan. The Defence Ipswich Strategy and Action Plan aligns with regional, state and national priorities and outlines council's agenda for supporting growth within defence and defence aligned industries.

The Ipswich CBD Redevelopment

The Ipswich Central Business District is undergoing its biggest transformation in generations. The revitalised city centre will be the future home of the Ipswich Central Library, Ipswich City Council administration building and a brand new community civic space with space for audiences of up to 3,000. The library and civic space, along with a refurbished multi-level car park, are expected to be delivered in Q3 2020 with the administration building expected to open in mid-2021.

Three key commercial precincts – Metro, Eats and Venue – will be instrumental in helping the city to create a vibrant community hub, stimulate a new night time

economy and attract new business and investment to the region. Renamed Nicholas Street – Ipswich Central, the city centre will offer a strong and dynamic calendar of events and activations, along with exciting, interactive elements, nightly light shows and endless opportunities to enjoy family-friendly fun.

As part of the Nicholas Street-Ipswich Central redevelopment, the Commonwealth Hotel, which first opened in Union Place in 1910, is undergoing significant repairs and reconstruction to bring it back to its former glory.

In 2018–2019, significant works were carried out on the new one-way vehicular road which has been designed to move traffic between Brisbane and Bell Streets. All demolition to the Nicholas Street and Union Place roadway was successfully carried out, with the new concrete road base, kerbs, pedestrian footpaths and landscaping components installed by JMac Constructions by mid-2019.

Bundamba TAFE Work Experience Program

The Ipswich Civic Centre and Bundamba TAFE collaborated to identify a pathway to employment for local students enrolled in the Certificate in Hospitality, Certificate in Event Management and Cookery Certificate courses.

This program now provides a working pathway for students to gain meaningful experience and employment with the Ipswich Civic Centre.

Plumbing and Drainage Legislative Change

The plumbing team undertook works in preparation of the new *Plumbing and Drainage Act 2018* and *Plumbing and Drainage Regulation 2019* implementation, to streamline applicable plumbing and drainage applications in the Ipswich area. The changes commenced on 1 July 2019 with a particular focus on improved customer experience and timeframes. Council completed this initiative to facilitate prompt turnaround times for industry while also providing industry support through the implementation period.

Fire Station 101

Since opening in March 2016, Fire Station 101 (FS101) has operated as a membership based start-up incubator, co-working space and events facility. FS101 has worked with over 180 start-up businesses, spawned 15 new companies and hosted over 150 events.

In 2018 the ownership and operations of FS101 were transferred wholly to council from Ipswich City Developments and Ipswich City Enterprises. The transfer and integration of FS101 into council's Office of Economic Development has maximised council's investment and resources in the delivery of innovation,

business accelerator, technology and smart city activities delivering increased economic, workforce and community outcomes.

FS101 has developed into a significant regional hub for collaboration and innovation, building community capability and opportunity. It is a key civic asset that continues to facilitate objectives and outcomes prioritised in the Advance Ipswich Plan and the Economic and Workforce Development Plan. Fire Station 101 builds the capability to innovate through being a centre of excellence that grows knowledge, encourages collaboration and develops skills to drive social and economic outcomes for Ipswich.

OPERATIONAL PLAN PROGRESS

STATUS	MEANING
On track	The project has commenced and is meeting milestones and budget
Scheduled	Scheduled to commence later in the financial year
Delayed schedule	The date of commencement has passed and the project has not commenced
At risk	The project has commenced but is not meeting milestones or budget
Complete	The project has been completed

Strategy 1 Build partnerships and develop programs to widely promote investment opportunities and support business development and activity in the city.			
KEY ACTIONS	OUTCOMES	DELIVERABLES	STATUS
Promote a major investment pathway within council that supports investment attraction in key sectors. (9.2/1.1) ¹	Ensure an effective framework of priorities, opportunities and alignment is maintained and championed with a measurable focus on factors of employment, investment, development and export.	Deliver a relevant program of regular business development events.	On track
		Review and implement the 10 year Infrastructure Investment Plan.	On track
		Provide proactive and reactive contact to local businesses for general enquiries.	On track
		Provide leadership in the coordination of valued industry and government partners.	On track
Develop trade and export links to support long-term competitiveness in the Ipswich economy. (9.2/1.2)	Ensure an effective framework of priorities, opportunities and alignment is maintained and championed with a measurable focus on factors of employment, investment, development and export.	Deliver targeted interstate and international campaigns to attract new businesses to the city.	On track
		Support key industry forums creating national awareness and engagement.	On track
		Deliver an audit of key industries and businesses aligned to current and potential export markets.	On track
Work with adjoining local governments to support shared and complementary economic growth priorities. (9.2/1.3)	Ensure an effective framework of priorities, opportunities and alignment is maintained and championed with a measurable focus on factors of employment, investment, development and export.	Deliver compelling opportunities for cooperative and co-funded activity.	Delayed schedule
		Provide leadership in the coordination of government, industry and community partners.	On track
		Provide strong representation of key industries to government trade and investment agencies.	On track
		Deliver key industry committees providing leadership, collaboration and coordination of effort.	On track
Utilise the city's increasing multiculturalism to diversify economic opportunity in service provision, business development and employment. (9.2/1.4)	Ensure an effective framework of priorities, opportunities and alignment is maintained and championed with a measurable focus on factors of employment, investment, development and export.	Support community groups or companies progressing innovation initiatives in the city.	At risk
		Deliver an annual jobs forum to promote employment opportunities and discuss local issues.	On track

¹ Depicts Advance Ipswich reference. Numbers in brackets refer to Advance Ipswich themes and key actions

Strategy 2 Provide a full spectrum of life-long learning opportunities, from early learning through schooling to vocational training and tertiary education that aligns skills and education with emerging employment opportunities.			
KEY ACTIONS	OUTCOMES	DELIVERABLES	STATUS
Promote whole-of-life learning opportunities, particularly early learning and adult learning. (9.2/2.1)	Increased participation in learning opportunities across targeted community groups.	Develop and promote a range of initiatives to facilitate whole of life learning for targeted communities.	Complete
		Provide experiential learning opportunities and engagement.	Complete
		Provide self-paced learning opportunities through online tutorials.	Complete
Implement the Skilling Ipswich Program which covers community skilling, industry sector skills strategies and Indigenous employment and expands the education and training sector in the city. (9.2/2.2)	Ensure an effective framework of priorities, opportunities and alignment is maintained and championed with a measurable focus on factors of employment, investment, development and export.	Deliver an innovation program to increase digital technology and skills capability.	On track
Ensure state, private and tertiary education facilities match population growth and provide adequate skills and knowledge to support the local economy and assist people to have rewarding careers. (9.2/2.3)	Ensure an effective framework of priorities, opportunities and alignment is maintained and championed with a measurable focus on factors of employment, investment, development and export.	Provide a strong representation of the smart city program to government and private sector.	On track
		Deliver an expanded program of innovation, entrepreneurship, start-up and scale-up services.	On track
Strategy 3 Develop the Ipswich City Centre as the regional capital of the Western corridor of SEQ and as an important regional employment centre.			
KEY ACTIONS	OUTCOMES	DELIVERABLES	STATUS
Facilitate the development of Ipswich City Centre with a vibrant mix of land uses including government offices and services, commercial premises, retail, key community facilities, food and beverage outlets and higher density inner city living. (9.2/3.3)	Ensure relevant provisions are contained in the Ipswich Planning Scheme and are delivered through appropriate development outcomes.	Deliver through development assessment.	On track
		Monitor effectiveness of relevant planning scheme provisions and amend/update where necessary.	On track
Ensure the Ipswich City Centre is well served with appropriate infrastructure, including digital infrastructure, transport, parklands and public spaces. (9.2/3.6)	Ensure relevant provisions are contained in the Ipswich Planning Scheme and the Local Government Infrastructure Plan and are delivered through appropriate development outcomes.	Deliver through development assessment.	On track
		Monitor effectiveness of relevant planning scheme provisions and amend/update where necessary.	On track
Strategy 4 Strengthen the local digital economy.			
KEY ACTIONS	OUTCOMES	DELIVERABLES	STATUS
Review critical success factors and develop a plan, including a digital infrastructure plan, to support the development of a vibrant local digital economy. (9.2/4.1)	Prioritisation and broad integration of the Ipswich Smart City Program.	Deliver a large scale high capacity sensor network to facilitate IoT testing and deployment.	Delayed schedule
		Deliver targeted interstate and international campaigns to attract IoT testing and development.	Delayed schedule
		Deliver easy access to large scale high quality open city data to enable smart solutions.	Delayed schedule
		Deliver high performing digital assets which drive awareness, engagement and conversion.	Scheduled
Strategy 5 Support the growth and operation of RAAF Base Amberley and associated aerospace and defence support industries.			
KEY ACTIONS	OUTCOMES	DELIVERABLES	STATUS
Protect RAAF Base Amberley from land uses and activities that would impact on its operational integrity. (9.2/5.1)	Ensure relevant provisions are contained in the Ipswich Planning Scheme and are delivered through appropriate development outcomes.	Deliver through development assessment.	On track
		Monitor effectiveness of relevant planning scheme provisions and amend/update where necessary.	On track

Strategy 6 Diversify the local economy.			
KEY ACTIONS	OUTCOMES	DELIVERABLES	STATUS
Support the development of education and research facilities and technology and knowledge-based industries. (9.2/6.1)	Prioritisation and broad integration of the Ipswich Smart City Program.	Support increased STEM skills programs and pathways in all Ipswich schools.	On track
		Deliver an innovation program to increase digital technology and skills capability.	Scheduled
Support economic activity based on retail and hospitality in the existing and proposed centres. (9.2/6.3)	Ensure an effective framework of priorities, opportunities and alignment is maintained and championed with a measurable focus on factors of employment, investment, development and export.	Deliver a clear and consistent destination marketing plan to increase visitation.	On track
Support tourism opportunities based on heritage assets, events, motor and adventure sports, eco-tourism and nature-based recreation, rural areas and farm-based tourism. (9.6/6.4)	Ensure an effective framework of priorities, opportunities and alignment is maintained and championed with a measurable focus on factors of employment, investment, development and export.	Deliver a targeted publicity plan promoting key products and experiences.	On track
		Deliver a tourism infrastructure investment opportunities plan.	On track
		Provide an enhanced visitor experience through services, information and facilities.	On track
		Support the attraction and maximisation of a portfolio of major events across the city.	At risk
		Support tourism operators providing leadership, collaboration and coordination of effort.	On track
Support transport, logistics, and manufacturing industries, particularly where local SEQ Western Corridor products and agriculture are used. (9.2/6.5)	Ensure an effective framework of priorities, opportunities and alignment is maintained and championed with a measurable focus on factors of employment, investment, development and export.	Support businesses who are actively exporting or representing the city in target markets.	On track
		Provide assistance and advocacy for key industries including trends, opportunities and matters of planning and land use.	On track
Support traditional agricultural production and rural activities. (9.2/6.6)	Ensure an effective framework of priorities, opportunities and alignment is maintained and championed with a measurable focus on factors of employment, investment, development and export.	Support businesses who are actively exporting or representing the city in target markets.	On track
		Provide assistance and advocacy for key industries including trends, opportunities and matters of planning and land use.	On track
Support emerging and niche agricultural enterprises in future areas. (9.2/6.7)	Ensure an effective framework of priorities, opportunities and alignment is maintained and championed with a measurable focus on factors of employment, investment, development and export.	Support businesses who are actively exporting or representing the city in target markets.	On track
		Provide assistance and advocacy for key industries including trends, opportunities and matters of planning and land use.	On track
Research, monitor and review market and investment trends to identify opportunities for new business activities. (9.2/6.8)	Ensure an effective framework of priorities, opportunities and alignment is maintained and championed with a measurable focus on factors of employment, investment, development and export.	Deliver an advocacy and engagement plan focused on economic and workforce priorities.	On track
		Support the establishment of key industry centres of excellence.	On track
		Deliver a suite of industry capability reports auditing the industry eco-system to identify size, scale, capabilities and priorities.	Scheduled
Retain flexibility in planning scheme provisions to accommodate emerging business activities and economic opportunities. (9.2/6.9)	Ensure relevant provisions are contained in the Ipswich Planning Scheme and are delivered through appropriate development outcomes.	Deliver through development assessment.	On track
		Monitor effectiveness of relevant planning scheme provisions and amend/update where necessary.	On track



THEME 2

MANAGING GROWTH AND DELIVERING KEY INFRASTRUCTURE

GOAL 2: Plan and develop a vibrant and sustainable city that accommodates the needs of a diverse and growing population and economy.

INITIATIVES AND ACHIEVEMENTS

Springfield Central Library

The opening of the Springfield Central Library in August 2018 attracted over 9,000 new members and generated 275,000 loans. The beautiful library attracted wide ranging attention from within the local community and across the country with facility tours in frequent demand.

The first set of smart lockers were also deployed at Springfield Central Library, allowing for 24/7 pick-up of reserved items. A 38 per cent rise in overall library membership demonstrates the value and relevance of these services across the city.

Additional to the Springfield library, a new Virtual Branch was launched offering a visually beautiful, intuitive and highly integrated digital experience to promote easy access to resources, services and programs.

Review of standard conditions

The Development Planning, Delivery and Environment Teams undertook a review of the standard conditions used for Material Change of Use, Reconfigure a Lot and Operational Works applications.

The examination included an update of conditions for standard landscaping, a review of geotechnical and slope stability for batters and retaining walls and the inclusion of new compliance conditions to review technical reports after the planning approvals.

As a result of the review process, a new specific framework and core principles for operational works applications was set delivering a streamlined process across sections, providing consistency and timely compliance to decision making.

iGO Public Transport Advocacy and Action Plan (PTAAP)

The iGO Public Transport Advocacy and Action Plan (PTAAP) is a key action from iGO – The City of Ipswich Transport Plan, which aims to increase the share of daily trips made by sustainable transport modes such as public transport.

The iGO PTAAP and the Summary Report were

developed, identifying 13 high priority actions and 17 medium and lower priority actions that will be undertaken as part of its implementation. Council will now use this to advocate to the State Government for public transport improvements across the City of Ipswich and undertake actions to support and prioritise public transport options.

Limestone Park Detention Basin

Low lying parts of the Ipswich CBD downstream of Limestone Park are now better protected from flash flooding after localised heavy rainfall with the completion of a new detention basin adjacent to the helipad.

This detention basin is designed to store stormwater runoff for a limited time and then release it slowly over several hours through a small outflow at the lowest point. It has a storage capacity of 25.3 megalitres.

The Ipswich community further benefitted from this works with the delivery of a new irrigated cricket pitch.

Framework for Development Applications and Related Activities Policy

During the 2018–2019 year, substantial work was undertaken to review the delegations, policies and procedures relating to development assessment. On 16 April 2019 council adopted a new Framework for Development Applications and Related Activities Policy. The policy refers to a number of procedures which provide the detail on roles, responsibilities and actions for officers to achieve the policy outcomes.

Council now has an overarching policy setting out the council specific framework and core principles for processing development applications and development related activities. This framework improves transparency and has reduced administrative burden and improved efficiency and consistency.

iGO Intelligent Transport Systems Strategy

Council endorsed the iGO ITS Strategy and the Summary Report, which identifies 18 projects, 41 protocols and 14 partnerships for implementation. Its aim is to improve safety, increase sustainability and drive efficiencies through the use of transport technology.

This strategy will be used to inform and guide future policy and investment decision making regarding intelligent transport systems, and will also be used as an advocacy tool to assist with securing necessary funding from higher levels of government for key initiatives.

The Ipswich Planning Scheme

The current Ipswich planning scheme was prepared under the now repealed *Integrated Planning Act 1997* and came into force and effect in 2006.

In 2017, the Queensland Government introduced the new *Planning Act 2016*, State Planning Policy and the new South East Queensland Regional Plan 2017 (ShapingSEQ). Council determined in November 2018 that it was timely to prepare a new Ipswich planning scheme in accordance with the new Queensland planning legislation and incorporate the new policies and plans that were released in 2017.

Following council's decision a Statement of Proposals document including a draft Strategic Framework was prepared with input from across all relevant internal areas of council.

The Statement of Proposals was consulted on in May and June 2019 as an early step in the process of preparing the new Ipswich planning scheme and to provide the opportunity for input from the community, government agencies and other stakeholders on a number of draft preferred planning scheme strategies and options that may apply to the entire local government area or specific local areas or individual parcels of land.

The consultation was supported by:

- a dedicated website (receiving over 6,000 visits)
- a purpose-built interactive mapping tool (with over 9,000 visits)
- a team of town planning officers who accommodated about 390 phone, counter and written enquiries and meeting requests.

The submissions (in excess of 500) received in response to the consultation will be used to help inform the preparation of the full draft planning scheme for submission to the State Government for formal consideration prior to further consultation with the community. Further information about the New Ipswich Planning Scheme is available at [New Ipswich Planning Scheme: Ipswich City Council](#).



OPERATIONAL PLAN PROGRESS

Strategy 1 Develop a compact, sustainable, mixed use urban form that supports community and economic development.			
KEY ACTIONS	OUTCOMES	DELIVERABLES	STATUS
Limit urban development to a defined urban footprint thereby protecting important natural environmental areas, waterways, rural areas and scenic landscapes. (9.3/1.1)	Ensure relevant provisions are contained in the Ipswich Planning Scheme and are delivered through appropriate development outcomes.	Deliver through development assessment.	On track
		Monitor effectiveness of relevant planning scheme provisions and amend/update where necessary.	On track
Encourage a diversity of housing types, styles and densities that meet community housing needs. (9.3/1.2)	Ensure relevant provisions are contained in the Ipswich Planning Scheme and are delivered through appropriate development outcomes.	Deliver through development assessment.	On track
		Monitor effectiveness of relevant planning scheme provisions and amend/update where necessary.	On track
	Social housing strategy that aligns to projected community needs. Increasing social diversity within defined geographic regions.	Develop research partnerships with government and other stakeholders to investigate experiences and aspirations of Ipswich residents who rent.	Delayed Schedule
		Engage government and other stakeholders to prioritise and facilitate the delivery of affordable living outcomes.	On track
Encourage higher density development around major centres and transport nodes and corridors including sensitive infill development that conserves and responds appropriately to places of heritage character significance. (9.3/1.3)	Ensure relevant provisions are contained in the Ipswich Planning Scheme and are delivered through appropriate development outcomes.	Deliver through development assessment.	On track
		Monitor effectiveness of relevant planning scheme provisions and amend/update where necessary.	On track
Develop a strong network of centres to support community connectedness and identity and accessibility to services and facilities that contribute to both social and economic outcomes. (9.3/1.4)	Delivery of council-owned social infrastructure aligned to the Social Infrastructure Plan.	Ensure optimal community access to relevant council infrastructure.	On track
		Develop a Community Infrastructure Strategy (including investment prioritisation framework).	On track
		Develop strategy to facilitate increased community access to non-council owned infrastructure.	On track
		Design and deliver a new library service at Springfield Central.	Complete
		Design and deliver a new library service at Rosewood.	Scheduled
		Design and deliver a collection of library pods at strategic locations throughout the city.	Scheduled
Establish a network of regionally significant and local business and industry activity nodes. (9.3/1.5)	Ensure an effective framework of priorities, opportunities and alignment is maintained and championed with a measurable focus on factors of employment, investment, development and export.	Provide strong representation of key industries to government, trade and investment agencies, bilateral chambers and industry allies.	On track
		Provide strong representation of the city in relevant government, community and industry forums.	On track
Incorporate relevant provisions and programs to support responsible pet ownership. (9.3/1.7)	Ensure delivery of actions and outcomes in the Ipswich City Council Health and Amenity Plan are achieved.	Deliver actions from the Health and Amenity Plan identified for 2018/19.	Complete
Strategy 2 Provide adequate land and infrastructure to support community development and economic activity.			
KEY ACTIONS	OUTCOMES	DELIVERABLES	STATUS
Planning scheme provisions to provide an adequate supply of serviced land to accommodate demand for business and employment growth and to meet community housing needs. (9.3/2.1)	Ensure relevant provisions are contained in the Ipswich Planning Scheme and are delivered through appropriate development outcomes.	Deliver through development assessment.	On track
		Monitor effectiveness of relevant planning scheme provisions and amend/update where necessary.	On track
Facilitate infrastructure planning and delivery arrangements with developers, government agencies and utility providers to ensure infrastructure is delivered in a timely and efficient manner to support both community and economic development. (9.3/2.2)	Ensure relevant provisions are contained in the Ipswich Planning Scheme and the Local Government Infrastructure Plan and are delivered through appropriate development outcomes.	Deliver forward designs to facilitate timely delivery of future programs.	On track
		Deliver through development assessment.	On track
		Monitor effectiveness of relevant planning scheme provisions and amend/update where necessary.	On track

Strategy 3 Provide a transport system that supports the safe, reliable and sustainable movement of people and goods for all travel modes.			
KEY ACTIONS	OUTCOMES	DELIVERABLES	STATUS
Develop and implement an integrated transport plan that provides a platform for enabling sustainable travel choices through the city being well connected for business, freight and visitors; a convenient and competitive public transport system; and more compact and mixed land uses to reduce trip lengths and make public transport, walking and cycling more viable. (9.3/3.1)	Ensure delivery of actions and outcomes in the Ipswich City Council Transport Plan (iGo) are achieved.	Deliver the 2018/19 Capital Portfolio.	On track
		Ongoing development of business case for the Norman Street Bridge project.	Delayed Schedule
		iGo Action Plans and Strategies.	Complete
		Deliver planning studies and data analysis to support iGO strategies.	Complete
Strategy 4 The city's heritage is conserved.			
KEY ACTIONS	OUTCOMES	DELIVERABLES	STATUS
Places and items of cultural heritage significance are identified, protected and used appropriately. (9.3/4.1)	Ensure relevant provisions are contained in the Ipswich Planning Scheme and are delivered through appropriate development outcomes.	Deliver through development assessment.	On track
		Monitor effectiveness of relevant planning scheme provisions and amend/update where necessary.	On track
	Preservation and accessibility of digital heritage resources.	Curate and promote heritage resources through Ipswich Libraries and the Ipswich Art Gallery.	On track
		Cultivate internal and external networks to gain access to private heritage collections for preservation purposes.	On track
		Preserve and exhibit significant items of cultural heritage relating to Ipswich.	On track
Council continues to provide a heritage awareness, education and promotions program, including a free heritage adviser service for owners of listed historic properties. (9.3/4.2)	These initiatives continue to be delivered through the Ipswich Heritage Program.	Continue to provide free Heritage Advisor Service.	On track
Strategy 5 Provide an integrated open space network that is accessible and meets the recreational needs of residents and visitors.			
KEY ACTIONS	OUTCOMES	DELIVERABLES	STATUS
Provide access to major waterways through waterside parks and linear open space. (9.3/5.2)	Ongoing planning and delivery of shared pedestrian / cycle pathways through Ipswich's vast linear open space corridors.	Deliver the open space network in accordance with the Open Space and Recreation Strategy.	On track
		Maintain all fleet classes in accordance with schedule.	On track
		Prepare contracts for departmental programs.	On track
		Undertake asset inspections in accordance with the appropriate standards and schedule.	On track
	Ongoing planning and delivery of open space infrastructure which facilitates community access to the Bremer and Brisbane Rivers, and local creeks.	Ensure maintenance of council's roads, footpath and drainage network is delivered as per schedule.	On track
		Ensure maintenance of council's conservation estates as per schedule.	On track
		Ensure maintenance of council's streetscape areas as per schedule.	On track
		Ensure maintenance of council's urban forest estate as per schedule.	On track
		Provide 85,000 plants/year through the annual free plant program.	On track
		Develop open space capital program for council's consideration.	Complete
		Ensure maintenance of council's open space network is delivered as per schedule.	On track



THEME 3

CARING FOR OUR COMMUNITY

GOAL 3: Create a city that values its past and embraces opportunities to work together for the betterment of the community.

INITIATIVES AND ACHIEVEMENTS

Community Safety

The Safe City Program expanded its camera network in 2018–2019 to add an additional eight public safety cameras in the suburbs of Brassall, Booval and Goodna. To further increase, improve and expand on the operations of the Safe City Program, council invested in BriefCam. This state-of-the-art software revolutionises and accelerates video review and incident response by transforming video data into searchable, quantifiable and actionable intelligence.

Redbank Plains Community Centre Social Impact Assessment

The Redbank Plains Community Centre opened in May 2018, co-funded by Ipswich City Council and the Queensland Government. In partnership with the organisation managing the centre, Multicultural Development Australia, council is undertaking a multi-year social impact assessment to track the social impact of the community centre over time.

A baseline study report was finalised in November 2018, with further surveying and reports to be undertaken in 2019, 2020 and 2021. This is the first time council has undertaken a social impact assessment of a community centre and the first published social impact assessment of this kind nationally.

Art Gallery Exhibition and Public Program

The Ipswich Art Gallery attracted over 35,000 family and education group visitors to the Playing with Light exhibition. With over 22 interactive exhibits, Playing with Light was displayed across the entire gallery and included activities such as building a telescope, sneaking past laser security beams, stepping inside a giant kaleidoscope, and painting with infrared light.

Popular, award-winning shadow puppeteer troupe Bunk Puppets returned to Ipswich to present SlapDash Galaxy, a new DIY theatre event. More than 6,000 visitors attended over the two-week season of the September–October school holidays.

A touring exhibition from Sydney Living Museums titled Iconic Australian Houses was presented in the Exhibition Gallery, and provided a behind-the-scenes exploration of 30 of the most important Australian homes of the past 60 years by prominent architects such as Harry Seidler, Richard Leplastrier, Glenn Murcutt and Hugh Buhrich. The exhibition attracted 16,483 visitors and was complemented by a brunch and tour by visiting curator Karen McCartney which attracted a new audience to the gallery.

Matthew Cheyne, Kate Roberts, Christopher Trotter and Kate Douglas were featured in the Stage Gallery exhibition program showcasing the work of the region's local artists to a larger audience. The opening events staged for these exhibitions presented valuable networking opportunities for the local arts community.

Christmas Wonderland

The inaugural Christmas Wonderland experience was developed in 2018 to cater for the city's young family market. The 12-day light wonderland was created in Nerima Gardens within Queens Park. This activation complemented the established community carols events, Ipswich Christmas Lights competition and New Year's Eve as our Christmas season in Ipswich offering.

Wonderland operated for nine nights and attracted 15,000 visitors and reached over 200,000 people on social media.

OPERATIONAL PLAN PROGRESS

Strategy 1 Inform, educate and celebrate with the community those elements of our history that have shaped our identity.			
KEY ACTIONS	OUTCOMES	DELIVERABLES	STATUS
Develop a clear understanding of what unites us and forms the city's identity. (9.4/1.1)	Active citizen and stakeholder engagement informing strategic marketing and communications.	Support a citywide business awards program which recognises local business success.	At risk
		Deliver a contemporary, clear and consistent positioning and narrative representing the city.	On track
		Support groups, businesses and partners who are actively and positively representing the city.	On track
	Celebration of the contribution of diverse communities.	Develop and implement a public art Governance Framework.	At risk
		Deliver and support a program of initiatives or events that celebrate the artistic skills and expertise within the community.	Delayed schedule
		Increase the exposure of Ipswich's youth to arts and cultural initiatives and events.	Complete
		Develop, implement and support programs which highlight and celebrate diversity within the Ipswich community.	On track
Strengthen council's branding of Ipswich to align with our identity and changing communities. (9.45/1.3)	Active citizen and stakeholder engagement informing strategic marketing and communications.	Deliver the city's most recognised local business news update, research and analysis.	On track
		Provide all businesses with free access to high quality Ipswich video, image and copy assets.	On track
		Deliver targeted interstate and international campaigns to represent the city.	On track
Implement a regular program of community opinion surveys to track changes in the values that impact council's policy development and service delivery. (9.4/1.4)	Decision making informed by community needs.	Implement knowledge management methodologies to facilitate sharing of research outcomes across council.	At risk
		Conduct review and analysis of the existing Social Policy framework and commence implementation of forward program of work.	On track
Strategy 2 Invest in data collection, analysis and targeted research to provide the evidence base for development of strategy and resource allocation.			
KEY ACTIONS	OUTCOMES	DELIVERABLES	STATUS
Develop greater understanding of community needs through community engagement, research and analysis to inform program, service and facility planning and delivery. (9.4/2.1)	Greater connectedness between data/ information and decision making.	Conduct an annual library customer satisfaction survey.	Complete
		Inform and engage with relevant stakeholders to support the delivery of the Capital Portfolio of Works.	On track
		Investigate and map educational facilities against current and projected enrolment patterns to inform advocacy to state governments for delivery of new schools.	Complete
		Analyse data relating to unemployment in the Ipswich region.	Complete
		Engage with the local community and employment providers to better understand barriers to employment in Ipswich.	Delayed schedule
		Analyse data relating to Ipswich's Aboriginal and Torres Strait Islander community to better understand the areas of need.	Complete
		Partner with Aboriginal and Torres Strait Islander organisations to develop a program of work that addresses areas of need and creation of opportunities.	On track
Develop a comprehensive set of indicators to inform the community on the direction of socio-economic change and progress in achieving desired social and economic outcomes. (9.4/2.2)	Community informed and engaged through planned communication.	Develop a Community Engagement Framework that optimises engagement outcomes and includes a transparent approach to reporting.	On track
Establish collaborative agreements for the co-operative development and sharing of socio-economic data across the region. (9.4/2.4)	Ability to benchmark performance across a range of metrics.	Develop data sharing protocols to inform formal agreements on how shared data can be used.	On track

Increase the use of on-line and digital communications to deliver and promote services and information to the community. (9.4/2.5)	Prioritisation and broad integration of the Ipswich Smart City Program.	In line with the Digital City Strategy – evolve and further implement Digital City data driven platforms and architecture to enable data analytics and visualisations to support decision making.	On track
	Increased digital engagement of communities.	Strategically utilise library systems and digital marketing channels to promote engagement and use of resources, events and programs.	Complete
		Develop a methodology for online promotion of council led community programs and initiatives.	At risk
Strategy 3 Adopt and deliver an explicit Community Development framework tailored to the needs of our varied communities.			
KEY ACTIONS	OUTCOMES	DELIVERABLES	STATUS
Develop a community development plan for our communities of place and interest. (9.4/3.1)	Increased capability of, and participation by, communities.	Develop and implement community planning and development assessment framework for priority development areas.	Complete
Facilitate capacity building through a comprehensive community development training program. (9.4/3.2)	Increased resilience through strength of community leadership.	Deliver professional development opportunities for the local arts and cultural community through targeted programming and funding.	Complete
		Develop and implement a program of learning and development for community groups and organisations.	Complete
		Develop a community funding framework that support the arts/ creative sector.	Delayed schedule
Ensure the needs of the city's growing child and youth population are incorporated through the adoption of a child and youth friendly community policy. (9.4/3.4)	Closer alignment to child friendly city principles.	Implement and Ipswich Youth Advisory Council (IYAC) and IYAC Ambassador Program.	On track
		Develop a policy framework to ensure that the city's design and service delivery meets the requirements of a child friendly city.	On track
Strategy 4 Foster collaboration, partnerships and use of evidence to shape service planning and delivery for the benefit of our communities.			
KEY ACTIONS	OUTCOMES	DELIVERABLES	STATUS
Facilitate service planning and delivery arrangements with government and non-government agencies utilising council's evidence base to ensure services are delivered in an equitable, timely and efficient manner to meet community needs. (9.4/4.1)	Coordinated social service delivery informed by social data.	Deliver Home Assist services to support members of the community to live independently in the home of their choice, and continue to access and engage with their community.	Complete
Strategy 5 Foster a diverse range of activities to promote sustainable, healthy lifestyles and community well-being.			
KEY ACTIONS	OUTCOMES	DELIVERABLES	STATUS
Implement a Community Events program across the city that includes community and family activities. (9.4/5.1)	Greater family participation in public programs.	Provide support for the delivery of programs and events for the elderly and those living with disabilities.	Complete
Develop awareness and education programs relating to health care intervention and prevention, healthy eating, healthy lifestyles and well-being. (9.4/5.2)	Increased engagement of community members in their own health outcomes.	Implement and maintain the 'Words for Wellness' initiative and resources.	Complete
		Engage with local community health providers and community to better understand barriers to community health outcomes.	Complete
		Research community health outcomes to determine priority focus areas.	On track
		Partner with health organisations to facilitate the outreach delivery of targeted health services in the community.	Complete
		Develop and implement a program of work to address barriers to community health and facilitate improved health outcomes.	Complete

Utilise Planning Scheme provisions to encourage active recreation, the use of active transport and the development of walkable, mixed use neighbourhoods. (9.4/5.3)	Ensure relevant provisions are contained in the Ipswich Planning Scheme and the Local Government Infrastructure Plan and are delivered through appropriate development outcomes.	Deliver through development assessment.	On track
		Monitor effectiveness of relevant planning scheme provisions and amend/update where necessary.	On track
Acknowledge, promote and support the success and participation of Ipswich residents and teams in local, regional, national and international sporting events. (9.4/5.4)	Continue to support and provide council's Sporting Event Sponsorship Program.	Deliver and support council's sport and recreation funding program.	Complete
		Deliver active and outdoor recreation participation programs.	Complete
Plan and deliver a diverse range of cultural programs to engage the Ipswich community, celebrate Ipswich's cultural heritage and foster cultural development. (9.4/*)	Increased cultural tourism.	Deliver a broad range of literary programs and events that facilitate community participation in the arts.	Complete
		Develop and deliver a diverse range of high quality exhibitions and activities at the Ipswich Art Gallery that build on the cultural capital of the city.	On track
		Develop programs and events that build the capacity and capability of local artists/ performers.	On track
		Develop a public performance framework to activate public events and spaces.	Delayed schedule
		Manage and develop arts venues and assets.	On track
		Develop the concept for an Indigenous Cultural Centre that promotes local art, culture and customs. Identify an advocacy pathway.	Delayed schedule
Strategy 6 Build on the success of council's community safety programs to address new and emerging issues.			
KEY ACTIONS	OUTCOMES	DELIVERABLES	STATUS
Delivery of the Safe City program aligned to crime prevention and community safety plans. (9.4/6.4)	The Safe City network and program is incorporated in projects and plans to realise a reduction in crime in public places and an increased sense of community safety.	Deliver actions from the Safe City program identified for 2018–2019.	Complete
Facilitate programs, education and awareness on reducing public health risks in the community. (9.4/6.6)	Ensure delivery of actions and outcomes in the Ipswich City Council Health and Amenity Plan are achieved.	Deliver actions from the Health and Amenity Plan identified for 2018/19.	Complete
		Promote a positive safety culture to achieve zero harm.	Delayed Schedule
Strategy 7 Invest in social infrastructure to build a distinctive Ipswich identity and to maximise economic and social outcomes.			
KEY ACTIONS	OUTCOMES	DELIVERABLES	STATUS
Develop a new Regional Performing Arts Centre in the Ipswich CBD. (9.4/7.2)	Obtain 'in-principle' State and Federal Government support.	Develop and implement a program of work to deliver council's Arts and Cultural Strategy.	At risk
		Develop an Advocacy Strategy for the Ipswich Performance Arts Complex.	At risk
		Develop and deliver a Public Art Master Plan for the CBD.	Complete
		Deliver 'place-making' public art in line with community aspirations.	At risk
Ensure the library services strategy is responsive to the emerging need for a digital approach. (9.4/7.4)	That the Library's digital strategy aligns to community expectation and council's digital aspiration.	Develop and implement the Library Strategy 2017–2022.	Delayed schedule
		Design and implement a Virtual Library Branch.	Complete
		Deliver high performing eResource collections.	Complete
		Provide digital literacy programming across all age ranges.	Complete

* Depicts new Key Action

Strategy 8 Develop greater community resilience and readiness.			
KEY ACTIONS	OUTCOMES	DELIVERABLES	STATUS
Work in partnership with other levels of government and other agencies to ensure effective responses to disasters and emergencies. (9.4/8.1)	An approved and endorsed Local Disaster Management Plan is in place with an annual review process.	Deliver the annual review of the LDMP.	Complete
Develop and provide information to the community regarding effective responses to disasters and emergencies. (9.4/8.2)	Emergency Management Strategy to be developed to provide a framework for public information.	Develop and deliver a community resilience strategy.	Complete
		Implement Community Resilience Strategy.	Complete
Use Planning Scheme provisions to appropriately manage the risks arising from natural and other hazards. (9.4/8.4)	Ensure relevant provisions are contained in the Ipswich Planning Scheme and are delivered through appropriate development outcomes.	Deliver through development assessment.	On track
		Monitor effectiveness of relevant planning scheme provisions and amend/update where necessary.	On track





THEME 4

CARING FOR OUR ENVIRONMENT

GOAL 4: Important areas of native habitat and vegetation are conserved, the city's important waterways are protected and their water quality enhanced, and the city responds appropriately to climate change and uses resources prudently.

INITIATIVES AND ACHIEVEMENTS

Franklin Vale Creek and Tributaries Revegetation Project

This ongoing project is reinstating a waterway, which after many years of agricultural activities in the area had become overgrown with pest plants and was subject to erosion due to loss of native species of plants.

Council has worked with several property owners to: keep stock from entering the creek and revegetation areas; provide offsite watering points for stock via solar powered bores and installation of water troughs; undertake extensive pest weed control to open the canopy for revegetation plantings; and install rock crossings for vehicle access across the creek.

The project has enjoyed a successful revegetation program and the regeneration of native species along the creek banks is evident. Council is looking forward to continuing efforts to improve this important waterway.

Completion of the Ipswich Rivers Flood Study

Council completed a major flood study for the Bremer River and major tributaries in Ipswich, in accordance with the Brisbane River Strategic Floodplain Management Plan and Queensland Flood Commission of Enquiry.

This study will now guide the development of the Ipswich Integrated Catchment Plan.

The Little Liverpool Range Initiative (LLRI)

This is a new initiative established between council, the Gainsdale Group (Hidden Vale), and the Queensland Trust for Nature.

The Little Liverpool Range (the range) is nestled about 40 minutes from the Ipswich CBD bordering the Ipswich, Lockyer Valley and Scenic Rim Council areas. The range is a wildlife corridor that is home to a number of significant species including Glossy Black Cockatoo, Powerful Owl, Brush-tailed Rockwallaby, Little Pied Bat and Slender Milk Vine to name a few. The range provides a link between Main Range National Park and

the Great Eastern Ranges and contains a significant amount of remnant vegetation. As a result, the range has been identified as an important wildlife corridor.

The LLRI supports landholders living within the Little Liverpool Range to increase native wildlife habitat, undertake coordinated fire, weed and pest management activities.

Sustainable Ipswich Week

Sustainable Ipswich Week was developed to bring focus to environmental issues and what we can all do at home and at work to bring sustainability into our daily lives.

Two key events, the EnviroForum and Youth Sustainability Summit, were held to showcase innovation in the sustainable management of natural resources.

An increased participation rate was achieved with over 200 students from 20 schools across Ipswich attending the Youth Sustainability Summit and over 120 people attending the EnviroForum. Social media channels also increased the reach of these programs with industry and child care centres also getting involved.

Rehabilitation of Small Creek

Small Creek languished as a concrete channel for several decades before council embarked on a four-stage project to return it to a more natural state. Important habitat was restored, water quality flowing to the river was improved and flood protection increased.

The project included sustainable design elements, with parts of the concrete channel saved from landfill and repurposed as features throughout the re-naturalised creek.

Stages one and two are now complete. Native trees and grasses planted along the waterway have taken hold and plenty of birds are taking advantage of the area. Hundreds of native fish have been recorded in Small Creek for the first time since work started, which is a significant find and demonstrates the success of the project.

OPERATIONAL PLAN PROGRESS

Strategy 1 Secure and protect important areas of native habitat and vegetation.

KEY ACTIONS

No key actions identified for delivery in 2018–2019.

Strategy 2 Develop and implement an integrated approach to the planning and management of nature conservation matters in partnership with the community, private land owners and government agencies.

KEY ACTIONS	OUTCOMES	DELIVERABLES	STATUS
Review the Conservation Partnerships Program and implement changes. (9.5/2.1)	Highly effective partnership program with financial and technical incentives to support conservation and waterway health improvement on private land.	Implement and manage the natural environment in accordance with Nature Conservation Strategy.	On track
		Deliver the Voluntary Conservation Partnership Programs.	On track
Provide strategic delivery of environmental offsets across the city. (9.5/2.2)	Work in partnership with offset brokers / organisations in the strategic delivery of environmental offsets in alignment with the Nature Conservation Strategy and Koala Habitat Management Plan.	Deliver the Environment and Sustainability Grants Program.	On track

Strategy 3 Waterways are protected and managed to achieve enhanced environmental, ecological and water quality outcomes.

KEY ACTIONS	OUTCOMES	DELIVERABLES	STATUS
Work in partnership with property owners, community groups and government agencies to protect and better manage important waterways, wetlands and groundwater resources. (9.5/3.1)	Improved waterway and wetland health.	Deliver improved waterway, wetland health and diversity in accordance with the Waterway Health Strategy. Key Project 18/19 – Platypus Recovery Plan.	On track
Implement appropriate pollutant control mechanisms, particularly for sediment and erosion during the construction phase of development. (9.5/3.2)	Ensure delivery of actions and outcomes in the Ipswich City Council Health and Amenity Plan are achieved.	Deliver actions from the Health and Amenity Plan identified for 2018/19.	Complete
Ensure effective catchment and floodplain management. (9.5/3.4)	Develop and implement the Floodplain management Strategy.	Develop Ipswich Rivers Strategic Floodplain Management Plan.	On track
	Maintain up-to-date flood studies.	Review catchment and flood study reports.	On track
	Delivery of the Habitat Connections Program.	Undertake new catchment and flood study reports.	On track

Strategy 4 Enhance urban greening.

KEY ACTIONS	OUTCOMES	DELIVERABLES	STATUS
Undertake street tree planting and landscaping and protect significant vegetation within road reserves. (9.5/4.2)	Planning, design and implementation of stage 1 "My Suburb, My City" Beautification program for Collingwood Park and Riverview.	Deliver the 9 weekly program for street tree planting requests.	On track
	Complete footpath garden Asset capture and mapping.	Deliver identified projects as part of the Beautiful Ipswich Program.	Delayed schedule

Strategy 5 Use resources efficiently and sustainably.

KEY ACTIONS	OUTCOMES	DELIVERABLES	STATUS
Waste is treated as a resource and is minimised through reducing, reusing and recycling. (9.5/5.1)	Maximise diversion of waste from landfilling through the kerbside recycling and green waste services and public transfer stations.	Increase waste diverted from landfilling at the Recycling and Refuse Centres.	On track
		Increase recycling diverted from domestic collection and disposal services.	On track
		Increase domestic green waste diverted from domestic refuse service.	On track
Water is treated as a precious resource within a total water cycle management framework. (9.5/5.3)	Review and implement the Integrated Water Strategy.	Review and report on water efficiency measures for council. Report for consideration by 31 December.	Delayed schedule

Strategy 6 Improve environmental awareness, education and compliance.

KEY ACTIONS	OUTCOMES	DELIVERABLES	STATUS
Ensure appropriate compliance is undertaken in relation to littering, dumping and air and water pollution. (9.5/6.2)	Ensure delivery of actions and outcomes in the Ipswich City Council Health and Amenity Plan are achieved.	Deliver actions from the Health and Amenity Plan identified for 2018/19.	Complete



THEME 5

LISTENING, LEADING AND FINANCIAL MANAGEMENT

GOAL 5: Visionary and accessible leadership is provided that consults and communicates on key decisions and delivers sound financial management and good governance outcomes.

INITIATIVES AND ACHIEVEMENTS

Changes to Council's Committee Structure

Prior to October 2018, council's committee structure included 10 standing committees with no clear alignment between council's Community Plan (Advance Ipswich) and Corporate Plan.

To ensure strategies and programs were delivered effectively and accountability and reporting lines were directed towards the outcomes in these two documents a new committee structure was formed.

The new structure which commenced from November 2018 aligns with council's strategic themes as articulated in the community plan which are:

- Strengthening our local economy and building prosperity
- Managing growth and delivering key infrastructure
- Caring for the Community
- Caring for the Environment
- Listening, Leading and Financial Management

The committee structure now aligns to the Advance Ipswich Community Plan strategies which is supported by the Corporate Plan and annual Operational Plan actions and outcomes.

As well as the community and corporate plan alignment a terms of reference was established for each standing committee which contains clear and specific information on what the committee is trying to achieve, who the members are, when and where they meet.

In keeping with the local government principle relating to "transparent and effective processes and decision making in the public interest" standing committee reports now include a statement of reasons for any amendments to an officer's recommendation as well as a written record of any significant points of discussion regarding the report and its recommendation/s.

Consolidation of Council Depots

Council closed its waste and fleet depot at Briggs Road and consolidated all of these activities into an existing depot at Riverview. This has created efficiencies for the servicing of council fleet and the ongoing management of resources.

Pulse Check Survey

For the first time, in November 2018, council undertook a survey to better understand community sentiment. Over 2,300 Ipswich residents participated in the survey, via telephone, face to face interviewing and an online survey.

The Pulse Check Survey revealed that while there was room for improvement in council's ability to build trust and confidence, 49 per cent of residents were satisfied with the services provided by council. Council will undertake the survey again in November 2019.

Eat Safe Program

Our community deserves local food establishments that adhere to food safety, hygiene and cleanliness compliance guidelines. In order to ensure that our food businesses are operating at high levels of compliance and food safety levels are regularly monitored, Ipswich City Council has implemented a regulatory scheme for licensed local food businesses based on a star rating system. After auditing local food businesses (excluding temporary food stalls and water carriers) for good management practices and adherence with the provisions set out in the Food Act 2006 and Food Safety Standards, each food business is assigned an Eat Safe Ipswich food safety star rating.

The program promotes food safety in our city and recognises and rewards high performing businesses based on their food safety practices. Eat Safe reduces the number of audits for businesses that demonstrate excellent food safety practices allowing council to focus more resources on poor performers.

Delivery of the program involved the development and publishing of business resources (in four different languages), and the creation of an online portal where members of the public can search food safety ratings for food businesses in the Ipswich area.

Eat Safe provides food businesses with education of food safety requirements and consumers with confidence in Ipswich's food industry, allowing them to make an informed choice when choosing a food business to visit.

OPERATIONAL PLAN PROGRESS

Strategy 1 The mayor and councillors represent the Ipswich community and provide strong and visionary leadership.			
KEY ACTIONS	OUTCOMES	DELIVERABLES	STATUS
The accessibility to and the visibility of the mayor and councillors are maintained. (9.6/1.1)	Maintain the accessibility of mayor and elected members in public and media platforms.	Deliver a contemporary, clear and consistent positioning and narrative representing the city.	On track
	Mayor's office and electorate offices have capacity, resources and visibility within the community.	Provide support, resources, training and up to date information about council activities and initiatives to electorate offices in order to maintain high standards of service delivery.	On track
The mayor and councillors continue to promote and advocate on behalf of the city and the community. (9.6/1.2)	Elected members undertake roles and responsibilities to a high standard.	Support and provide guidance for elected members in accordance with the Act and Code of Conduct.	On track
		Respond effectively to issues impacting on the city and community.	On track
		Ensure effective, timely and responsible policy and decision making.	On track
	Monitor and review council's performance, strategic and operational reporting.	Develop prioritised Reference Architectures and Roadmaps to guide ICT investment in existing key business domains to improve capabilities and opportunities.	On track
		Implement and operationalise a fit for purpose ICT contract management framework to ensure that council's ICT spend is compliant and monitored to deliver value and outcomes.	Delayed schedule
		Monitor and review council's performance, strategic and operational reporting to ensure alignment to strategic and operational activities in accordance with the Act.	On track
Strategy 2 Provide comprehensive and meaningful community engagement to inform council decision making.			
KEY ACTIONS	OUTCOMES	DELIVERABLES	STATUS
Council maintains a key focus on customer service and meeting the needs of the community. (9.6/2.3)	Meet or exceed corporate targets for customer service standards.	Achieve first-point-of-contact resolution when answering customer enquiries to targeted service standard.	On track
		Answer incoming customer calls directly in a timely manner.	On track
		Ensure rate arrears are kept low to targeted service standard.	At risk
		Complete customer service requests in a timely manner to targeted service standard.	On track
		Register and task all types of incoming council mail in a timely manner to targeted service standard.	On track
		Register and task all types of incoming council emails in a timely manner to targeted service standard.	On track
		Develop and Implement agreed Line of Sight Program, projects or project elements.	On track

Strategy 3 Implement initiatives that strengthen governance skills and knowledge.

KEY ACTIONS	OUTCOMES	DELIVERABLES	STATUS
Councillors and staff are provided with the necessary skills, training and resources to make informed, effective, efficient, impartial and timely decisions. (9.6/3.1)	Council continues to provide training, development and resources to councillors and staff to enable and support, effective, informed, timely and impartial decision making.	Deliver training, development and resources to councillors and staff to enable and support effective, information, timely and impartial decision making.	On track
		Develop and implement an effective development program for council leaders to improve alignment with Line of Sight principles and improve support in embracing cultural changes.	On track
		Develop an HR Strategy and business plan that aligns with organisational strategies and goals.	Delayed schedule
		Develop effective performance measures that ensure HR services meet business stakeholder needs.	Delayed schedule
		Implement employee awareness sessions through the Line of Sight program to improve customer focus and employee behaviours.	Delayed schedule
Council information is accurate and managed effectively to ensure appropriate access, confidentiality and security. (9.6/3.2)	Maintain an open and transparent approach to information.	Ensure corporate policies and procedures are current.	On track
		RTI and Privacy applications are received and processed within applicable timeframes.	On track
		Administrative reviews are processed within regulated timeframes. This includes Complaints Management Process and Ombudsman/Office of Information Commissioner Reviews and CCC.	On track
		Provide greater ease of use and functionality of external interfaces to provide greater transparency to constituents.	On track
		Implement an electronic solution for committee and council meetings to provide an innovative and transparent online meetings management solution.	Complete
	Review and maintain council's enterprise risk management framework.	Implement and embed an Enterprise Risk Management Program.	On track
		Implement regular monitoring and reporting of strategic and operational risks.	At risk

Strategy 4 Maintain a financially sustainable and resilient approach to budgeting.

KEY ACTIONS	OUTCOMES	DELIVERABLES	STATUS
Aim to operate council's finances with a modest surplus. (9.6/4.1)	Ensure sound budgeting principles consistent with long-term financial targets.	Ensure the contract management framework improves productivity and performance of ICT contracts and assets.	Delayed schedule
		Regularly update and review council's long term financial plan (LTFP).	Complete
		Review input assumptions and financial sustainability targets as part of the LTFP's preparation.	Complete
		Prepare council's annual budget in line with LTFP's financial targets.	Complete
		Monitor and report council's performance compared to budget.	Complete
Manage and reduce the city's debt on the basis of 'don't spend more than you earn, and borrow for assets only'. (9.6/4.2)	Effectively manage revenue sources relative to debt and service levels.	Manage council's debt in accordance with council's debt policy.	On track
		Forecast council's debt position as part of council's long term financial planning and budget process.	Complete
		Monitor and review council's financial performance ratios and targets.	On track

Strategy 5 Good neighbourly relations are maintained through effective dispute resolution, community education and compliance.			
KEY ACTIONS	OUTCOMES	DELIVERABLES	STATUS
The community is provided with information, education and tools to minimise and, if necessary, resolve neighbourhood disputes and to be aware of their obligations under laws and regulations. (9.6/5.1)	Ensure delivery of actions and outcomes in the Ipswich City Council Health and Amenity Plan are achieved.	Deliver actions from the Health and Amenity Plan identified for 2018/19.	Complete
Council undertakes inspections and appropriate compliance action in respect to nuisance activities. (9.6/5.2)	Ensure delivery of actions and outcomes in the Ipswich City Council Health and Amenity Plan are achieved.	Deliver actions from the Health and Amenity Plan identified for 2018/19.	On track
Strategy 6 Maintain a consistent and efficient approach to laws and compliance activities across the city.			
KEY ACTIONS	OUTCOMES	DELIVERABLES	STATUS
The community is provided with information and access on how to apply for and comply with licences and permit conditions, and obligations under local laws and legislation. (9.6/6.1)	Ensure delivery of actions and outcomes in the Ipswich City Council Health and Amenity Plan are achieved.	Deliver actions from the Health and Amenity Plan identified for 2018/19.	Complete
Council will undertake programmed inspections and patrols and will respond to requests made by the community to ensure quality of life is being maintained across the city. (9.6/6.2)	Ensure delivery of actions and outcomes in the Ipswich City Council Health and Amenity Plan are achieved.	Deliver actions from the Health and Amenity Plan identified for 2018/19.	Complete
Council has local laws that are contemporary, sustainable and efficient for the good governance of the Local Government Area. (9.6/6.3)	The local laws provide clear and consistent outcomes for council and the community in resolving compliance matters and are reviewed regularly.	Deliver actions from the Health and Amenity Plan identified for 2018/19.	On track

GOVERNANCE ELECTED AND APPOINTED



FORMER MAYOR AND COUNCILLORS

Ipswich City Council was dissolved effective 22 August 2018 as a result of the *Local Government (Dissolution of Ipswich City Council) Act 2018*.

Councillor Andrew Antonioli	Mayor	Suspended May 2018
Councillor David Morrison	Division 1	
Councillor Paul Tully	Division 2	
Councillor Kerry Silver	Division 3	
Councillor Kylie Stoneman	Division 4	
Councillor Wayne Wendt	Division 5	Acting Mayor
Councillor Cheryl Bromage	Division 6	
Councillor David Martin	Division 7	
Councillor Charlie Pisasale	Division 8	
Councillor Sheila Ireland	Division 9	
Councillor David Pahlke	Division 10	

COUNCILLOR REMUNERATION

Councillor remuneration was paid in accordance with the amounts set by the Local Government Remuneration and Discipline Tribunal, an independent body responsible for regularly reviewing and determining the remuneration payable to councillors. Council's superannuation contribution on behalf of all councillors was 12 per cent of their remuneration.

In accordance with section 186 of the *Local Government Regulation 2012*, the following table details the total remuneration, and superannuation for each councillor during the 2018–2019 financial year:

COUNCILLOR	DIVISION	PERIOD	REMUNERATION (\$)	SUPERANNUATION CONTRIBUTION (\$)	TOTAL REMUNERATION (\$)
Andrew Antonioli	Mayor	Partial Year	31,782.18	3,813.87	35,596.05
David Morrison	Division 1	Partial Year	19,069.00	2,288.31	21,357.31
Paul Tully	Division 2	Partial Year	19,069.00	2,288.31	21,357.31
Kerry Silver	Division 3	Partial Year	19,069.00	2,288.31	21,357.31
Kylie Stoneman	Division 4	Partial Year	19,069.00	1,983.59	21,052.59
Wayne Wendt	Division 5	Partial Year	41,060.46	4,927.27	45,987.73
Cheryl Bromage	Division 6	Partial Year	19,069.00	2,288.31	21,357.31
David Martin	Division 7	Partial Year	19,069.00	1,811.55	20,880.55
Charlie Pisasale	Division 8	Partial Year	19,069.00	2,288.31	21,357.31
Sheila Ireland	Division 9	Partial Year	19,069.00	2,288.31	21,357.31
David Pahlke	Division 10	Partial Year	19,069.00	2,288.31	21,357.31

Remuneration for Wayne Wendt also includes additional amounts for Acting in the role of mayor for the period of 3 May 2018 until council dissolution on 22 August 2018. A decision from the Local Government Remuneration and Discipline Tribunal resulted in back pay to the amount of \$15,407 and was made in July 2018.

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:

For the period 1 July 2018 to 2 December 2018

ORDERS, RECOMMENDATIONS AND ASSESSMENTS	TOTAL
Orders and recommendations made under section 180(2) or (4) of the <i>Local Government Act 2009</i> ('the Act')	0
Orders made under section 181 of the Act	0
Complaints for which no further action was taken under section 176C(2) of the Act	0
Complaints referred to the Chief Executive Officer under section 176C(3)(a)(i) of the Act	0
Complaints referred to the Mayor under section 176C(3)(a)(ii) or (b)(i) of the Act	0
Complaints referred to the Chief Executive Officer under section 176C(4)(a) of the Act	1
Complaints assessed by the Chief Executive Officer as being about corrupt conduct under the <i>Crime and Corruption Act 2001</i>	1
Complaints heard by a regional conduct review panel	0
Complaints heard by the Local Government Remuneration and Discipline Tribunal	1
Complaints to which Section 176C (6) of the Act applied	0

For the period 3 December 2018 to 30 June 2019

Ipswich City Council was in Administration for the entirety of this period. Two matters received by the local government, mentioned in section 150P(3) of the Act were notified to the Crime and Corruption Commission.

COUNCILLOR REIMBURSEMENTS

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 2018–2019 financial year, councillors were provided with or reimbursed for costs incurred in maintaining a mayoral or divisional office⁵ and representing the city in their elected role:

COUNCILLOR	TOTAL (\$)	OFFICES	TOTAL (\$)
Andrew Antoniolli ^{1, 2}	54,055	Mayor's / Administrator's Office	30,641
David Morrison ²	4,170	Division 1 ⁴	66,121
Paul Tully ²	22,907	Division 2 ⁴	57,073
Kerry Silver ²	3,092	Division 3 ⁴	63,502
Kylie Stoneman ²	839	Division 4 ⁴	63,718
Wayne Wendt ²	4,051	Division 5 ⁴	77,266
Cheryl Bromage ²	4,414	Division 6 ⁴	52,050
David Martin ²	1,321	Division 7 ³	15,839
Charlie Pisasale ²	4,789	Division 8 ⁴	69,998
Sheila Ireland ²	4,063	Division 9 ⁴	81,449
David Pahlke ²	8,198	Division 10 ⁴	49,015

Interim Administrator Costs: \$386,762

Interim Management Committee Costs: \$1,149,806

Council's Expenses Reimbursement Policy was repealed 21 May 2019 and replaced with an amended version. The expenses detailed above were all incurred under the previous policy.

- **Councillor Expenses Reimbursement and Administrative Support Policy** (adopted 21 May 2019):
View at [Bit.ly/councillorexpensespolicy](https://bit.ly/councillorexpensespolicy)
- **Expenses Reimbursement Policy** (repealed 21 May 2019)
View at [Bit.ly/repealedexpensespolicy](https://bit.ly/repealedexpensespolicy)

¹ Remained suspended under Section 182A of the *Local Government Act 2009*

² On 22 Aug 2018 the Parliament of Queensland passed the *Local Government (Dissolution of Ipswich City Council) Act 2018* dismissing the mayor and 10 councillors of Ipswich City Council

³ On 21 Dec 2018 the Division 7 office closed to the public

⁴ On 31 May 2019 the remaining divisional offices closed to the public

⁵ The above office costs are for the full financial year including the time the offices were Community Offices from 23 August 2018

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.

COMMITTEE ACRONYM AND NAME	
I&EM	Infrastructure and Emergency Management
WPS	Works, Parks and Sport
C&E	Conservation and Environment
L&T	Libraries and Tourism
A&CD	Arts and Community Development
HS&CS	Health, Security and Community Safety
PDH	Planning, Development and Heritage
ED&DC	Economic Development and Digital City
CMFCE	City Management Finance and Community Engagement
A&R	Audit and Risk (Attendance restricted to members only)
Council	Ordinary Council
Special Council	Special Council

COMMITTEE AND COUNCIL MEETINGS

Committee Membership July and August 2018	I&EM	WPS	C&E	L&T	A&CD	HS&CS	PDH	ED&DC	CMF&CE	A&R	Council	TOTAL
Number of Meetings	2	2	2	2	2	2	2	2	2	1	2	21
Cr Wayne Wendt (Acting Mayor)	2	2	2	2	2	2	2	2	2	1	2	21
Cr David Morrison	2	2	2	2	2	2	2	2	2	0	2	20
Cr Paul Tully	2	2	2	2	2	2	2	2	2	1	2	21
Cr Kerry Silver	2	2	2	2	2	2	2	2	2	0	2	20
Cr Kylie Stoneman	2	2	2	2	2	2	2	2	2	0	2	20
Cr Cheryl Bromage	2	2	2	2	2	2	2	2	2	0	2	20
Cr David Martin	2	2	2	2	2	2	2	2	2	0	2	20
Cr Charlie Pisasale	2	2	2	2	2	1	1	2	2	0	2	18
Cr Sheila Ireland	2	2	2	2	2	2	2	2	2	0	2	20
Cr David Pahlke	2	2	1	1	1	2	2	2	2	0	1	16

Committee Membership 28 August 2018	Special Council Meeting	TOTAL
Number of Meetings	1	1
Greg Chemello	1	1

COMMITTEE AND COUNCIL MEETINGS

Committee Membership 1 September 2017– 19 September 2017	I&EM	WP&S	C&E	L&T	A&CD	HS&CS	PD&H	ED&DC	CMF&CE	A&R	Council	Special Council Meeting	TOTAL
Number of Meetings	2	2	2	2	2	2	2	2	2	1	2	1	22
Greg Chemello	2	2	2	2	2	2	2	2	2	1	2	1	22
Jan Taylor	2	2	2	2	2	2	2	2	2	0	2	0	20
Rob Jones	2	2	2	2	2	2	2	2	2	1	2	0	21
Simone Webbe	2	2	2	2	2	2	2	2	2	0	2	1	21
Stan Gallo	2	2	2	2	2	2	2	2	2	1	1	1	21
Steve Greenwood	2	2	2	2	2	2	2	2	2	0	2	0	20

■ Purple background depicts committee membership

■ Red background depicts alternate member only. Only required to attend if a member is unavailable

COMMITTEE ACRONYM AND NAME	
ED	Economic Development
G&I	Growth and Infrastructure
Comm	Communities
Enviro	Environment
Gov	Governance
A&RM	Audit and Risk Management (Attendance restricted to members only)
Council	Ordinary Council
Special Council	Special Council

COMMITTEE AND COUNCIL MEETINGS									
Committee Membership November 2018 to June 2019	ED	G&I	Comm	Enviro	Gov	A&RM	CI	Special Council Meeting	TOTAL
Number of Meetings	8	8	8	8	8	2	8	3	53
Greg Chemello	8	8	8	8	8	2	8	3	53
Jan Taylor	8	8	8	8	8		8	1	49
Rob Jones	8	8	8	8	8	2	7	0	49
Simone Webbe	7	8	8	8	8		8	1	48
Stan Gallo	8	8	8	8	8	1	6	1	48
Steve Greenwood	6	6	6	6	6		7	1	38

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 and details of the destination, purpose and cost.

During the 2018–2019 financial year there was no overseas travel taken by councillors, Interim Administrator or local government employees.

OFFICE OF THE INTERIM ADMINISTRATOR AND THE INTERIM MANAGEMENT COMMITTEE

Office of the Interim Administrator

On Wednesday, 22 August 2018 the Parliament of Queensland passed the *Local Government (Dissolution of Ipswich City Council) Act 2018* dismissing the mayor and 10 councillors of Ipswich City Council. Greg Chemello was appointed by the State Government as *Interim Administrator* of Ipswich City Council through to the next scheduled local government elections on Saturday, 28 March 2020.

The government also appointed a part-time *Interim Management Committee* (IMC), comprising five experts in their respective fields, to help Mr Chemello achieve his goal of bringing about positive, ethical change to Ipswich City Council. Mr Chemello acknowledges that he can only achieve this goal by working collaboratively with council's chief executive officer, executive leadership team and staff.

Role of the Interim Administrator

As Interim Administrator of Ipswich City Council, Mr Chemello has all the powers and responsibilities of the Ipswich City Council mayor and councillors. He is solely responsible for the good rule and local government of Ipswich, which means he will lead, manage and make decisions on behalf of council. His focus is on making the right policy decisions for the betterment of the long-term interests of the City of Ipswich as a whole. Operational issues are still handled by council officers under the direction and guidance of the CEO.

Interim Administrator Greg Chemello

Mr Chemello has 35 years of professional and management experience – the last two decades in leadership roles within public and private sector organisations undergoing significant change. His professional experience has generally been in the property and development sectors through senior professional, management and leadership roles with both property asset owners and advisory/consulting businesses and organisations.

In addition to roles involved with delivery of developments and capital works, Mr Chemello has extensive business management experience, having undertaken roles at director, general manager and senior executive levels for a number of private companies and public sector organisations. Mr Chemello has developed considerable expertise in areas such as strategic planning, governance, change management, commercial negotiation and stakeholder management and communication.

Mr Chemello's most recent role as general manager of Economic Development Queensland (EDQ) involved leading EDQ's land use and infrastructure planning, community consultation and property development teams to facilitate economic and community development opportunities on sites across the state.



Role of the Interim Management Committee

The part-time Interim Management Committee (IMC) is comprised of Stan Gallo, Simone Webbe, Jan Taylor, Steve Greenwood and Robert Jones. Mr Chemello is the Chair of the IMC and is responsible for the IMC's leadership, efficient organisation and conduct of its functions.

The role of the IMC is to assist the Interim Administrator perform his responsibilities as they collectively rebuild and maintain a healthy council culture, implement sound governance and financial management practices, progress key projects and manage considerable policy, procedural and operational reforms to enable Ipswich City Council to again be a leading local government in Australia. While the IMC attends committee and council meetings to advise the Interim Administrator at his request, they do not act in the place of the Ipswich City councillors. Only the Interim Administrator has the power to vote at council meetings.

Interim Management Committee Members

Each member of the IMC holds particular expertise and experience to support the Interim Administrator of Ipswich City Council – summaries of these areas of expertise are set out below.



Stan Gallo is a partner at KPMG and leads the firm's forensic practice in Queensland and Western Australia. His experience involves advising clients on good governance, risk, compliance, ethics and integrity. He is a proactive risk management specialist who combines unique insights and experiences with traditional investigative skills and forensic technology expertise to bring a different perspective.



Jan Taylor has 20 years of experience in community engagement and consultation around some of Australia's toughest projects, in both the public and private sectors. Her reputation has been built on the willingness of stakeholders and communities to accept her as the 'honest broker' (or independent conduit) between a project proponent, key stakeholders and affected communities.



Simone Webbe is a highly experienced barrister and former high-ranking public servant with extensive public sector experience in constitutional and public law, governance, accountability, anti-corruption and integrity reforms. Ms Webbe recently undertook a strategic review of the Office of the Queensland Ombudsman.



Steve Greenwood has significant experience in urban planning and the property sector and brings a great deal of insight into local government. In addition to being the founding CEO of the Queensland Futures Institute, Mr Greenwood has formerly held the roles of CEO of Canegrowers Australia, executive director of Property Council of Australia (Qld) and senior executive of the Local Government Association of Queensland and Brisbane City Council.



Robert Jones is the former chairman of Queensland's KPMG practice, where he worked for 41 years, 10 years as a partner in charge of KPMG's audit practice. His strong experience in corporate governance, risk management and assurance encompasses numerous sectors. In addition to his role with Ipswich City Council, Mr Jones is a member of several high level boards and advisory panels.

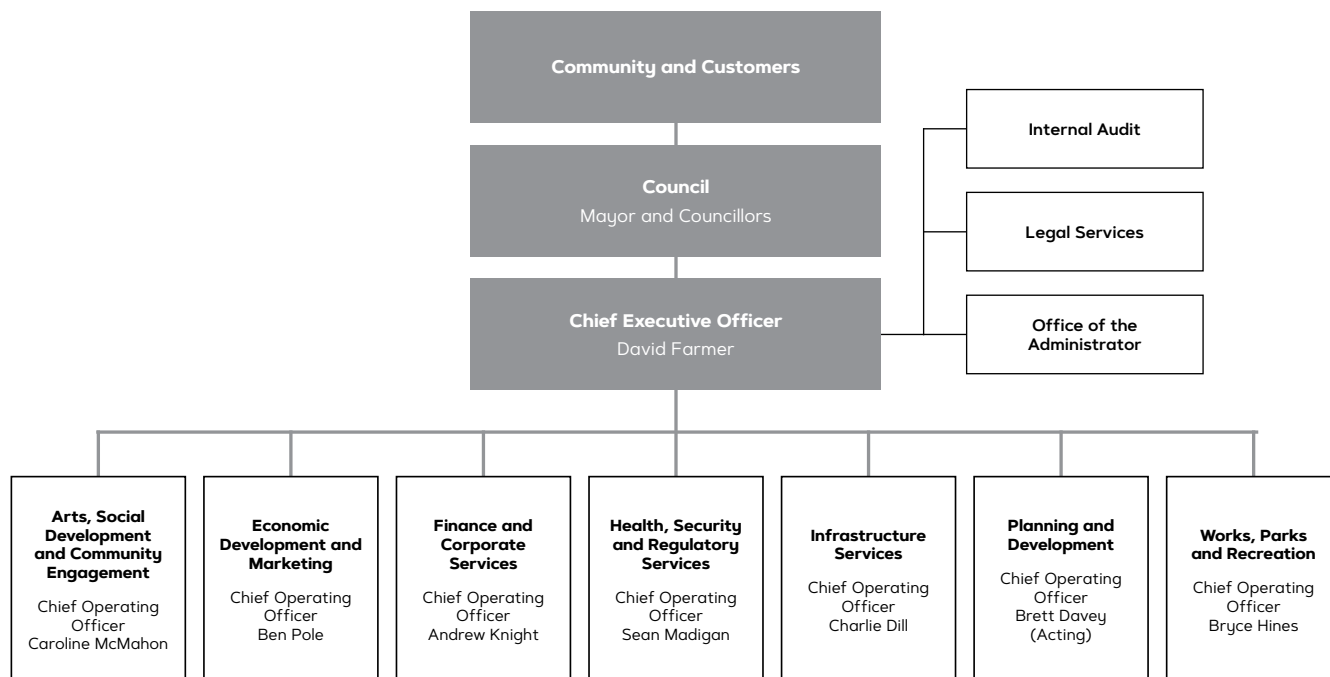
GOVERNANCE ORGANISATIONAL



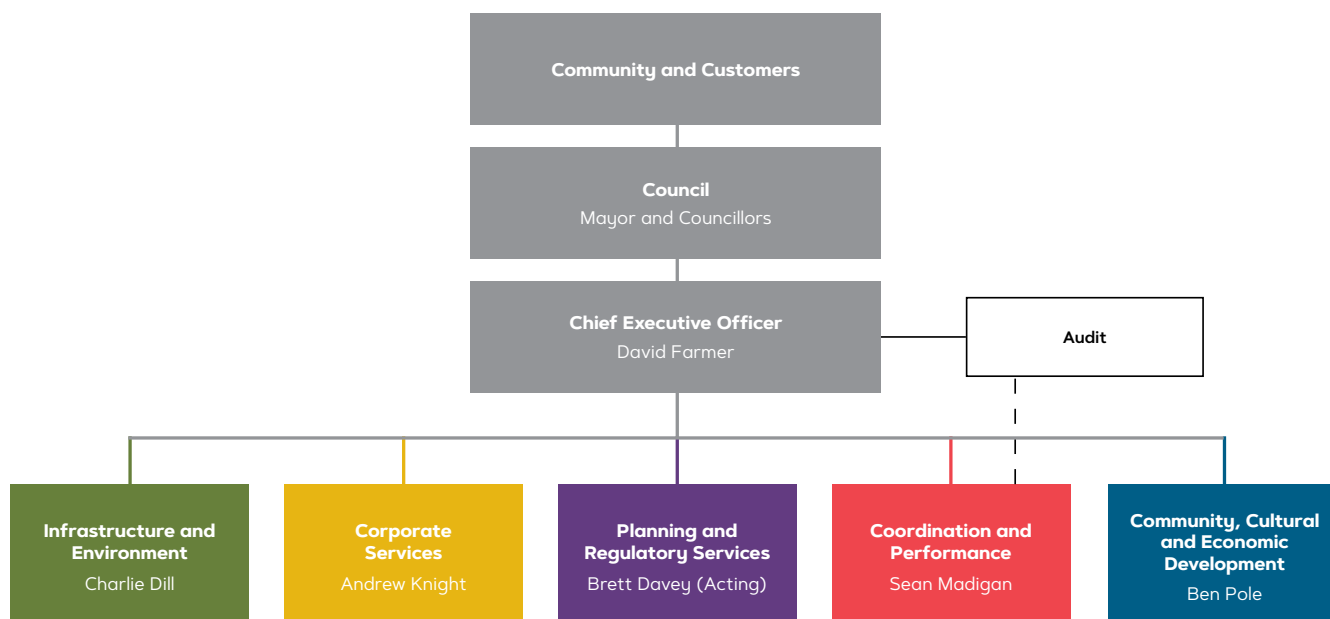
ORGANISATIONAL STRUCTURE

In May 2019, council undertook an organisational structure change. The realignment at the executive management level from seven to five departments, positions council more in line with industry norms, reduces costs and reduces risk.

BEFORE



AFTER



LEADERSHIP TEAM

Ipswich City Council's Executive Leadership Team (ELT) is made up of the chief executive officer 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 Advance Ipswich, the Corporate Plan 2017–2022 and Operational Plan). The ELT meets weekly and on other occasions as required.



Infrastructure and Environment

Charlie Dill

General Manager Infrastructure and Environment

Joined council 2013

Mr Dill oversees the management of all constructed and natural assets within the city.

This includes strategic asset management and investment planning, design, construction and maintenance of council-owned buildings, parks, stormwater drainage and road infrastructure.

He is also responsible for overseeing council's emergency management and sustainability responsibilities, including conservation efforts, protection of waterways and natural areas, resource recovery, cultural heritage and responses to emergency/local disaster events.

Mr Dill has extensive project and program management experience across the transport, utilities, civil infrastructure and resources sectors. His expertise lies in team leadership, governance, program delivery, construction management, contract administration, procurement and risk management strategies.

Mr Dill holds a Bachelor of Engineering Technology (Civil).



Corporate Services

Andrew Knight

General Manager Corporate Services

Joined council December 2018

Mr Knight leads the teams managing areas of Finance, Information Communication and Technology, Legal Services, Governance, Property, Procurement and People and Culture.

Mr Knight joined council in December 2018, bringing with him a wealth of experience in the Local Government, State Government and Federal Government arenas as well as the private sector.

His passion is to support his team and his peers through a period of re-alignment following the dismissal of the council in August 2018. The opportunity to embed a set of good governance principles into the organisation provides an exciting challenge for the department.

Mr Knight holds a Bachelor of Economics, Master of Professional Accounting and a Graduate Certificate in Public Sector Management. He is a member of the Australian Society of Certified Practising Accountants, Fellow of the Governance Institute of Australia and a graduate of the Australian Institute of Company Directors course.



Planning and Regulatory Services

Brett Davey (Acting)

General Manager Planning and Regulatory Services

Joined council 2002

Mr Davey leads a diverse team encompassing City Design, Regulatory Services, Building and Plumbing, Engineering, Health and Environment and Development Planning. The core objective of this department is to build a balanced and sustainable Ipswich with a strong economy, key infrastructure and a community that cares for each other and the environment.

Mr Davey commenced with Ipswich City Council in June 2002 as a student planner while completing his university qualifications.

In February 2011, Mr Davey was appointed to the position of Team Coordinator (West) and promoted to the position of Development Planning Manager in July 2017. He is currently the Acting General Manager of the Planning and Regulatory Services Department and has been able to utilise the knowledge and experience he has gathered through years of moving through the various levels within the Planning and Development Department to achieve a solid career in town planning.

Mr Davey is a member of the Planning Institute of Australia and has qualifications including Bachelor's Degree in Built Environment (Majoring in Urban and Regional Planning) and a Graduate Diploma in Urban and Regional Planning, both from QUT. He has an outcomes focus and has an interest in continuous improvement and staff growth.



Coordination and Performance

Sean Madigan

General Manager Coordination and Performance

Joined council 2015

Mr Madigan has a broad range of responsibilities overseeing the sectional areas of Executive Services, Media and Engagement, Performance and Internal Audit.

Prior to joining council, Mr Madigan had a long career in enforcement both as a front line member of the Queensland Police Service and as the Manager of Investigations for the Queensland Government Department of Environment and Heritage Protection.

His focus is to imbue a high performance culture in the organisation. He holds a Bachelor of Environmental Science majoring in Natural Resource Management, a Bachelor of Arts majoring in Communications and a Masters of Public Administration.



Community, Cultural and Economic Development

Ben Pole

General Manager Community, Cultural and Economic Development

Joined council 2015

Mr Pole joined Ipswich City Council after 10 years leading strategy, industry development, marketing and communications for Gold Coast Tourism Corporation.

Mr Pole's responsibilities at council include the strategic and operational leadership of Community Development and Engagement, Community and Cultural Services, Sports and Recreation, Libraries and Customer Services, Community Safety and Innovation, Economic Development, Tourism, Events and Marketing Services.

Mr Pole is committed to council's transformation and innovation agenda and sits on the Finance and Reporting Transformation Steering Committee, the Whole of Council Transformation Steering Committee, the Resilient Communities Community Reference Group and the Economic Development Community Reference Group.

Mr Pole is also a member of the Policy and Leadership Taskforce of the Smart Cities Council Australia New Zealand and the South East Queensland Council of Mayors Economic Development Working Group.

He holds a Master of Business Administration, a Master of International Relations and a Bachelor of Communications.

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 of band of remuneration.

Council's Executive Leadership Team (ELT), which consists of the chief executive officer and five department heads, provide oversight of the strategic, tactical and operational planning and activities of the local government. The ELT members are engaged on fixed-term contracts. The director of the New Ipswich Planning Scheme also reported to the CEO.

During the 2018–2019 year, the following senior management contract packages were paid:

- Nine senior contract employees with a total remuneration package in the range of \$250,000 – \$350,000
- One senior contract employee with a total remuneration package in the range of \$450,000 – \$550,000

The total of the remuneration packages payable to council's senior management as at 30 June 2019 equated to \$2,272,102.

ADMINISTRATIVE ACTION COMPLAINTS

Council recognises that it should be open and accountable for the decisions it makes. Council is committed to ensuring Administrative Action Complaints are dealt with in a confidential, efficient, effective, fair, transparent and economical manner.

To ensure this, council has:

- A formal Complaints Management Policy, Management Plan and Procedure currently available on council's website
- Competent staff trained in 'complaints and conflict management' and 'dealing with difficult people'
- Complaints are dealt with by the Complaints Management Officer and reviewed by the Corporate Services Manager, where necessary.

Pursuant to section 187 of the *Local Government Regulation 2012*, Administrative Action Complaints received during the 2018–2019 year were:

ADMINISTRATIVE ACTION COMPLAINTS	TOTAL
Administrative Action Complaints received 2018–2019	24
Resolved Administrative Action Complaints under council's Complaints Management Process	24
Number of Unresolved Administrative Action Complaints	0
Number of Unresolved Administrative Action Complaints from 2017–2018 Financial Year	0

Complaints were resolved in accordance with the associated policy and procedure. The resolution rate indicates council's commitment to dealing with administrative action complaints and that council's policy, management plan and procedure work effectively. All documents are subject to regular review by the Corporate Services section to ensure legislative compliance and that council's business processes provide for a satisfactory resolution outcome.

PUBLIC SECTOR ETHICS DISCLOSURES

Pursuant to the provisions of the *Public Sector Ethics Act 1994* which are applicable to local governments, 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 its workforce 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 principles of the legislation. Council's Code of Conduct is provided to staff via its internal intranet website.

EQUAL EMPLOYMENT OPPORTUNITY AND DIVERSITY

Council has continued to identify and implement strategies to ensure the fundamental principles of Equal Employment Opportunity and Workplace Diversity are embraced across council. During 2018–2019:

- Mandatory inductions for employees and contract staff ensured all new staff were made aware of council's Code of Conduct and Equal Employment Opportunity Policy.
- The Diversity and Inclusion Strategy and Implementation Plans 2018–2022 were adopted.
- Council commenced education and awareness training for employees and managers.

- The Diversity and Inclusion Consultative Committee was established to help guide the implementation of the strategy and associated actions.
- The E-Hub HR/Payroll system was implemented and includes the collection and reporting of additional diversity and inclusion data to enable council to measure the effectiveness of strategies implemented.

TRANSFORMATIONAL PROJECTS

In late 2018, council began its transformation journey by defining 18 major projects of business critical change needed to be delivered to reach the goals of VISION2020. It recognised an opportunity to better provide for our community and operate more effectively as an organisation defining our program

through engagement of our staff, executive and interim administration. The program was divided into three steering committees; Whole of Council, Risk and Governance, Finance and Reporting, ensuring governance and the delivery of all projects in line with cost, time and quality.

OUR 18 TRANSFORMATION PROJECTS	
STEERING COMMITTEE AND THEME	PROJECT
Whole of Council Projects which impact multiple departments and functions across council	TP2 – People and Culture
	TP8 – Information Knowledge Management
	TP9 – Policies, Procedures and Local Laws
	TP14 – Legislative Change
	TP15 – Community Engagement
	TP17 – ICT Strategy
Finance and Reporting Projects which have a significant financial component, and/or have a large impact on council's budget processes	TP1 – Reporting Framework
	TP3 – Procurement
	TP4 – Asset Management
	TP5 – Strategic Business Planning Framework
	TP16 – Budget Framework
	TP18 – Major Project Prioritisation and Advocacy
Risk and Governance Projects which relate to council's risk management policies and procedures	TP6 – Complaints Management Framework
	TP7 – Risk Management Framework
	TP10 – Fraud and Corruption Control
	TP11 – Delegations
	TP12 – Information and Transparency
	TP13 – Return to Elected Representatives

Thus far a number of key highlights have been achieved, namely:

- The drafting of a number of key strategic instruments and frameworks relating to ICT, asset management, People and Culture and financial management and reporting amongst others, that have been agreed at operational level and are due to be presented to council in second half of 2019
- A Transformational Coordination office was established providing standardised and rigorous ways of working for project management at council ensuring reduction in costs and improved project outcomes
- Key strategic partnerships achieved across the whole program with other government departments to ensure fit for purpose delivery and demonstrate progress of Ipswich's journey to become leading practice
- The introduction of our community reference groups, providing our community greater say in the direction of the city
- Greater scrutiny on business delivery to ensure work is prioritised and managed in line with business and community expectations.

Some future highlights expected from the program in 2019 include:

- An integrated complaints framework ensuring all complaints are dealt with in a consistent and effective manner, both internal and external
- Greater transparency on our financial reporting for the executive and community, providing increased engagement in the decisions being made today and impacting on our future
- A more engaged and supported employee network through the transformation of our People and Culture branch
- Further improvements in our community engagement program including a new software platform benefiting residents and allowing them to have a say
- A councillor and mayoral induction program that is clear and definitive on roles, responsibilities and expectations ensuring elected representatives better serve the interest of the community.

The program continues to make significant strides in how change is defined, delivered and monitored at council and lessons are consistently fed into business-as-usual operations to support key fundamentals behind our continuous improvement culture.

As our transformation journey continues to evolve, we look forward to sharing our results directly with the community, stakeholders and our community reference groups, to provide insight and transparency and ensure confidence in council operations for today and into the future.

COMMUNITY REFERENCE GROUPS

Ipswich City Council is committed to meaningful engagement with the community on issues affecting the city, and local issues that significantly impact the community. Public participation and engagement is the foundation of good decision-making and is mutually beneficial to the community and council. One of the ways council engages with the community is through its five Community Reference Groups, which are aligned with the five standing committees of council:

- Economic Development
(Economic Development Committee)
- Resilient Communities
(Communities Committee)
- Growth Management
(Growth and Infrastructure Committee)
- Environment
(Environment Committee)
- Transparent Governance
(Governance Committee)

Council's Community Reference Groups aim to:

- Provide a deliberative forum for members to discuss issues of community interest.
- Draw on local knowledge and enhance community voice in decision-making processes and outcomes.
- Build community understanding of council core business functions and specific projects and activities.

Council called for Expressions of Interest from community members in March 2019 and 99 people were selected for membership on council's Community Reference Groups. The inaugural meeting of the Community Reference Groups was held on 25 June 2019.

Guidelines for Community Reference groups and terms of reference for each group are available from https://www.ipswich.qld.gov.au/community/community_engagement/community-reference-groups

SUSTAINABILITY STRATEGY

Council's Sustainability Strategy was adopted in 2017 and is about managing the growth of our city by working together with the community, industry and other levels of government to protect and enhance our environment and its liveability for current and future generations.

This strategy outlines new initiatives (with some already in action) to build capacity within the community and to bring awareness, shared stories and practical knowledge to our residents. It also outlines targets to be delivered by 2021.

Council has four pathways to achieving sustainability targets across the city, including:

- The promotion of city wide sustainability through education, awareness and community involvement
- The protection of urban ecology and the natural environment
- Corporate sustainability
- Supporting sustainable industry

Some achievements from this financial year include:

- Council worked as part of a sub-regional alliance with Logan, Redland, Lockyer Valley and Somerset Regional Councils to develop alternative waste solutions.
- Council worked to monitor its utility consumption and has commenced base-lining its carbon emissions to inform future reduction actions towards achieving a carbon neutrality. Council is using ENVIZI as its sustainability reporting platform.
- Conservation and sustainability activities reached over 11,000 community participants, and 20 local schools were actively involved in the Youth Sustainability Summit.
- Sustainable Ipswich Week was developed to bring focus to environmental issues and what we can all do at home and at work to bring sustainability into our lives.
- In 2018–2019, council installed community glass recycling drop-off stations at Yamanto, Brassall, Riverview and Rosewood.

PARTICULAR RESOLUTIONS

In accordance with section 185 of the *Local Government Regulation 2012* (Reg) the following resolution was made in accordance with

- section 250(1) of the Reg –
- Ipswich City Council's Councillor Expenses Reimbursement and Administrative Support Policy was adopted by council on 21 May 2019.

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 2018–2019 financial year, no such arrangements or related activities were undertaken.

REGISTERS AND RECORDS

Section 190 of *Local Government Regulation 2012* states a local government's annual report must contain a list of registers kept by the local government. In line with the Department of Local Government, Racing and Multicultural Affairs' checklist to assist local governments meet their obligations under *Local Government Act 2009* and the *Local Government Regulation 2012*, council maintained the following registers and records.

Registers

- Local Law Register
- Roads map and Register
- Register of cost-recovery fees
- Registers of Interests for:
 - Councillors
 - Senior executive employees
 - A person related to a councillor or senior executive employee
- Asset Register
- Councillor Conduct Register
- Delegations Register

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
- Administrative action complaints

INTERNAL AUDIT

Section 190 of the *Local Government Regulation 2012* 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 a liaison role with the Crime and Corruption Commission (CCC) and where appropriate, it is the intention to investigate and manage all corrupt conduct in-house. Investigations took up the majority of the internal audit effort in 2018–2019.

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.

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 the 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.

If, however, an officer of the Internal Audit Branch is involved in the detailed development or implementation of a system, then any post implementation review should, as far as possible, be conducted by another officer of the branch or by staff entirely independent of the branch.

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 three year Strategic Internal Audit Plan and its Annual Internal Audit Plan are developed on a risk basis that is currently preferred as opposed to a rotational approach. The Executive Leadership Team contributes to the development of the audit plans, which are presented to the Audit and Risk Management Committee for consideration and then for final approval by the Chief Executive Officer.

Reporting

Internal Audit reports are provided to the Audit and Risk Management Committee for their consideration. These reports include the findings and recommendations of the internal auditors, management responses and accountability for implementation, the expected implementation date and a risk ranking for each audit recommendation. Throughout the year, the Audit and Risk Management Committee monitors the implementation of recommendations suggested by Internal Audit and also through External Audit as co-ordinated by the Queensland Audit Office.

Ethics and Values

Internal Audit is attempting 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 because of Internal Audit's exposure to high risk, complex and problem areas. As at 30 June 2019, Internal Audit staff were well qualified and had relevant experience in internal auditing and investigations as well as held 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 validation was conducted in June 2016 by the IIA Australia of council's quality self-assessment. The IIA found the branch was "representative of good practice in internal auditing" and was beyond general conformance. Internal Audit was rated to be optimised in eight out of 12 sections in the maturity model with the rest on the second highest level. A further comparison found that the branch provided cost effective services 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 2018–2019 year achieved an average satisfaction rating of 75 per cent.

Future Challenges for the Internal Audit Branch

With the challenges council experienced and the issues still to be faced, expected growth in the region, coupled with the changes in council's systems, practices and procedures, Internal Audit is working to position itself as a trusted advisor in providing guidance to management and staff. In dealing with increased demands while staying effective, regardless of its size, the branch will have to continue using an integrated risk-based approach in that it combines aspects of auditing whilst including or excluding any aspect based on risk. The aim will be to continue to re-invent its approach or find innovative ways to serve the organisation, for example through the increased use of information technology, and assist council in dealing with related challenges.

Audits performed

AUDITABLE AREA	STATUS
Business Case Development	In Progress
Civic Hall Safety and Security	Completed
Change Management New Building	Cancelled – to use experts
Conflicts of Interests	Postponed to 2019–2020
Credit Cards Framework – Allocation and Use	In Progress
Cyber Security	Postponed to 2019–2020
Enterprise Resource Planning Observation/Advice	Completed
Fraud Prevention and Investigation Process	Completed
Infrastructure Services Capacity Review	In Progress
Lakes and Retention Basins	Postponed to 2019–2020
Objective – Record Storage, Clarification and Retrieval	In Progress
Operation of Fleet and Plant	In Progress
Penalty Infringement Process	In Progress
Portable and Attractive Assets	Postponed to 2019–2020
Pound Operations	Completed
Procurement (Review after new process has been implemented)	Postponed to 2019–2020
Tender Evaluation	Postponed to 2019–2020
Waste Business Management Systems	Completed

The result of the 2018–2019 Audit Program, as at 30 June 2019, is detailed in the following table. The number of audits conducted are a trade-off with the number of investigations undertaken.

Audit and risk management committee related output

DESCRIPTION	2018–2019	2017–2018
Audit and Risk Management Committee meetings held	5	5
Internal Audit recommendations reviewed and considered finalised	44	48
Internal Audit Reports/Tasks reviewed by the Audit and Risk Management Committee	11	11
External Audit recommendations reviewed and considered finalised	55	18
External Audit Reports reviewed by the Audit and Risk Management Committee	6	1

Other internal audit branch output

Internal Audit was involved in providing advice and assistance in a significant number of special and other investigations.

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 all risks that directly or indirectly impact positively or negatively on council's ability to achieve the strategic objectives outlined in Advance Ipswich, the Corporate Plan 2017–2022 and its annual operational plans.

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

Council does not want to become a 'risk adverse' organisation, but rather a 'risk aware' organisation. During the 2018–2019 financial year council approved a Risk Management Transformational Project known as TP7. The purpose of TP7 is to develop a better practice and consistent whole of council approach to Enterprise Risk Management (ERM) in order to proactively identify, manage and respond to issues that represent risks to the achievement of council's strategic objectives. The project is critical to increase the operational effectiveness and efficiency of council through a framework of transparent, compliance driven, informed decision making processes.

The objectives and benefits to be achieved by TP7 are:

- Better practice and legislatively compliant risk management framework (existing ERM Framework endorsed in 2018)
- A well-defined and consistent approach to risk management throughout council with risk informed decision making
- Appropriately identified and managed strategic and operational risks, treatment plans and controls
- A Fraud and Corruption Control Framework and a Fraud Risk Register
- Good decision making and actions across the organisation based on local government principles.
- The application of ethics (including integrity) principles in decision making and resulting actions to ensure integrity and impartiality, accountability and transparency, the promotion of the public good and a commitment to the system of government
- High-quality, current Business Continuity Plans across the organisation
- A better practice Project Risk Management Model.

TP7 will continue to be delivered during the 2019–2020 financial year. Implementation of the project is reported to the Chief Executive Officer, Interim Administrator and Interim Management Committee at the monthly Risk and Governance Steering Committee. The project is meeting agreed budget and milestones.



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 2018–2019 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 Properties Pty Ltd – all assets and operations were transferred to council on the 27 June 2019. Wind-up and deregistration processes are in progress.

Ipswich City Developments Pty Ltd – deregistered on 20 June 2019.

Ipswich City Enterprises Pty Ltd – the operation of Fire Station 101 has been transferred to council. Wind-up and deregistration processes are in progress.

Ipswich City Enterprises Investments Pty Ltd – Wind-up and deregistration processes are in progress.

IPSWICH CITY PROPERTIES PTY LTD

Wholly owned by council, Ipswich City Properties Pty Ltd (the company) was established to provide a business vehicle to support council's intention to stimulate the revitalisation of the Ipswich Central Business District (CBD) under the Nicholas Street – Ipswich Central Project. The company's specific objective was to undertake all activities required to carry out and complete the acquisition, redevelopment, management and sale of Ipswich City Square. The project is also designed to enhance Ipswich's position as the Principal Regional Activity Centre of the Western Corridor.

The Nicholas Street – Ipswich Central Project is a transit oriented development in the CBD incorporating planned retail, commercial and civic offices, residential, cultural and recreational outcomes, including upgrades to both Nicholas Street and Union Place. The project has an estimated development timeline of approximately 10 years. The key focus is on 24/7 vitality and inner city living with the creation of a vibrant urban centre and a street based retail precinct centred around a new purpose built council administration building and a state of the art city library. The retail component is intended to be strongly focused on food, beverage and entertainment, all of which will be designed as much as possible to provide a distinct point of difference to that offered by Riverlink shopping centre located across the Bremer River. There is also scope to potentially accommodate a new performing arts centre as well as the provision of public art and a high quality public realm with improved visual and physical connections between the CBD and the Bremer River.

Significant activities conducted by the company in the 2018–2019 financial year included:

- Planning and design (based on the extensive community feedback) on both the new civic and community precincts, the administration building and retail precinct
- Subdivision and development approval for the future administration building
- Development application lodged for all other areas of the Nicholas Street – Ipswich Central Project
- Demolition and site preparation of the civic area and the area for the future administration building as well as the deconstruction and stabilisation of the Commonwealth Hotel
- Continuing a leasing strategy and market sounding for retail assets that focused on maximising flexibility for the future staging of the Nicholas Street – Ipswich Central Project by retaining as many tenants as possible on a monthly holdover basis
- Preparation of design concepts and business cases for retail assets.

On 16 October 2018, council resolved to endorse the winding up and ultimately deregistration of the company and the integration of the company assets and operations into council. The transfer of assets and operations to council occurred on 27 June 2019 with council now taking direct responsibility for the completion Nicholas Street – Ipswich Central Project.

The principal activities of the company have now ceased. The wind-up and deregistration processes for the company is progressing.

IPSWICH CITY DEVELOPMENTS PTY LTD

Wholly owned by council, Ipswich City Developments Pty Ltd was established to progress development related activities including the development of surplus council land.

As part of council's commitment to the winding up of its commercial entities, on 14 August 2018 the property at 101 Limestone Street Ipswich (housing the digital innovation hub Fire Station 101) was transferred to council. Following a member's resolution on 30 August 2018, the company entered into a Members Voluntary Liquidation process which resulted in the company's deregistration on 20 June 2019.

IPSWICH CITY ENTERPRISES PTY LTD

Wholly owned by council, Ipswich City Enterprises Pty Ltd (the company) was established as a beneficial enterprise to engage in activities that benefit council.

The company provided funds and managed the Ipswich innovation hub (Fire Station 101) supporting the start-up, developer, tech, designer, maker, marketer, inventor and investor community. The operations of Fire Station 101 were transferred to council during the 2018–2019 financial year.

The company has a wholly owned subsidiary, Ipswich City Enterprises Investments Pty Ltd and received distribution of dividends from its subsidiary during the year.

During the financial year the company distributed dividends to council. The balance of the retained earnings in the company remain available for distribution as future dividends.

The principal activities of the company have now ceased. Council has resolved to wind-up and deregister a number of its controlled entities including the company. The wind-up and deregistration processes for the company is progressing.

IPSWICH CITY ENTERPRISES INVESTMENTS PTY LTD

Ipswich City Enterprises Investments Pty Ltd (the company), wholly owned by Ipswich City Enterprises Pty Ltd, had a 50 per cent interest in the Services Queensland Partnership. The company provided sound governance of the Services Queensland Partnership as a commercial enterprise. The Services Queensland Partnership was conducted within the constraints of the budgeted costs estimated at the time the partnership agreement was established in November 2007 and in compliance with the partnership agreements. It achieved its financial and services objectives in 2017–2018. The company's interest in the Services Queensland Partnership ceased on 6 November 2017 coinciding with the end date of contractual arrangements for the partnership.

During the financial year, the company distributed dividends to Ipswich City Enterprises Pty Ltd. The balance of the retained earnings in the company remain available for distribution as future dividends.

The principal activities of the company have now ceased. Council has resolved to wind-up and deregister a number of its controlled entities including both the company and its parent entity, Ipswich City Enterprises Pty Ltd. The wind-up and deregistration processes for the company is progressing.

CHERISH THE ENVIRONMENT FOUNDATION LIMITED

The aim of Cherish the Environment Foundation Limited (the foundation) is to increase the area of natural bushland through environmental offsets and to increase the level of awareness and understanding in the community of Ipswich's environmental values. 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
- 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 2018–2019 the core activities of the foundation were maintaining and managing existing projects.

IPSWICH WASTE SERVICES

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 2018–2019 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 2018–2019 financial year:

	RESULT (\$M)	BUDGET VARIATION (\$)
Revenue	39.5	1,327,000
3.5% over budget target 38.2m		
Operating Expenditure	27.5*	1,580,000
6.1% over budget target of 25.9m		
Net profit after tax	12.0	253,000
2.1% under budget target 12.3m		

*The above operating expenditure includes a provision of \$5.3m for tax equivalents (income, payroll and land tax) that was \$57,000 (1.1%) in excess of the \$5.3m budget target.

Volume of Material Recycled and Disposed to Landfill from Domestic Services

	15/16	16/17	17/18	18/19
Kerbside green waste to compost	3,484	4,189	4,958	4,370
Recycling and Refuse Centre Recycling	16,046	19,250	16,754	12,722
Kerbside recycling	13,262	14,266	14,349	9,721
Kerbside waste to landfill	42,596	51,513	63,510	54,343
Recycling and Refuse Centre waste to landfill	20,211	19,206	24,318	23,239

The following details the changes to the previous 2017–2018 Annual Performance Plan:

- The reporting category for ‘missed service requests’ has been merged with ‘extra service requests’ in council’s Customer Engagement System (CES). Therefore the IWS performance target for the number of domestic refuse and recycling bin missed service complaints per 1,000 bins in service has been amended to ‘number of domestic refuse and recycling bin missed service complaints or extra services requested per 1,000 bins in service’ and the service targets increased to accommodate the higher number of service requests in the new category.
- The performance standard for the commencement of green waste services has been reduced from 10 days to 5 days.
- The acceptable performance standard for ‘per cent waste diverted from landfilling at the Recycling and Refuse Centres’ has been decreased from 40 per cent to 35 per cent as a result of the need to direct concrete waste to landfill. There is currently no viable concrete recycling option available.
- The acceptable and target performance standards for ‘per cent waste diverted from landfilling by commercial waste services’ has been decreased as follows because of the lack of available recycling markets for commercial waste at the present time:

Per cent waste diverted from landfilling by commercial waste services	ACCEPTABLE STANDARD	TARGET
	Formerly 18% Decreased to 5%	Formerly 25% Decreased to 15%

- The average cost per customer transaction at the Recycling and Refuse Centre has increased from \$23.38 (2017–2018) to \$24.96 (2018–2019). The total subsidy for operating the Recycling and Refuse Centres (including overheads) was \$612,429 in the 2018–2019 financial year.

- Dialysis patients and people with disabilities were generally offered an additional recycling service to dispose of excess medical waste at no charge. Further research has indicated that most of the dialysis waste is not suitable for council’s current kerbside recycling service. Therefore an additional refuse service is now offered as a community service obligation instead of the additional recycling service.

Number of Domestic Service Requests

TYPE OF SERVICE	TOTALS	%
Cancel service	417	2
Collection of dead animal	703	4
Commence of service	6,724	38
Extra Bin Service/Missed	3,001	17
Other Service Requests	1,194	7
Replace/Stolen Bin	5,417	31
Upsize Bin	248	1
GRAND TOTAL	17,704	100

Number of Domestic Service Requests

2015–2016	2016–2017	2017–2018	2018–2019
16,181	19,375	18,806	17,704

Growth in Green Waste Collection Service

2015–2016	2016–2017	2017–2018	2018–2019
12,865	14,452	16,538	17,709

Household Growth in Ipswich

2015–2016	2016–2017	2017–2018	2018–2019
71,667	74,807	78,213	81,580

Landfill Diversion

It should be noted that the recycling diversion rate was lower in 2018–2019 financial year as a result of the following factors:

- Household growth producing more waste for landfill disposal.
- Less green waste produced as a result of dry weather.

Per Cent of Domestic Service Material Diverted From Landfill

2015–2016	2016–2017	2017–2018	2018–2019
31.6	34.0	28.9	25.5

Key Performance Indicators

INDICATOR	RESULT	TARGET	TARGET MARKET
Provide value to customers			
Biennial customer satisfaction survey: Customer response to survey questions indicates customer satisfaction with the service	Not completed	>90%	Survey postponed due to resourcing issues
Number of domestic refuse, recycling bins repaired or replaced per 1,000 bins service	4.6	<5	✓
Number of domestic refuse and recycling bins missed services complaints per 1000 bins in service	2.8	<5	✓
Provide value to shareholders			
Net profit margin – calculated as net (surplus) deficit after tax/earning *100	30.4%	32.1%	Performance standard not achieved due to excess unbudgeted disposal and labour costs
Budget performance surplus on operations	\$12m	\$12.3m	Performance standard not achieved due to excess unbudgeted disposal and labour costs
Debtors days outstanding	25.8	<28	✓
Promote a climate for action in the workforce			
Absenteeism – % against available hours	No data	<3.5%	Data Not Available due to issues with payroll system
Lost Time Injury Frequency Rate (LTIFR) – Injuries / 1 million hours worked	No data	<9	Data Not Available due to issues with payroll system
Per cent IWS staff with annual leave balance of six weeks or less	No data	.95%	Data Not Available due to issues with payroll system
Achieve operational excellence			
Missed services requests completed within one working day	99%	>85%	✓
Domestic refuse and recycling service commencements actioned within five working days of notification	99.7%	>85%	✓
Green waste commencements actioned within 10 working days of notification	99%	>85%	✓
Request for bin replacements and repairs actioned within five working days	100%	>85%	✓
Be a good neighbour			
Per cent waste diverted from landfilling at the recycling and refuse centres	33.8%	>35%	Performance standard not achieved due to less green waste processed at centres as a result of dry weather
Per cent total recycling diverted from domestic collection and disposal services	25.5%	>25%	✓
Per cent domestic green waste diverted from domestic refuse service	7.3%	>3%	✓
Per cent waste diverted from landfilling by the kerbside recycling service	15.1%	>15%	✓
Per cent waste diverted from landfilling by commercial waste services	5.1%	>5%	✓

Major highlights for Ipswich Waste Services in the 2018–2019 financial year:

- The number of rated waste services with Ipswich grew from 78,213 (June 2018) to 81,589 (June 2019)
- The number of household green waste services grew from 16,538 (June 2018) to 17,709 (June 2019)
- 17,704 domestic service requests were actioned in the financial year
- 99.9 per cent of all missed service requests actioned within one working day, 99.7 per cent of all domestic commencements achieved with five working days and 100 per cent of general bin repairs provided within the target of five working days
- 122,408 customers delivered waste to the Riverview and Rosewood Recycling and Refuse Centres
- 122,408 customers delivered waste to the Riverview and Rosewood Recycling and Refuse Centre
- Collection 104,405 tonnes of waste material through domestic kerbside collection services and the recycling and refuse centres – 26 per cent of this material was diverted from landfilling for recycling and composting
- A Household Chemical and Gas Bottle Collection Day was held at the Riverview Recycling and Refuse Centre in June 2019 to provide a safe disposal option for Ipswich residents for the household chemicals and gas bottles. A total of 2.7 tonnes of waste material was received on the day.

Community Service Obligations

In 2018–2019 Ipswich Waste Services provided the following Community Service Obligations totalling \$697,901 to the Ipswich community.

DESCRIPTION	2017–2018 (\$)	2018–2019 (\$)	COMMENTS
Waste services at Ipswich community events	36,984	32,177	Free subsidised waste services for community events
Schools recycling program	9,779	24,342	Free recycling collection services for local schools
Transfer station waste disposal charge exemptions	7,659	4,313	Waived transfer station fees for specific organisations
Subsidised householder waste disposal at the Riverview and Rosewood Recycling and Refuse Centres	621,429	618,854	Subsidy provided for the operation of the two recycling and refuse centres
Free recycling services to residents requesting additional kerbside recycling services	3,468	13,993	2017–2018 provision of 46 fortnightly services 2018–2019 provision of 69 fortnightly services
Free recycling services for dialysis patients and people with disabilities requiring additional volume for kerbside waste disposal	1,659	4,222	2018–2018 provision of 22 services 2018–2019 provision of 14 services

CODE OF 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 2018–2019, council undertook the following business activities to which it applied the Code of Competitive Conduct:

- Building Certification
- Roads and Drainage

In 2018–2019, 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 2018–2019 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 2018–2019 financial year.

CHANGES TO TENDERS

In accordance with s228(7) of the *Local Government Regulation 2012*, Ipswich City Council did not invite tenderers to change their tenders to take into account a change in tender specifications during the financial year.

GOVERNANCE

FINANCIAL POLICY



REVENUE POLICY

1. Revenue Policy

In accordance with legislation, council has prepared and adopted this revenue policy.

The objective of this revenue policy is to help ensure consistency between the council's longer term objectives, as set out in the Financial Plan, and the revenue decisions made in the budget process. It is an intended outcome of the Financial Plan that council remains in a sound financial position at all times whilst delivering the Financial Plan's objectives.

To achieve this, council has adopted a set of principles relating to the levying of rates and charges, granting concessions for rates and charges, recovering overdue rates and charges and cost-recovery methods.

Council will take account the principles of equity, economic efficiency and simplicity in levying rates and charges and granting concessions for rates and charges.

2. Levying Rates and Charges

In levying rates and charges, council intends to:

- make the system for paying rates and charges simple and inexpensive to administer
- manage its cash flows from rates and charges by providing for quarterly payments, discounts for payment by the due date and interest on overdue amounts
- provide an equitable payment system that provides a range of payment options for ratepayers to pay the rates and charges and arrears of any rates or charges.

Council specifically intends to levy differential general rates on all rateable land in the local government area. It is recognised that a single rate applied to all rateable land in the local government area would result in a substantial disparity in the general rates contributed by each rating category of rateable land.

Council may elect to levy special rates and charges, on a year by year basis, for facilities or services which it considers have a special association with particular land in the local government area. The proceeds of the particular special rate and charge are directed towards the costs of the relevant initiative or facility.

A separate charge will be levied equally on all rateable land within the local government area, to provide for the acquisition and protection of bushland areas and for the provision of facilities for public access to those areas, on the basis that the benefit is shared equally by all parcels of rateable land, regardless of their value. The revenue raised is used to contribute to the costs of acquiring bushland and for providing and managing public access.

Council's waste management utility charges are applied on a per waste management service basis. All costs associated with providing the waste management service are recovered by levying the waste management utility charges.

3. Granting Concessions for Rates and Charges

In accordance with legislation, council grants a range of concessions for rates and charges to assist the community (subject to conditions).

The purposes for the concession for rates and charges to be granted by the council are stated in the following table.

CONCESSION FOR RATES AND CHARGES	PURPOSE FOR THE CONCESSION
Concession to an eligible pensioner who owns and occupies rateable land.	Acknowledge that pensioners have limited financial capacity.
Concession to an eligible entity which owns rateable land, where the entity's objects do not include making a profit.	Support activities that do not make a profit.
Concession to an eligible entity which owns rateable land, where that entity provides assistance or encouragement for arts or cultural development.	Support activities that assist and encourage arts and cultural development.
Concession to an eligible landowner who is an individual and who is subject to financial hardship from the payment of rates and charges.	Support individuals where the payment of rates and charges will or has affected the wellbeing of the individuals in such a way as to constitute an unreasonable outcome based on present community standards.
Concession to an eligible landowner whose land is subject to a mining lease requiring the carrying out of improvement restoration for the mining lease.	Support the carrying out of improvement restoration for the mining lease which is exceptional and necessitated by the characteristics of the land.

4. Recovering Overdue Rates and Charges

Council exercises its rate recovery powers in order to reduce the overall rate burden on ratepayers.

Council also intends to charge interest on overdue rates and charges from the day on which they become overdue, however, if the overdue rates and charges are paid within 21 days from their due date, no interest shall be charged.

5. Cost-Recovery Methods

Council has fixed cost-recovery fees under section 97 of the *Local Government Act 2009*. All cost-recovery fees set by the council are included in the Register of Cost Recovery Fees which is available for inspection at the council's public office as well as council's web site.

DEBT POLICY

In accordance with section 192 of the *Local Government Regulation 2012*, it is council's intention to borrow only for growth/enhancement capital expenditure and commercial debt structures for its commercial business units. The authority to borrow is drawn from section 34 of the *Statutory Bodies Financial Arrangements Act 1982*.

Borrowings for the organisation are required by business units and council departments. These aspects of the organisation have different roles within the organisation and therefore different borrowing requirements.

Capital expenditure for the organisation is categorised into two different aspects, growth/enhancement and refurbishment. Borrowings required for growth/enhancement projects are calculated on a net basis. Net basis being the total value of those projects less any external funding such as developer cash contributions, donations, grants and subsidies. In addition to these external funding sources, council may determine that growth/enhancement projects be funded, in part or in full, from other available cash surplus. The final determination of the borrowing requirements is based on an assessment of existing debt levels and the requirement to maintain a prudent level of cash for operating purposes and employee provisions.

All Ipswich City Council borrowings including existing loan balances are on a principal and interest basis and have a maximum term to maturity of 15 years.

Loan borrowings including existing loan balances for strategic asset acquisitions are for projects that are intended to enhance the commercial business centres of the city. Loan borrowings including existing loan balances allocated to council departments are for growth/enhancement related projects and are required to meet the increasing service needs of council's customers and the Ipswich community.

All external borrowings are from the Queensland Treasury Corporation (QTC). The rate of payment is dependent upon market conditions and other principles agreed to between QTC and the Ipswich City Council.

The overall position of debt for the council for 2018–2019 is an increase of \$80.6 million to \$314.2 million from the previous level of \$233.6 million. The following table reflects the actual loan balances and movements for 2018–2019 and anticipated loan balance and movements for the next nine financial years.

LOAN LIABILITIES	2018–2019	2019–2020	2020–2021	2021–2022	2022–2023	2023–2024	2024–2025	2025–2026	2026–2027	2027–2028
	ACTUAL	ESTIMATED	ESTIMATED	ESTIMATED	ESTIMATED	ESTIMATED	ESTIMATED	ESTIMATED	ESTIMATED	ESTIMATED
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
OPENING BALANCE	233,568	314,229	328,585	351,514	350,566	350,876	356,936	367,976	368,722	347,659
ADD NEW BORROWINGS	101,000	41,000	55,000	35,000	40,000	50,000	60,000	55,000	25,000	15,000
LESS PRINCIPAL REPAYMENTS	20,339	26,644	32,071	35,948	39,690	43,940	48,960	54,254	46,063	35,721
CLOSING BALANCE	314,229	328,585	351,514	350,566	350,876	356,936	367,976	368,722	347,659	326,938
BORROWING COSTS	12,280	14,184	14,452	14,059	13,356	12,765	12,233	11,646	10,516	9,770

RATE CONCESSION POLICY

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.

Rates Concession Policy

1.1 Objectives

The objective of this policy is to describe the criteria that determine which properties council may consider eligible for a rates concession and how an application for concession is processed and administered over time.

1.2 Regulatory Authority

Local Government Act 2009, Chapter 4 Rates and Charges, Part 10 Concessions

Local Government Regulation 2012, Chapter 4 Rates and Charges, Part 10 Concessions

Australian Charities and Not-for-profits Commission Charities Act 2013 (Commonwealth)

Charitable Funds Act 1958 (Queensland)

Office of Fair Trading Queensland – Associations, Charities and Not for Profits.

1.3 Policy Statement

The Rates Concession Policy shall be applied in accordance with council's Revenue Policy and Budget and Rating Resolutions with the result that eligible property owners undertaking specified activities at the property receive a concession on their rates.

1.4 Scope

The core matters addressed by the policy include which type of entities or landowners are eligible to be considered for a concession and the types of activities being conducted at the property that could be determined as qualifying for a concession.

This policy does not consider the concessions applicable for pensioners as the Pensioner Remission of Rates Policy deals with such matters.

This policy does not consider whether land is eligible to be exempt from rating, such determinations are made by reference to the appropriate legislation.

Eligible Property Owners

Property owners that are eligible to be considered for a concession:

- Charities
- Incorporated Associations and Not for Profit Organisations
- Property owners that are natural persons suffering hardship.

For a property owner to be granted a concession by council, they must not only be an eligible property owner but council must be satisfied that activities being conducted on the property or services being delivered from the property are consistent with activities described as eligible for a concession.

Eligible activities at the property

Eligible activities or services delivered at the property considered eligible to be considered for a concession.

ELIGIBLE PROPERTY OWNER	ELIGIBLE ACTIVITIES OR SERVICES DELIVERED AT THE PROPERTY
Charities	The relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage; or The preservation, restoration or maintenance of structures or places of cultural, environmental, historic, heritage or scientific significance to the Ipswich City Council local government area; or To promote or assist in the promotion of providing educational, training or information aimed at youth development or leisure opportunities; or The assistance or encouragement for the arts or cultural development; or The provision of early childhood care and are affiliated with the Crèche and Kindergarten Association or is a community based early childhood provider.
Incorporated Associations and Not for Profit Organisations	The relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage; or The preservation, restoration or maintenance of structures or places of cultural, environmental, historic, heritage or scientific significance to the Ipswich City Council local government area; or The assistance or encouragement for the arts or cultural development; or The provision of early childhood care and are affiliated with the Crèche and Kindergarten Association or is a community based early childhood provider; or The provision of facilities for the conduct of amateur sport or recreational activities subject to any revenue from licensed premises, entrance fees or membership fees being deemed incidental to the main activity of conducting the sporting or recreational activities.
Property Owners suffering hardship	Property is owner occupied; and Hardship status is confirmed by a financial assessment of the property owner's circumstances

Concession applicable if council resolves to allow concession

ELIGIBLE PROPERTY OWNER	CONCESSION
Charities	General Rates Concession of 100%
Incorporated Associations and Not for Profit Organisations	General Rates Concession of 100%
Property Owners suffering hardship	Deferral of liability to pay rates for 6 months. Rates will still accrue over this period to be paid after the deferral period of 6 months.

1.5 Roles and Responsibilities

Council officers in the Rating and Billing Team respond to enquiries and process applications for Concessions in accordance with Policy and Procedure. For approved concessions they make the necessary adjustments to the rates levied.

Divisional councillors are consulted at the time of application before a recommendation is made to council if the property the subject of the application is within their electoral division.

Recommendations for concessions are presented to council and do not take effect until council has resolved to grant the concession.

Council reviews concessions annually and makes a resolution each financial year of the concessions to be applied.

Chief Financial Officer has overall responsibility for delivery of the objectives and compliance with the legislation, Policy and Procedures.

1.6 Definitions

Charity as defined by reference to the Australian Charities and Not-for-profits Commission, *Charities Act 2013* (Commonwealth), *Charitable Funds Act 1958* (Queensland) and the Office of Fair Trading Queensland published information concerning: Associations, Charities and Not for Profits organisations.

A Not for Profit or Incorporated Organisation is an organisation that incorporates in its objectives and constitution that it does not make a profit which is distributed to the directors or principals but is only distributed for the purpose of the continued operation of the organisation. Such an organisation is usually currently registered with the Australian Charities and Not for Profits Commission and the Office of Fair Trading Queensland.

Property owner suffering hardship is a natural person that can demonstrate that payment of rates within the prescribed time period will or has affected the well-being of one or more individuals residing at the property in such a way as to constitute an unreasonable outcome based on present community standards.

1.7 Policy Author

Strategic Client Office Manager is responsible for maintaining of this policy.

Date of council resolution: 27 June 2017

Committee reference and date: City Management, Finance and Community Engagement Committee No. 2017(06) of 20 June 2017

No. of resolution: 4

2018-2019 CONCESSIONS GRANTED	AMOUNT (\$)
Council Granted Pensioner Remissions	1,307,528
Council Granted Non-Profit/Sporting Bodies Concessions	520,665
Total	1,828,193

PENSIONER REMISSION OF RATES POLICY

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.

Pensioner Remission of Rates Policy

1.1 Objectives

The objective of this policy is to provide officers with a guide to determine which pensioners are eligible for a remission on their rates and how to administer that remission over time.

1.2 Regulatory Authority

Chapter 4 Rates and Charges, Part 10 Concessions of the *Local Government Regulation 2012*

Retirement Village Act 1999, Manufactured Homes (Residential Parks) Act 2003

Ipswich City Council Budget and Rating Resolutions each financial year

Revenue Policy

Revenue Statement.

1.3 Policy Statement

The Pensioner Remission of Rates shall be applied in accordance with council's Revenue Policy and Budget and Rating Resolutions with the result that eligible pensioners receive a remission on their rates and charges.

1.4 Scope

The core matter addressed by this policy is to define the eligibility requirements to receive the remission or concession.

A. Qualifying Pensions

Remission of part of the General Rate as determined by council from time to time may be granted to owners in receipt of:

- Age Pension
- Wife Pension
- Widow B Pension
- Disability Support Pension
- Parenting Payment Single
- Carer Payment
- War Widow(er)'s Pension
- Service Pension
- Disability Pension.

B. Conditions

The rate of pension received by any registered owner as shown on the rate record must be the maximum payable for the type of pension received.

Provided all other conditions are met, the proportion of remission applicable to an assessment, where not all owners meet the requirements of this clause, will be equal to the proportion of the property that the qualified owner or owners own.

Subject to evidence satisfactory to the council, a life tenant of property shall, for the purposes of this policy, be deemed to be the registered owner.

Life tenancy must be created by:

- (i) The last valid will of a deceased owner; or
- (ii) By an order of the Family Court.

A remission may be granted only on the property which is the principal or sole residence of the applicant. Unless otherwise determined by council, a remission may be granted where the applicant is temporarily residing away from the premises.

The granting of a remission in respect of a pensioner who is in receipt of a pension which is not income-tested is subject to the production of evidence satisfactory to the council that any additional income would not preclude the pensioner from receiving the maximum age pension if he/she were an applicant for such pension.

The granting of a remission in respect of a pensioner who is in receipt of a part Australian pension and a part pension from an overseas country is subject to evidence satisfactory to the council that the sum of the overseas pension and any additional income would not preclude the pensioner from receiving the maximum age pension if he/she were an applicant for such pension.

Where a pensioner who is in receipt of a part pension and was in receipt of a remission of rates under this policy, such remission may continue provided the pensioner's total earnings from all sources (including any pensions) do not exceed, by more than 25 per cent, the total of the maximum Australian pension (including pharmaceutical allowance) plus permissible earnings for a pensioner on maximum rate pension.

C. Applications

First application for pension remission of rates must be made on the application form provided. Proof of pension paid must be in the form of a current advice from the pension paying authority provided at the time of application. Proof of pension received must be in the form of an eligible pension card and current advice from the pension paying authority.

For subsequent years confirmation of ongoing entitlement shall be in the form of advice provided by the pension paying authority unless the pension paying authority does not confirm the rate of payment at the maximum rate.

A pensioner who submits an eligible application is entitled to a remission calculated on a pro-rata basis from the date of application to the end of the quarter. The pro-rata adjustment will only apply for the quarter in which the application is made and is not retrospective to a prior quarter. However, where there are extenuating circumstances, council remission may be backdated to a maximum of the current year plus the two previous years.

D. Transitional Provision

Notwithstanding C Applications, council also provisions for pensioners who previously qualified for the extended discount concession under the previous Moreton Shire Council Policy and who would if it were not for this section no longer qualify for remission under the new policy, grant a remission of rates equivalent to the amount of discount which would otherwise be allowed provided the rates and property related debts are paid in full by the due date of the fourth quarter's rate notice and provided the owners are eligible for the state government subsidy.

E. Retirement Villages, Mobile Home Villages or Other Similar Facility

A remission may be granted to a resident of a retirement village, mobile home village or other similar residential facility approved by council, subject to the applicant meeting the eligibility criteria and conditions defined in this policy and the owner of the land or their agent:

- providing proof to council that the facility meets the appropriate guidelines in accordance with associated legislation including *Retirement Village Act 1999*, *Manufactured Homes (Residential Parks) Act 2003*
- providing proof that the applicant is the owner of the residential unit or holds tenure in perpetuity or a similar agreement approved by council
- confirming that the residential unit is the applicant's principle place of residence
- completing the appropriate documentation that binds the owner to pass on the remission to the successful applicant.

Remission will be calculated as 30 per cent of the general rate applicable to each residential unit where an eligible pensioner resides to a maximum of the Remission adopted by council in the Budget and Rating Resolutions.

F. Others

Where an application falls outside this policy and it is determined that the application requires special consideration by council, a report with a recommendation to the appropriate council meeting shall be made.

1.5 Roles and Responsibilities

Customer Service Officers to process applications for remission from property owners and confirm entitlement annually prior to the commencement of each financial year.

Delegated Officers to authorise backdating of remissions when requested.

1.6 Definitions

Qualifying Pensions are defined in the schedule 1.4 A. In the event that changes are made by Centrelink or Veterans Affairs to the name of the pension, the equivalent pension or entitlement will be considered a Qualifying Pension.

1.7 Policy Author

Strategic Client Office Manager

Date of council resolution: 23 October 2015

Committee reference and date: Policy and Administration Board No. 2015(10) of 6 October 2015 – City Management and Finance Committee No. 2015(10) of 13 October 2015

No. of resolution: 3

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*, the council has decided to levy a special charge for the Rural Fire Brigades Services (which are also known as a Rural Fire Resources levy) on rateable land in the local government area that specially benefits from the Rural Fire Brigades Services on the basis set out below.

Definitions

Applicable rateable land means the rateable land in the local government area to which the special charge for the Rural Fire Brigades Services applies.

Rural Fire Resources Levy overall plan means the overall plan for the Rural Fire Brigades Services to which the special charge for the Rural Fire Brigades Services applies.

Rural Fire Brigades Services means the purchase, maintenance of equipment and training by the Ipswich Group Rural Fire Brigades.

Rural Fire Brigades Services

- (1) In accordance with section 94 of the *Local Government Regulation 2012*, the council adopted the Rural Fire Resources Levy overall plan at its meeting of 25 June 2019.
- (2) The council has decided the following under the Rural Fire Resources Levy overall plan:
 - (a) the amount of special charges for the Rural Fire Brigades Services which is to be levied on the Applicable rateable land is \$42.00 per annum;
 - (b) the Applicable rateable land is the rateable land not within the boundary of the Urban Fire Boundaries of Queensland.
- (3) The special charges for the Rural Fire Brigades Services collected by the council are to be forwarded, at quarterly intervals, to the Ipswich Group Rural Fire Brigades to fund the Rural Fire Brigades Services.

COMMUNITY ASSISTANCE – GRANTS, BURSARIES, DONATIONS

The Community Grants and In-Kind Assistance Program framework and policy was reviewed in June 2018. A new set of community grants was introduced, and included a new policy and a comprehensive “Applicant Guidelines” document for the Community Grants and In-Kind Assistance Program.

Following a review of councillor discretionary funding in May 2018, council introduced a new Mayoral and Councillor Discretionary Funding Program on 1 July 2018. The new program is publically advertised, includes Administrative Guidelines, and applications are submitted via the online platform, SmartyGrants.

Following the dismissal of councillors on 22 August 2018, the program was renamed the ‘Community Donations Program’. A funding register is available on council’s website and outlines all community donations allocated throughout the year. A list of this expenditure can be found in the appendices.

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

- [Bursaries, Scholarships and Other Funding for Community Purposes Policy](#)
- [Community Donations Policy](#)
- [Community Grants and In-Kind Assistance Policy](#)

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

Additional reporting is required for expenditure from each councillor’s discretionary fund, including the name of each community organisation funded and the amount and purpose of that allocation. This information can be found in the appendices.

In the 2018–2019 financial year, council administered community funding which included the following grants, donations and bursaries:









GRANT TYPE	NUMBER ISSUED	AMOUNT (\$)
Christmas/Festive Season Grants	25	\$27,441
Community Development Grants	12	\$33,449
Community Donations Program/Mayoral and Councillor Discretionary Funding Program	144	\$497,373
Regional Arts Development Fund (RADF) Grants	4	\$30,300
Viva Cribb Bursary	1	\$4,310
Environment and Sustainability Community Grants	5	\$15,881
Environment Weed Rebates	88	\$38,721
Ipswich Sports Awards	6	\$12,000
Nature Conservation Grant	18	\$63,925
Quick Response Grants	13	\$9,636
School Holiday Funding	25	\$32,750
Sport and Recreation Achievement Grant	31	\$133,920
Sport Excellence Bursaries	110	\$23,600
Waste Exemptions	21	\$8,733
Young Performing Artists Bursary	5	\$2,900



FINANCIAL PERFORMANCE



COMMUNITY FINANCIAL REPORT

			
2018 – 2019	\$203.6m Raised in rates and utilities	\$19.5m Net operating surplus (excluding capital revenue)	\$3b Assets (including infrastructure)
			
\$101.6m Grants, contributions and donations received	\$314.2m Total debt (including \$101m borrowed this year for CBD)	\$146m Increase in our community wealth	\$148.7m Capital investment

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 below. Council has maintained a financial management strategy over the last five financial years which 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 2019-2020 Budget and Long-Term Financial 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/corporate_publications/index.php

The financial statements for 2018-2019 also reflect the transfer of assets from Ipswich City Properties Pty Ltd (ICP) as a result of council's decision on 16 October 2018 to wind-up ICP and integrate the assets and operations into council. Details of council's Controlled Entities, their operations, current status and details of the transfer of assets to council is set out in Note 31 of the financial statements.

The results discussed below are for the council position reported in the financial statements and not the consolidated results.

Summary of Financial Statements for 2018-2019

Council completed the financial year with a net result of \$147.2 million including capital revenue which includes local roads, parks, drainage pipes etc constructed by developers. Capital revenue also includes cash contributions from developers towards shared infrastructure servicing these new developments.

The net result was also impacted by a \$40.5 million benefit from the accounting treatment of a revaluation increase. As the revaluation increase reverses a revaluation decrement in 2016; the accounting standards required the increase to be included in the Statement of Comprehensive Income.

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

	2018-2019	2017-2018	% CHANGE
	\$'000	\$'000	
Revenue (inc. capital revenue)	430,903	385,193	11.9%
Expense	283,752	291,963	-2.8%
Net Result	147,151	93,230	57.8%
Less Net Capital Revenue/ Expense	87,066	103,562	23.2%
Less Revaluation Increase	40,557	-	-
Net Operating Surplus	19,528	(10,332)	-289.0%
Net Operating Surplus %	6.49%	-0.88%	

Revenue

Where did the money come from?

Council received \$430.9 million in revenue. The largest contributor was rates and utility charges of \$203.6 million (after discount and pensioner remissions). Rates and utility charges increased as a result of rate increases and growth in the Ipswich region.

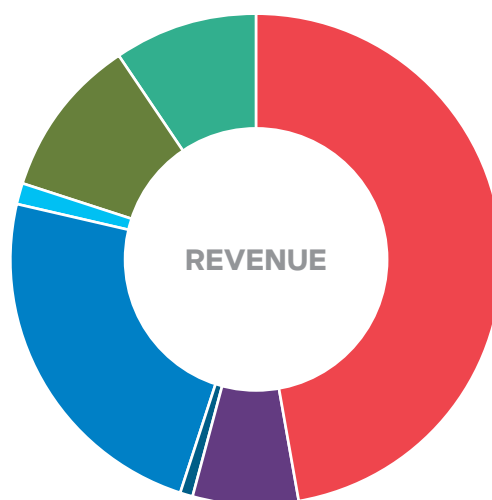
Other revenue increased by \$2.4 million to \$45.7 million and includes:

- Dividends of \$7.8 million were received from the controlled entities as part of their winding up.
- Dividends of \$18.7 million and tax equivalents of \$11.6 million were received from Queensland Urban Utilities. Council holds a 12.222% shareholding in Queensland Urban Utilities.

Fees and charges of \$30.6 million for the financial year was relatively consistent with the prior year.

As mentioned above, Capital revenue increased by \$40.5 million due to an increase in value of infrastructure assets during 2018-2019, this reversed a previous decrease in value of infrastructure assets recognised as a capital expense in 2016.

This was offset by a decrease in grants and contributions by \$14.8 million to \$101.6 million mainly due to a decrease in developer contributions and donated physical assets.



Type of revenue	Totals (\$'000)
■ Rates, levies and charges	203,609
■ Fees and charges	30,575
■ Sales revenue	3,341
■ Grants and contributions	101,649
■ Interest and investment revenue	5,401
■ Other revenue	45,771
■ Capital income	40,557
Grand Total	430,903

Expenses

Where was the money spent?

Council's expenditure was \$283.7 million for the financial year.

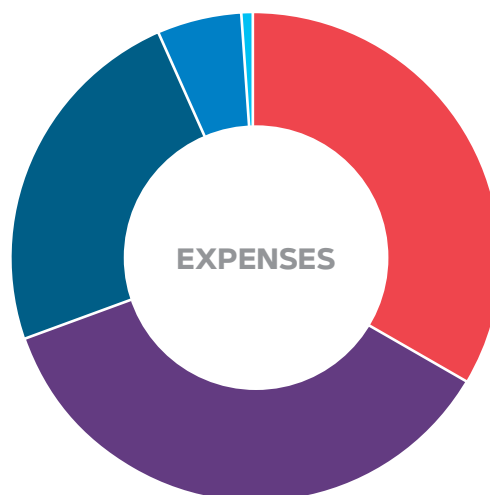
Employee expenses detailed in Note 6 were \$95 million for the year which was an increase of \$8.2 million (9.4%). This was mainly due to 2.5% wage increase relating to EBA agreement, a workplace restructure and additional new staff to support growth across the city. Council also accrued employee costs for work performed but not yet paid.

The materials and services expense of \$102.7 million are detailed in Note 7 of the financial statements. The major variations compared to the previous year include:

- Advertising and marketing costs increased by \$1.3 million as council delivered events and marketing itself this year vs engaging an external organisation, the costs of which were included in goods and services expense last year.
- Consultant costs include the costs of the Interim Administrator and Interim Management Committee and costs associated with council's transformation projects.
- General expenses decreased by \$4 million compared to 2017–2018 year due to one-off costs associated with the change in strategy for the delivery of the CBD of \$3.5 million.
- Donations increased as council donated \$2 million towards the Springfield Central Sports Hall and Community Centre construction.

There was also an increase in depreciation and amortisation costs by \$2.8 million to \$67.8 million.

Finance costs decreased by \$20.7 million due to the reversal of the impairment and subsequent write-off of the loan to Ipswich City Properties Pty Ltd (ICP). Council's decision to wind-up ICP resulted in the distribution of ICP's assets to council to offset the loan receivable and the remaining balance of the loan was written down.



Type of expense	Totals (\$'000)
Employee expenses	94,972
Materials and services	102,725
Depreciation and amortisation	67,784
Finance costs	15,666
Capital expenses	2,605
Grand Total	283,752

Assets

What do we own?

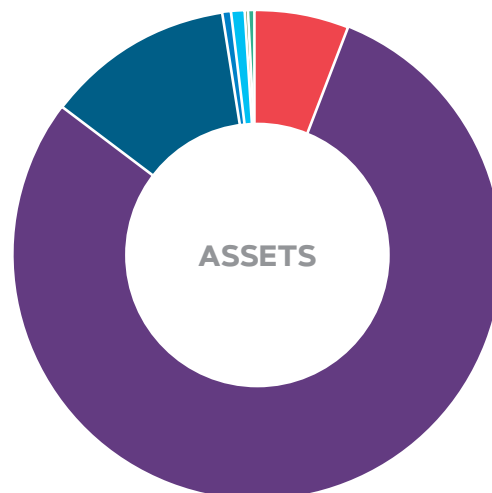
As at the 30 June 2019, council held \$3 billion in assets, \$224.9 million more than the previous year.

Property, plant and equipment increased by \$149.2 million to \$2.4 billion mainly due to asset additions of \$99.9 million, donated assets of \$63.9 million, transfer of Ipswich City Properties Pty Ltd (ICP) assets to council of \$31.9 million and an increase in value of infrastructure assets of \$40.5 million. This was offset by depreciation expense of \$61.5 million. Investment property increased by \$15 million due to the distribution of ICP's investment property to council.

Cash increased by \$110.1 million to \$180.7 million mainly due to unspent loan borrowings of \$71 million to fund the Nicholas Street – Ipswich Central Redevelopment.

Investments of \$372.4 million includes participation rights of \$310.3 million in Queensland Urban Utilities, while cash investments decreased by \$7 million to \$62 million.

Council previously loaned money to ICP in relation to the CBD purchase and redevelopment which is reported in the financial statements as a receivable. The receivables balance decreased by \$39.9 million mainly due to the extinguishment of this loan receivable from the distribution of ICP's assets to council against the loan and the remaining balance of the loan was written off as per council's resolution on 27 June 2019.



Type of assets	Totals (\$'000)
Cash and cash equivalents	180,734
Property, plant and equipment	2,425,253
Investments	372,390
Intangible assets	25,125
Receivables	26,338
Other assets	3,958
Investment property and assets held for sale	16,415
Grand Total	3,050,213

Liabilities

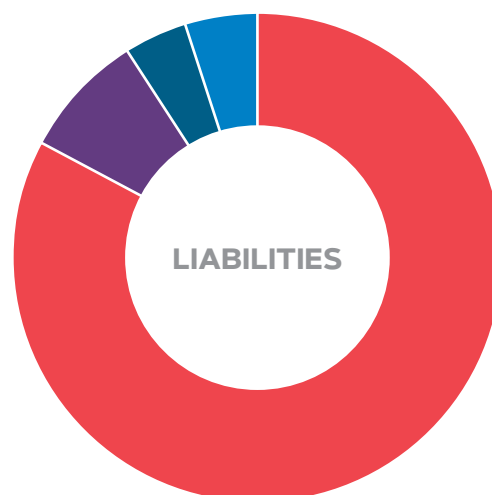
What do we owe?

As at the 30 June 2019, council had \$379.4 million in liabilities which is an increase of \$79 million when compared to the previous year.

Borrowings increased by \$80.6 million to \$314.2 million mainly due to loan borrowings of \$101 million to fund the Nicholas Street – Ipswich Central Redevelopment and other community infrastructure.

Other liabilities increased by \$12.7 million to \$18.2 million mainly due to the waste levy refund received in advance of \$7.4 million and other refunds of \$4 million.

This was offset by a decrease in payables by \$15.8 million to \$30.9 million mainly due to a decrease in accruals for creditors.



Type of liabilities	Totals (\$'000)
Borrowings	314,229
Payables	30,949
Provisions	15,972
Other liabilities	18,236
Grand Total	379,386

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 2019 was \$2.7 billion which is \$146 million more than the previous year. Retained surplus increased by \$147.8 million to \$2 billion and the asset revaluation surplus decreased by \$1.8 million to \$482.9 million.

Ipswich's community equity is presented in two parts:

	2018-2019	2017-2018	% CHANGE
	\$'000	\$'000	
Asset Revaluation Surplus	482,967	484,851	-0.4%
Retained Surplus	2,187,860	2,040,034	7.2%
Total Community Equity	2,670,827	2,524,885	5.8%

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 2018-2019 council's performance against key financial ratios has improved meeting the target for the operating surplus ratio. While the target for net financial liabilities was still within target, the asset sustainability ratio slightly increased from the previous year.

SUSTAINABILITY RATIO	OBJECTIVE OF MEASUREMENT	HOW THE MEASURE IS CALCULATED	ACTUAL RESULT		
			2018-2019	2017-2018	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).	6.49%	-0.88%	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.	62.95%	62.38%	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).	34.92%	31.20%	Not greater than 60%

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2019



Table of Contents	Page
1. Primary Financial Statements:	
Statements of Comprehensive Income	2
Statements of Financial Position	3
Statements of Changes in Equity	4
Statements of Cash Flows	6
2. Notes to the Financial Statements	
1 Summary of Significant Accounting Policies	7
2(a) Council Functions - Component Descriptions	11
2(b) Council Functions - Analysis of Results by Function	12
3 Revenue Analysis	13
4 Grants, Subsidies, Contributions and Donations	14
5 Capital Income	15
6 Employee Benefits	15
7 Materials and Services	16
8 Finance Costs	17
9 Cash, Cash Equivalents and Investments	17
10 Receivables	19
11 Non-current assets held for sale	20
12 Investment Property	20
13 Property, Plant and Equipment	21
14 Fair Value Measurements	26
15 Payables	30
16 Borrowings	31
17 Provisions	32
18 Other Liabilities	33
19 Asset Revaluation Surplus	33
20 Commitments for Expenditure	34
21 Contingencies	35
22 Superannuation	36
23 Associates	38
24 Trust Funds	39
25 Reconciliation of Net Result for the year to Net Cash Inflow (Outflow) from Operating Activities	40
26 Reconciliation of Liabilities arising from Financing Activities	41
27 Financial Instruments	41
28 National Competition Policy	45
29 Controlled Entities that have not been Consolidated	46
30 Transactions with Related Parties	47
31 Controlled Entities Transition	51
32 Other Matters	53
3. Management Certificate	54
4. Independent Auditor's Report	55
5. Current Year Financial Sustainability Statement	58
Certificate of Accuracy - Current Year Financial Sustainability Statement	59
Independent Auditor's Report - Current Year Financial Sustainability Statement	60
6. Unaudited Long Term Financial Sustainability Statement	63
Certificate of Accuracy - Unaudited Long Term Financial Sustainability Statement	66

Ipswich City Council

Statements of Comprehensive Income for the year ended 30 June 2019

		Consolidated		Council	
		2019	2018	2019	2018
	Notes	\$'000	\$'000	\$'000	\$'000
Income					
Recurrent Revenue					
Rates, Levies and Charges	3a	203,065	185,387	203,609	186,234
Fees and Charges	3b	30,564	30,409	30,575	30,438
Interest and Investment Revenue	3c	5,434	5,262	5,401	5,220
Sales Revenue		3,341	4,816	3,341	3,450
Other Income	3d	20,220	24,977	45,771	43,375
Grants, Subsidies, Contributions and Donations	4a	11,978	11,489	11,978	11,489
Total Recurrent Revenue		274,602	262,340	300,675	280,206
Capital Revenue					
Grants, Subsidies, Contributions and Donations	4b	89,671	104,987	89,671	104,987
Capital Income	5	40,570	-	40,557	-
Total Income		404,843	367,327	430,903	385,193
Expenses					
Recurrent Expenses					
Employee Benefits	6	95,567	86,844	94,972	86,805
Materials and Services	7	105,420	106,439	102,725	102,435
Finance Costs	8	12,841	13,781	15,666	36,316
Depreciation and Amortisation	13	67,790	65,002	67,784	64,982
Total Recurrent Expenses		281,618	272,066	281,147	290,538
Capital Expenses		4,105	2,365	2,605	1,425
Total Expenses		285,723	274,431	283,752	291,963
Share of Net Result of Associates	23	29,318	30,956	-	-
Net Result		148,438	123,852	147,151	93,230
Other Comprehensive Income					
Amounts which will not be reclassified subsequently to the Net Result					
Increase/(Decrease) in Asset Revaluation Surplus	19	(1,884)	(52,176)	(1,884)	(48,361)
Share of Other Comprehensive Income of Associates	23	21	65	-	-
Total Comprehensive Income		146,575	71,741	145,267	44,869

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

page 2

Ipswich City Council

Statements of Financial Position as at 30 June 2019

		Consolidated		Council	
		2019	2018	2019	2018
	Notes	\$'000	\$'000	\$'000	\$'000
ASSETS					
Current Assets					
Cash and Cash Equivalents	9a	181,330	76,757	180,734	70,601
Investments	9b	62,000	69,000	62,000	69,000
Receivables	10	26,393	25,394	26,338	66,314
Inventories		765	837	1,065	956
Other Financial Assets		2,897	3,641	2,893	3,634
Non-Current Assets Held for Sale	11	1,370	12,750	1,370	-
Total Current Assets		274,755	188,379	274,400	210,505
Non-Current Assets					
Investments	9b	420,499	409,810	310,390	310,800
Investment Property	12	15,045	17,045	15,045	-
Property, Plant and Equipment	13	2,425,253	2,277,848	2,425,253	2,276,035
Intangible Assets		25,125	27,913	25,125	27,913
Total Non-Current Assets		2,885,922	2,732,616	2,775,813	2,614,748
TOTAL ASSETS		3,160,677	2,920,995	3,050,213	2,825,253
LIABILITIES					
Current Liabilities					
Payables	15	30,882	33,166	30,888	46,744
Borrowings	16	26,644	37,907	26,644	37,907
Provisions	17	13,295	12,708	13,295	12,708
Other Liabilities	18	15,963	4,377	15,963	4,219
Total Current Liabilities		86,784	88,158	86,790	101,578
Non-Current Liabilities					
Payables	15	61	53	61	53
Borrowings	16	287,585	195,661	287,585	195,661
Provisions	17	2,677	1,780	2,677	1,780
Other Liabilities	18	2,273	1,296	2,273	1,296
Total Non-Current Liabilities		292,596	198,790	292,596	198,790
TOTAL LIABILITIES		379,380	286,948	379,386	300,368
Net Community Assets		2,781,297	2,634,047	2,670,827	2,524,885
COMMUNITY EQUITY					
Asset Revaluation Surplus	19	482,967	484,851	482,967	484,851
Retained Surplus/(Deficiency)		2,298,330	2,149,196	2,187,860	2,040,034
Total Community Equity		2,781,297	2,634,047	2,670,827	2,524,885

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

page 3

Ipswich City Council

Statements of Changes in Equity for the year ended 30 June 2019

Consolidated		Asset Revaluation Surplus \$'000	Retained Surplus \$'000	Total Equity \$'000
	Notes			
2019				
Opening Balance		484,851	2,149,196	2,634,047
Assets Not Previously Recognised	13	-	698	698
Adjustment on initial application of AASB 9		-	(23)	(23)
Revised Opening Balance (as at 1/7/18)		484,851	2,149,871	2,634,722
Net Result		-	148,438	148,438
Other Comprehensive Income				
Increase / (decrease) in Asset Revaluation Surplus	19	(1,884)	-	(1,884)
Share of Other Comprehensive Income of Associates	23	-	21	21
Total Comprehensive Income		(1,884)	148,459	146,575
Balance as at 30 June 2019		482,967	2,298,330	2,781,297
2018				
Opening Balance		546,185	2,012,251	2,558,436
Assets Not Previously Recognised	13	-	3,870	3,870
Revised Opening Balance (as at 1/7/17)		546,185	2,016,121	2,562,306
Net Result		-	123,852	123,852
Other Comprehensive Income				
Increase / (decrease) in Asset Revaluation Surplus	19	(52,176)	-	(52,176)
Share of Other Comprehensive Income of Associates	23	-	65	65
Total Comprehensive Income		(52,176)	123,917	71,741
Transfers from Revaluation Surplus to Retained Surplus for Asset Disposals		(9,158)	9,158	-
Balance as at 30 June 2018		484,851	2,149,196	2,634,047

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

page 4

Ipswich City Council

Statements of Changes in Equity for the year ended 30 June 2019

Council		Asset Revaluation Surplus \$'000	Retained Surplus \$'000	Total Equity \$'000
	Notes			
2019				
Opening Balance		484,851	2,040,034	2,524,885
Assets Not Previously Recognised	13	-	698	698
Adjustment on initial application of AASB 9		-	(23)	(23)
Revised Opening Balance (as at 1/7/18)		484,851	2,040,709	2,525,560
Net Result		-	147,151	147,151
Other Comprehensive Income				
Increase / (decrease) in Asset Revaluation Surplus	19	(1,884)	-	(1,884)
Total Comprehensive Income		(1,884)	147,151	145,267
Balance as at 30 June 2019		482,967	2,187,860	2,670,827
2018				
Opening Balance		533,212	1,942,934	2,476,146
Assets not previously recognised	13	-	3,870	3,870
Revised Opening Balance (as at 1/7/17)		533,212	1,946,804	2,480,016
Net Result		-	93,230	93,230
Other Comprehensive Income				
Increase / (decrease) in Asset Revaluation Surplus	19	(48,361)	-	(48,361)
Total Comprehensive Income		(48,361)	93,230	44,869
Balance as at 30 June 2018		484,851	2,040,034	2,524,885

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

page 5

Ipswich City Council

Statements of Cash Flows for the year ended 30 June 2019

		Consolidated		Council	
		2019	2018	2019	2018
	Notes	\$'000	\$'000	\$'000	\$'000
Cash Flows from Operating Activities					
Receipts from Customers		252,108	234,154	275,698	231,731
Payments to Suppliers and Employees		(195,954)	(199,565)	(206,261)	(183,045)
		56,154	34,589	69,437	48,686
Receipts:					
Interest and Investment Revenue		5,272	5,259	5,239	5,217
Non Capital Grants, Subsidies, Contributions and Donations		11,978	11,489	11,978	11,489
QUU Tax Equivalents and Participation Return		30,235	33,837	30,235	33,837
Payments:					
Borrowing Costs		(12,714)	(13,820)	(12,714)	(13,820)
Net Cash - Operating Activities	25	90,925	71,354	104,175	85,409
Cash Flows from Investing Activities					
Receipts:					
Proceeds from Property, Plant and Equipment		2,597	2,213	2,496	2,213
Distributions Received from Controlled Entities		-	-	750	2,441
Grants, Subsidies, Contributions and Donations		25,795	36,417	25,795	36,417
Payments:					
Net transfer (to) from Cash Investment		7,000	6,000	7,000	6,000
Purchase of Investment Property		-	(6,240)	-	-
Payments for Property, Plant and Equipment		(94,274)	(123,150)	(93,713)	(121,661)
Payments for Intangible Assets		(8,131)	(4,973)	(8,131)	(4,969)
Contributions Paid to Controlled Entities		-	-	(8,900)	(24,760)
Net Cash - Investing Activities		(67,013)	(89,733)	(74,703)	(104,319)
Cash Flows from Financing Activities					
Proceeds from Borrowings		101,000	-	101,000	-
Repayment of Borrowings		(20,339)	(19,240)	(20,339)	(19,240)
Net Cash Flow - Financing Activities		80,661	(19,240)	80,661	(19,240)
Net Increase/(Decrease) for the year		104,573	(37,619)	110,133	(38,150)
plus: Cash and Cash Equivalents - beginning		76,757	114,376	70,601	108,751
Cash and Cash Equivalents - closing	9	181,330	76,757	180,734	70,601

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

page 6

Ipswich City Council

Notes to the Financial Statements for the year ended 30 June 2019

Note 1. Summary of Significant Accounting Policies

(1.a) Basis of preparation

These general purpose financial statements are for the period 1 July 2018 to 30 June 2019 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.

Comparative information has been restated where necessary to be consistent with disclosures in the current reporting period relating to grants, subsidies, contributions and donations (note 4).

(1.b) Statement of Compliance

Council is a not-for-profit entity and the Australian Accounting Standards include requirements for not-for-profit entities which are inconsistent with International Financial Reporting Standards (IFRS), therefore in some instances, these financial statements do not comply with IFRS. The main impacts are the offsetting of revaluation and impairment gains and losses within a class of assets, and the timing of the recognition of non-reciprocal grant revenue.

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

(1.c) Basis of Consolidation

The council and its controlled entities together form the economic entity which is referred to in these financial statements as the consolidated entity.

In the process of reporting the council as a single economic entity, all transactions with entities controlled by the council have been eliminated. In addition the accounting policies of all controlled entities have been adjusted, where necessary, on consolidation to ensure that the financial report of the consolidated entity is prepared using accounting policies that are consistent with those of the council.

The financial results of Ipswich City Properties Pty Ltd, Ipswich City Enterprises Pty Ltd, Ipswich City Enterprises Investments Pty Ltd and Ipswich City Developments Pty Ltd have been consolidated into these financial statements as the transactions are

considered material. Information about controlled entities that have not been consolidated, because they are not considered material, is included in note 29.

All of Council's controlled entities are audited by the Auditor-General of Queensland.

It is expected that 2019 will be the last year of consolidation because controlled entities are expected to be immaterial in 2019-20 due to transition activities. This change will impact the measurement of the investment in Queensland Urban Utilities (QUU) as QUU will be equity accounted for in the Council column.

(1.d) Constitution

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

(1.e) New and Revised Accounting Standards

In the current year, Council adopted all of the new and revised Standards and Interpretations issued by the Australian Accounting Standards Board (AASB) that are relevant to its operations and effective for the current reporting period. The adoption of the new and revised Standards and Interpretations has not resulted in any material changes to Council's accounting policies.

Ipswich City Council has not applied any Australian Accounting Standards and Interpretations that have been issued but are not yet effective.

This year Council has applied AASB 9 Financial Instruments for the first time. AASB 9 replaces AASB 139 and relates to the recognition, classification and measurement of financial assets and financial liabilities. Implementing AASB 9 has resulted in a change to the way council calculates impairment provisions, which are now based on expected credit losses instead of incurred credit losses.

On 1 July 2018 (the date of initial application), council re-assessed the classification, measurement category and carrying amount of each financial instrument (listed below) in accordance with AASB 9. There were no changes to classification and no changes to measurement categories (listed below). Carrying

Ipswich City Council

Notes to the Financial Statements for the year ended 30 June 2019

Note 1. Summary of Significant Accounting Policies (continued)

amounts were also unchanged, except for receivables which decreased by \$23,271 due to an increase in impairment under the new rules. A corresponding adjustment was made to retained earnings as at 1 July 2018.

Financial asset/liability	Measurement Category (unchanged)
Cash and cash equivalents	Amortised cost
Receivables	Amortised cost
Other financial assets	Amortised cost
Borrowings	Amortised cost

Some Australian Accounting Standards and Interpretations have been issued but are not yet effective. Those standards have not been applied in these financial statements. Council will implement them when they are effective.

The standards that are expected to have a material impact upon Council's future financial statements are:

Effective for annual reporting periods beginning on or after 1 July 2019

- AASB 15 Revenue from Contracts with Customers, AASB 1058 Income of Not-for-Profit Entities and AASB 2016-8 Amendments to Australian Accounting Standards - Australian Implementation Guidance for Not-for-Profit Entities.

AASB 1058 clarifies and simplifies the income recognition requirements that apply to not-for-profit (NFP) entities, in conjunction with AASB 15, and AASB 2016-8. These Standards supersede the majority of income recognition requirements relating to public sector NFP entities, previously in AASB 1004 Contributions.

Identifiable impacts at the date of this report are:

Some grants received by the Council will be recognised as a liability, and subsequently recognised progressively as revenue as the Council satisfies its performance obligations under the grant. These included roads to recovery and grant funding paid in advance for major infrastructure projects. At present, such grants are recognised as revenue upfront.

Grants that are not enforceable and/or not sufficiently specific will not qualify for deferral, and continue to be recognised as revenue as soon as they are controlled. Council receives several grants from the Federal Government and State Government for which there are no sufficiently specific performance obligations. These grants are expected to continue being recognised as revenue upfront assuming no change to the current grant arrangements.

Depending on the respective contractual terms, the new requirements of AASB 15 may potentially result in a change to the timing of revenue as some revenue may need to be deferred to a later reporting period to the extent that the Council has received payment but has not met its associated performance obligations (such amounts would be reported as a liability in the meantime).

Prepaid rates will not be recognised as revenue until the relevant rating period starts. Until that time these receipts will be recognised as a liability (unearned revenue). There will be no impact upon the recognition of other fees and charges.

Based on Council's assessment, if Council had adopted the new standards in the current financial year it would have had the following impacts:

- Revenue decrease of \$4 million due to deferral of grant funding, pre-paid rates, and other sales related revenue (based on the facts available to Council at the date of assessment).
- There would be an equal increase in the reported liabilities as the reduced revenue will require an increase in recognition of contract liabilities, and statutory receivables.
- A range of new disclosures will also be required by the new standards in respect of the council's revenue.

Transition method

The Council intends to apply AASB 15, AASB 1058 and AASB 2016-8 initially on 1 July 2019, using the modified retrospective approach. The recognition and measurement principles of the standards will be retrospectively applied for the current year and prior year comparatives as though the standards had always applied.

Ipswich City Council

Notes to the Financial Statements for the year ended 30 June 2019

Note 1. Summary of Significant Accounting Policies (continued)

The Council intends to apply the practical expedients available for the full retrospective method. Where revenue has been recognised in full under AASB 1004, prior to 1 July 2019, but where AASB 1058 would have required income to be recognised beyond that date, no adjustment is required. Further, Council is not required to restate income for completed contracts that start and complete within a financial year. This means where income under AASB 1004 was recognised in the comparative financial year (i.e. 2018/19), these also do not require restatement.

- **AASB 16 Leases** – The Council has assessed the impacts that initial application of AASB 16 will have on its consolidated financial statements, however, the actual impacts may differ as the new accounting policies are subject to change until the Council presents its first financial statements that include the date of initial application. AASB 16 will impact Council's lease agreements relating to properties which include car parks, sporting fields, dog parks and library sites.

AASB 16 introduces a single, on-balance sheet lease accounting model for lessees. A lessee recognises a right-of-use asset representing its right to use the underlying asset and a lease liability representing its obligation to make lease payments. There are recognition exemptions for short-term leases and leases of low-value items. Lessor accounting remains similar to the current standard – i.e. lessors continue to classify leases as finance or operating leases.

Leases in which the Council is a lessee

The Council will recognise new assets and liabilities for its operating leases relating to properties. The nature of expenses related to those leases will now change because the Council will recognise a depreciation charge for right-of-use assets and interest expense on lease liabilities.

Previously, the Council has recognised an operating lease expense on a straight-line basis over the term of the lease, and recognised assets and liabilities only to the extent that there was a timing difference between actual lease payments and the expense recognised.

The Council has elected not to recognise leases relating to information technology under the AASB 16 as they have been assessed as being low-value assets under the standard.

No significant impact is expected for the Council's finance leases.

Based on Council's assessment, it is expected that the first-time adoption of AASB 16 for the year ending 30 June 2020 will have the following impacts:

- Lease assets and financial liabilities on the balance sheet will increase/decrease by \$3.4 million and \$2.6 million respectively (based on the facts available to Council at the date of assessment).
- There will be a reduction in the reported equity as the carrying amount of lease assets will reduce more quickly than the carrying amount of lease liabilities.
- Net result will be lower on initial application as depreciation and the lease liability interest will be initially higher than operating lease expenses previously recorded.

Leases in which the Group is a lessor

No significant impact is expected for other leases in which the Council is a lessor.

Peppercorn Leases

Council is the lessee of Deed of Grant in Trust leases, for which nominal lease payments are made. These have been identified as peppercorn leases which are currently not recognised in Council's financial statements. Council does not intend to elect the fair value measurement requirements to these leases until such time as this requirement is mandated.

Transition method

The Council intends to apply AASB 16 initially on 1 July 2019, using the modified retrospective approach. Therefore, the cumulative effect of adopting AASB 16 will be recognised as an adjustment to the opening balance of retained earnings at 1 July 2019, with no restatement of comparative information.

Ipswich City Council

Notes to the Financial Statements for the year ended 30 June 2019

Note 1. Summary of Significant Accounting Policies (continued)

The Council intends to apply the practical expedient for the definition of a lease on transition. This means that it will apply AASB 16 on transition only to contracts that were previously identified as leases applying AASB 117 Leases and Interpretation 4 Determining whether an Arrangement contains a Lease.

(1.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:

- investment property (note 12)
- valuation and depreciation of property, plant and equipment (note 14)
- provisions (note 17)
- contingent liabilities (note 21)

(1.g) Rounding and Comparatives

The financial statements are in Australian dollar and have been rounded to the nearest (\$000) unless otherwise stated.

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

(1.h) Taxation

Ipswich City Council has exemption from the payment of Income Tax subject to Section 50.25 of the Income Tax Assessment Act 1997. Council incurs and collects Goods and Services Tax (GST) relating to goods and services, which are utilised and supplied in the normal course of conducting business. Council is also liable to pay Fringe Benefits Tax and Payroll Tax on applicable activities.

Ipswich City Council

Notes to the Financial Statements for the year ended 30 June 2019

Note 2(a). Analysis of Results by Function

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

Arts, Social Development and Community Engagement

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.

Economic Development and Marketing

This department's primary objective is to develop, promote and implement innovative economic, marketing, communication, media, tourism and event initiatives.

Infrastructure Services

This department plans, designs and delivers assets to ensure the community is serviced by high quality and effective transport, open space and built environment networks.

Finance and Corporate Services

This department provides administrative, financial, customer service, insurance, business services, procurement and information and communications technology expertise to the departments of Council.

Works, Parks and Recreation

This department's primary objective is to provide strategic asset management, waste management services and planning for the City's sports, recreation and natural resources environment.

Health, Security and Regulatory Services

This department's objective is to ensure that the health, environment and safety of the City are protected and enhanced.

Planning and Development

This department's objective is to effectively manage growth and development in order to create a socially, ecologically and economically sustainable environment.

Ipswich Waste Services

Ipswich Waste Services is a commercialised Type 2 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.

Office of the Chief Executive Officer

This department provides a support function for Council's internal audit, legal and executive branch.

Ipswich City Council

Notes to the Financial Statements for the year ended 30 June 2019

Note 2(b). Analysis of Results by Function

Functions	Gross Program Income				Total Income	Total Expenses	Net Result	Total Assets
	Grants		Other					
	Recurrent	Capital						
	\$'000	\$'000						
2019				\$'000	\$'000	\$'000	\$'000	\$'000
Arts, Social Development and Community Engagement	2,327	-		4,760	7,087	(19,981)	(12,894)	8,443
Economic Development and Marketing	262	-		1,127	1,389	(9,971)	(8,582)	6
Infrastructure Services	-	-		67,454	67,454	(4,841)	62,613	68,609
Finance and Corporate Services	4,467	-		183,829	188,296	(56,978)	131,318	79,905
Works, Parks and Recreation	3,519	5,368		81,425	90,312	(145,712)	(55,400)	2,275,764
Health, Security and Regulatory Services	211	-		5,134	5,345	(15,232)	(9,887)	4,888
Planning and Development	-	-		16,074	16,074	(13,542)	2,532	72
Ipswich Waste Services	-	-		39,486	39,486	(27,480)	12,006	13,403
Office of the Chief Executive Officer	302	-		39,583	39,885	(13,427)	26,458	76
Elimination of internal transfers	-	-		(24,425)	(24,425)	23,412	(1,013)	599,047
Total Council	11,088	5,368		414,447	430,903	(283,752)	147,151	3,050,213

Functions	Gross Program Income				Total Income	Total Expenses	Net Result	Total Assets
	Grants		Other					
	Recurrent	Capital						
	\$'000	\$'000	\$'000	\$'000				
2018	2,525	-	-	3,198	5,723	(17,995)	(12,272)	7,516
Arts, Social Development and Community Engagement	299	-	-	287	586	(8,559)	(7,973)	9
Economic Development and Marketing	-	-	-	64,565	64,565	(3,205)	61,360	82,099
Infrastructure Services	4,518	-	-	174,354	178,872	(65,961)	112,911	62,588
Finance and Corporate Services	3,420	7,991	-	55,342	66,753	(137,944)	(71,191)	2,134,380
Works, Parks and Recreation	296	-	-	4,085	4,381	(13,831)	(9,450)	4,769
Health, Security and Regulatory Services	17	-	-	16,557	16,574	(12,055)	4,519	1
Planning and Development	1	-	-	35,893	35,894	(24,704)	11,190	13,295
Ipswich Waste Services	-	-	-	34,959	34,959	(30,821)	4,138	80
Office of the Chief Executive Officer	-	-	-	(23,114)	(23,114)	23,112	(2)	520,516
Elimination of internal transfers								
Total Council	11,076	7,991		366,126	385,193	(291,963)	93,230	2,825,253

Ipswich City Council

Notes to the Financial Statements for the year ended 30 June 2019

Note 3. Revenue Analysis

	Consolidated		Council	
	2019 \$'000	2018 \$'000	2019 \$'000	2018 \$'000
(a). Rates, Levies and Charges				
General Rates and Charges	180,028	164,539	180,572	165,386
Garbage Charges	29,955	27,416	29,955	27,416
Property Related Charges	3,997	3,983	3,997	3,983
Total rates, levies and charges revenue	213,980	195,938	214,524	196,785
Less: Discounts	(9,087)	(8,783)	(9,087)	(8,783)
Less: Pensioner remissions	(1,828)	(1,768)	(1,828)	(1,768)
TOTAL RATES, LEVIES AND CHARGES	203,065	185,387	203,609	186,234

Rates are recognised as revenue at the start of the rating period. If a ratepayer pays their rates before the start of the rating period, they are recognised as revenue when they are received.

(b). Fees and Charges

Town Planning and Development Charges	15,090	16,012	15,090	16,030
Traffic Regulation Fees and Charges	3,272	2,390	3,272	2,390
Waste Disposal Fees and Charges	7,161	6,780	7,172	6,791
Health Regulation, Animal Control and Cemeteries	2,459	2,488	2,459	2,488
Other Administrative Charges	1,899	1,874	1,899	1,874
Change of Ownership Charges	568	664	568	664
Civic Centre Services	113	177	113	177
Library Fees and Fines	2	24	2	24
TOTAL FEES AND CHARGES	30,564	30,409	30,575	30,438

Fees and charges are recognised upon unconditional entitlement to the funds. Generally this is upon lodgement of the relevant applications or documents, issuing of the infringement notice or when the service is provided.

(c). Interest and Investment Revenue

Interest from Investments	4,685	4,724	4,652	4,591
Penalty Interest from Overdue Rates and Utility Charges	749	538	749	538
Interest on Loans to controlled entities	-	-	-	91
TOTAL INTEREST AND INVESTMENT REVENUE	5,434	5,262	5,401	5,220

Interest on term deposits is accrued over the term of the investment.

Ipswich City Council

Notes to the Financial Statements for the year ended 30 June 2019

Note 3. Revenue Analysis (continued)

		Consolidated		Council	
		2019	2018	2019	2018
	Notes	\$'000	\$'000	\$'000	\$'000
(d). Other Income					
Dividend Revenue		102	120	7,858	120
Resourcing Fees		55	2,166	55	2,166
Other Sundry Receipts		7,464	8,018	6,609	6,152
Rental of Facilities		1,014	1,100	1,014	1,100
QUU Participation Return *	23	-	-	18,650	20,264
QUU Tax Equivalents Revenue *	23	11,585	13,573	11,585	13,573
TOTAL OTHER INCOME		20,220	24,977	45,771	43,375

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

* Queensland Urban Utilities (QUU)

Note 4. Grants, Subsidies, Contributions and Donations

(a) Recurrent

General Purpose Government Grants	7,807	7,300	7,807	7,300
State Government Subsidies and Grants	3,281	3,776	3,281	3,776
Contributions	890	413	890	413
<u>TOTAL RECURRENT GRANTS, SUBSIDIES, CONTRIBUTIONS AND DONATIONS</u>	<u>11,978</u>	<u>11,489</u>	<u>11,978</u>	<u>11,489</u>

(b) Capital

State Government Subsidies and Grants	3,849	6,472	3,849	6,472
Commonwealth Government Subsidies and Grants	1,519	1,519	1,519	1,519
Developer Contributions - for Capital Purposes	20,427	28,426	20,427	28,426
Contributions of Physical Assets	63,941	68,503	63,941	68,503
Refund to Developer - Contributions of Physical Assets	(65)	67	(65)	67
<u>TOTAL CAPITAL GRANTS, SUBSIDIES, CONTRIBUTIONS AND DONATIONS</u>	<u>89,671</u>	<u>104,987</u>	<u>89,671</u>	<u>104,987</u>

Grants subsidies and contributions that are non-reciprocal in nature are recognised as revenue in the year in which Council obtains control over them.

Physical assets contributed to Council by developers in the form of land, road works, stormwater and park equipment are recognised as revenue when the development becomes "on maintenance" (i.e. the Council obtains control of the assets and becomes liable for any ongoing maintenance) and there is sufficient data in the form of drawings and plans to determine the approximate specifications and values of such assets.

Ipswich City Council

Notes to the Financial Statements for the year ended 30 June 2019

Note 5. Capital Income

		Consolidated		Council	
		2019	2018	2019	2018
	Notes	\$'000	\$'000	\$'000	\$'000
(a) Gain on disposal of non-current assets					
Proceeds from the Disposal of Property, Plant and Equipment		2,584		2,483	
Less: Book Value of Property, Plant and Equipment Disposed	13	(2,497)		(2,409)	
		87	-	74	-
Proceeds from Disposal of Land and Improvements		13	-	13	-
Less: Book Value of Land Disposed	13	(1)	-	(1)	-
		12	-	12	-
Gain on disposal of non-current assets		99	-	86	-
(b) Revaluations					
Revaluation Up of Property, Plant and Equipment Reversing Previous Revaluation Down *	13	40,471	-	40,471	-
		40,471	-	40,471	-
TOTAL CAPITAL INCOME		40,570	-	40,557	-

* In 2019 a desktop valuation for roads, bridges and footpaths was performed by Cardno (QLD) Pty Ltd resulting in an increment of \$40.471m. The increment was recognised as capital revenue as this reversed a previous decrement recognised as a capital expense due to the 2016 formal valuation which resulted in a decrease to the asset revaluation surplus of \$75.1m and a loss of \$58.3m as the decrement exceeded the balance of the asset revaluation surplus for infrastructure assets. The 2016 formal valuation included the elimination of residual values as a result of clarification from the Australian Accounting Standards Board (AASB) of the definition for residual values in AASB 116 *Property, Plant and Equipment*.

Note 6. Employee Benefits

Wages and Salaries	85,234	77,923	84,640	77,884
Annual, Sick and Long Service Leave Entitlements	11,629	9,851	11,629	9,851
Superannuation	10,456	9,828	10,455	9,827
Workers Compensation Insurance	964	1,091	964	1,091
Fringe Benefits Tax (FBT)	274	367	274	367
Councillors Remuneration	244	1,355	244	1,355
	108,801	100,415	108,206	100,375
Less: Capitalised Employee Expenses	(13,234)	(13,571)	(13,234)	(13,570)
<u>TOTAL EMPLOYEE BENEFITS</u>	<u>95,567</u>	<u>86,844</u>	<u>94,972</u>	<u>86,805</u>

Councillor remuneration represents salary, and other allowances paid in respect of carrying out their duties.

Ipswich City Council

Notes to the Financial Statements for the year ended 30 June 2019

Note 6. Employee Benefits (continued)

Notes	Consolidated		Council	
	2019 \$'000	2018 \$'000	2019 \$'000	2018 \$'000
Additional information:				
Total Employees at year end:				
Administration Staff	744	694	744	694
Depot and Outdoors Staff	386	384	386	384
Elected Members	-	11	-	11
Total full time equivalent employees	1,130	1,089	1,130	1,089

The Mayor and Councillors were dismissed on the 22 August 2018 when Queensland Parliament passed the Local Government (Dissolution of Ipswich City Council) Bill 2018.

Further compensation details are disclosed in Note 30 (d) for key management personnel.

Note 7. Materials and Services

Advertising and Marketing	3,765	2,567	3,598	2,254
Audit Fees	539	443	490	404
Communications	1,472	1,428	1,472	1,428
Consultants	7,062	4,557	7,025	4,275
Contractors	37,097	38,306	37,093	38,286
Donations Paid	3,522	2,073	3,522	2,073
Council's Insurance Premiums	1,476	1,238	1,401	1,186
Repairs and Maintenance	7,989	8,097	7,798	7,972
Operating Leases - Rentals	1,461	933	1,461	932
Goods and Services	17,904	18,220	16,736	16,190
Legal	2,641	2,042	2,528	2,032
Materials	8,389	8,386	8,389	8,386
Utilities	10,860	11,416	10,261	9,883
Rentals	1,554	1,920	1,368	1,672
General Expenses	1,412	4,626	1,364	5,280
Bad Debts Written off	104	17	46	12
Less: Capitalised Expenses	(1,827)	170	(1,827)	170
TOTAL MATERIALS AND SERVICES	105,420	106,439	102,725	102,435

Total audit fees quoted by the Queensland Audit Office relating to the 2018-19 financial statements are \$323,500 for Council and \$395,500 for the group. While in 2018, total audit fees were \$475,500 for Council and \$579,000 for the group.

Consultants expenses include other amounts payable in relation to the interim administrator and interim management committee costs totalling \$1,536,568.

Ipswich City Council

Notes to the Financial Statements
for the year ended 30 June 2019

Note 8. Finance Costs

Notes	Consolidated		Council	
	2019 \$'000	2018 \$'000	2019 \$'000	2018 \$'000
Finance costs - Queensland Treasury Corporation	12,280	13,225	12,280	13,225
Bank Charges	561	550	561	550
Finance Costs associated with the present value of provisions	-	6	-	6
Impairment/(impairment reversal) of inter-entity loan	-	-	(22,100)	22,100
Write-down of inter-entity loan	-	-	24,925	435
<u>TOTAL FINANCE COSTS</u>	<u>12,841</u>	<u>13,781</u>	<u>15,666</u>	<u>36,316</u>

Refer to Note 10 for details about impairment and write-off of inter-entity loan.

Note 9. Cash, Cash Equivalents and Investments

(a) Cash and Cash Equivalents

Cash at Bank and on Hand	817	17,189	221	11,033
Cash Equivalent Assets				
- Deposits at Call	180,513	59,568	180,513	59,568
<u>Total Cash and Cash Equivalents</u>	<u>181,330</u>	<u>76,757</u>	<u>180,734</u>	<u>70,601</u>

(b) Investments

Current

Term Deposits	62,000	69,000	62,000	69,000
<u>Total Current Investments</u>	<u>62,000</u>	<u>69,000</u>	<u>62,000</u>	<u>69,000</u>

Non-Current

Shares in Controlled Entities and Other Entities	100	100	100	510
Participation Rights in QUU	420,399	409,710	310,290	310,290
<u>Total Non-Current Investments</u>	<u>420,499</u>	<u>409,810</u>	<u>310,390</u>	<u>310,800</u>

TOTAL CASH, CASH EQUIVALENTS AND INVESTMENTS

<u>663,829</u>	<u>555,567</u>	<u>553,124</u>	<u>450,401</u>
-----------------------	-----------------------	-----------------------	-----------------------

Ipswich City Council

Notes to the Financial Statements
for the year ended 30 June 2019

Note 9. Cash, Cash Equivalents and Investments (continued)

Notes	Consolidated		Council	
	2019	2018	2019	2018
	\$'000	\$'000	\$'000	\$'000
Restricted Cash and Cash Equivalents				
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	-	198	-	198
Waste Levy Refund Received in Advance	7,361	-	7,361	-
Total External Restrictions	7,361	198	7,361	198
Internally imposed Expenditure Restrictions at the reporting date:				
Future Recurrent Expenditure	4,092	3,199	4,092	3,199
Total Internal Restrictions	4,092	3,199	4,092	3,199
Total Unspent Restricted Cash and Cash Equivalents	11,453	3,397	11,453	3,397

Cash assets are held in domestic currency denomination and are disclosed at fair value.

Cash, deposits at call and investments are held with financial institutions with a credit rating AA+ to BBB+.

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 required with Queensland Treasury Corporation (QTC) or similar State/Commonwealth bodies or financial institutions in Australia.

Council holds an equity investment in Queensland Urban Utilities (QUU) which pays participant returns and these are recognised as revenue on receipt. These long term investments are unquoted and there is no active market. As a result, the fair value of these investments cannot be reliably measured therefore they are measured at cost. Refer to Note 23 for further details.

Cash at bank and on hand at 30 June 2019 includes \$7,361,199 received from the State government to mitigate the direct impacts on households on the State Waste Levy, which comes into effect from 1 July 2019. This money has been set aside to help fund the Council's 2019-20 levy expense.

Ipswich City Council

Notes to the Financial Statements for the year ended 30 June 2019

Note 10. Receivables

	Consolidated		Council	
	2019 \$'000	2018 \$'000	2019 \$'000	2018 \$'000
Current				
Rateable Revenue and Utility Charges	5,582	4,270	5,582	4,270
Trade Debtors	13,305	16,957	13,266	16,514
GST Recoverable	6,569	3,249	6,553	2,935
Accrued Interest Revenues				
- Interest on Investments	624	462	624	462
- Interest on Debts	425	503	425	503
Loan to Ipswich City Properties Pty Ltd	-	-	-	63,777
Impairment - Loan to Ipswich City Properties Pty Ltd	-	-	-	(22,100)
Impairment - Trade Debtors	(112)	(47)	(112)	(47)
TOTAL CURRENT RECEIVABLES	26,393	25,394	26,338	66,314
Movement in Impairment of Receivables				
Opening balance at 1 July	47	44	22,147	44
Adjustment to opening balance upon application of AASB 9	23	-	23	-
<i>Add</i>				
Impairments recognised	214	144	214	22,244
<i>Less</i>				
Impairment debts written off during the year	(46)	(35)	(46)	(35)
Impairments reversed	(126)	(106)	(22,226)	(106)
Balance at the end of the year	112	47	112	22,147

Council applied AASB 9 for the first time this year. As a result Council has calculated the impairment of receivables in a different way for 2019, using a lifetime expected loss allowance. The opening balance of impairment, as at 1 July 2018, has been recalculated using this new methodology and resulting in an opening balance adjustment of \$23,271.44. Further details of Council's expected credit loss assessment are contained in note 27.

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.

Because Council is empowered under the provisions of the *Local Government Act 2009* to sell an owner's property to recover outstanding rate debts, Council does not impair rate receivables.

Interest is charged on outstanding rates at a rate of 11% 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.

Loans and advances are initially recognised at fair value. As no active market exists for these receivables their fair value cannot be reliably measured therefore they are measured at cost. Interest is charged as it accrues based on the rate established for each loan.

Council resolution passed on the 27 June 2019 for the wind up of Ipswich City Properties Pty Ltd (ICP) with the distribution of ICP's assets to Council to offset the loan receivable and the remaining balance of the loan to be written down. Further details are disclosed note 31.

Ipswich City Council

Notes to the Financial Statements for the year ended 30 June 2019

Note 11. Non-current assets held for sale

		Consolidated		Council	
		2019	2018	2019	2018
	Notes	\$'000	\$'000	\$'000	\$'000
Non-current assets held for sale					
Land		1,370	12,750	1,370	-
Total Non-current assets held for sale - Classified as current		1,370	12,750	1,370	-
Reconciliation of non-current assets held for sale					
Opening Balance		12,750	-	-	-
less: Transfer as a result of ICP Pty Ltd transition		(12,750)	-	-	-
plus New Transfer in:					
Assets held for sale from Property, Plant and Equipment	13	1,370	12,750	1,370	-
Closing Balance of held for sale Non-Current Assets		1,370	12,750	1,370	-

Council has declared to sell surplus land located at Redbank and West Ipswich which is expected to be settled within one year. The land is valued at the lower of carrying value and fair value less cost to sell.

Ipswich City Properties Pty Ltd transferred Civic Space (land) and the Administration Building (land) at fair value prior to the 30 June 2019. Council's intention is to principally recover the carrying value of these assets through use rather than through a sale and has recognised these assets in property, plant and equipment.

Civic Space (land) and the Administration Building (land) were independently valued by Jones Lang LaSelle Advisory Services Pty Ltd on 24 April 2019. The process involved a desktop valuation based on discounted cash flows.

Note 12. Investment Property

Fair value at beginning of financial year		17,045	2,000	-	-
Revaluation adjustment to the income account		-	(940)	-	-
Transfers from/(to) Property, Plant and Equipment	13	-	9,745	-	-
Acquisitions		-	6,240	-	-
Transfer as a result of ICP Pty Ltd transition		15,045	-	15,045	-
Disposals during the year		(17,045)	-	-	-
TOTAL INVESTMENT PROPERTY		15,045	17,045	15,045	-

Ipswich City Properties Pty Ltd (ICP) investment properties located at 2 Bell Street Ipswich, Ipswich City Square and 5 Union Place Ipswich were transferred to Council at fair value at 30 June 2019. Council's intention is to earn income from these properties and will continue to recognise them as investment properties.

The fair value model is applied for the investment properties. Investment property will be revalued each financial year. The movement in fair value will be recognised as an increment or decrement and will be accounted for in the Statement of Comprehensive Income in profit or loss.

All investment properties were independently valued by John Lang LaSelle Advisory Services Pty Ltd on 24 April 2019. The process involved a desktop valuation based on discounted cash flows.

Ipswich City Council

Notes to the Financial Statements
for the year ended 30 June 2019

Note 13. Property, Plant and Equipment

Consolidated - 30 June 2019																			
		Capital Work in Progress		Land	Land Improvements		Buildings and Structures		Plant and Equipment		Roads, Bridges and Footpaths		Flooding and Drainage		Artworks		Total		
		\$'000	Cost		\$'000	Fair Value	\$'000	Cost	\$'000	Fair Value	\$'000	Fair Value	\$'000	Fair Value	\$'000	Fair Value			
Measurement Basis			Note																
Opening Gross Balance		112,618		293,237	32,421	492,117	122,138	1,227,490	825,754	3,978								3,109,753	
Additions*		-		5,131	2,934	29,733	15,648	39,262	7,116	96								99,920	
Contributed Assets*		-		6,992	2,966	7,149	1,120	27,628	18,043	43								63,941	
Assets not previously recognised		-		-	-	-	-	-	-	33								805	
Disposals		(1,500)		(1)	-	(79)	(7,960)	-	-	-								(9,540)	
Write-offs		-		-	-	(703)	(1,571)	(3,343)	(840)	(7)								(6,464)	
Impairment Loss (recognised in P/L)		-		-	-	(653)	-	-	-	-								(653)	
Reversal of prior period Reval. Decrements to P/L (Capital Income)		-	5	-	-	-	-	-	-	-								27,192	
Revaluation Adjustment to Equity (Asset Revaluation Surplus)		-	19	-	-	(5,771)	-	-	-	597								(5,174)	
Transfers from/(to) as a result of ICP Pty Ltd transition		19,176	31	12,750	-	-	19	-	-	-								31,945	
Transfers from/(to) Held for Sale category		-	11	(1,370)	-	-	-	-	-	-								(1,370)	
Transfers from/(to) Intangible Assets		-		-	-	-	(14)	-	-	-								(14)	
Transfers between classes		-		-	-	5,682	(5,642)	-	-	(40)								-	
Capital expenditure during the year		150,748		-	-	-	-	-	-	-								150,748	
Transfer from capital expenditure to additions and contributed assets		(167,184)		-	-	-	-	-	-	-								(167,184)	
Capital expenditure written off to expense		(1,800)		-	-	-	-	-	-	-								(1,800)	
Total Consolidated Gross Value of Property, Plant and Equipment		112,058		316,739	38,321	527,475	123,738	1,319,001	850,073	4,700								3,292,105	
Opening Accumulated Depreciation		-		-	-	209,764	62,809	359,210	200,122	-								831,905	
Depreciation Expense		-		-	-	14,363	11,499	26,979	8,597	28								61,466	
Assets not previously recognised		-		-	-	-	-	107	-	-								107	
Disposals		-		-	-	(12)	(5,532)	-	-	-								(5,544)	
Write-offs		-		-	-	(499)	(1,452)	(1,934)	(273)	-								(4,158)	
Impairment Loss (recognised in P/L)		-		-	-	(353)	-	-	-	-								(353)	
Reversal of prior period Reval. Decrements to P/L (Capital Income)		-	5	-	-	-	-	(13,279)	-	-								(13,279)	
Revaluation Adjustment to Equity (Asset Revaluation Surplus)		-	19	-	-	(3,290)	-	-	-	-								(3,290)	
Transfers from/(to) Intangible Assets		-		-	-	-	(2)	-	-	-								(2)	
Transfers between classes		-		-	-	3,198	(3,170)	-	-	(28)								-	
Total Consolidated Accumulated Depreciation of Property, Plant and Equipment		-		-	-	223,171	64,152	371,083	208,446	-								866,852	
Total Consolidated Net Book Value of Property, Plant and Equipment		112,058		316,739	38,321	304,304	59,586	947,918	641,627	4,700								2,425,253	
Other Information																			
Range of Estimated Useful Life (years)		Not depreciated		Not depreciated		Not depreciated		1-100 years		1-45 years		1.5-100 years		15-100 years		Not depreciated			

Ipswich City Council

Notes to the Financial Statements
for the year ended 30 June 2019

Note 13. Property, Plant and Equipment (continued)

Consolidated - 30 June 2018		Capital Work in Progress		Land		Land Improvements		Buildings and Structures		Plant and Equipment		Roads, Bridges and Footpaths		Flooding and Drainage		Artworks		Total	
Measurement Basis		\$'000		\$'000		\$'000		\$'000		\$'000		\$'000		\$'000		\$'000		\$'000	
Note		Cost		Fair Value		Cost		Fair Value		Cost		Fair Value		Fair Value		Fair Value			
Opening Gross Balance		88,687		297,349		27,328		475,309		119,837		1,149,465		862,059		3,800		3,023,834	
Additions*		-		3,784		3,679		9,825		14,619		55,035		10,370		17		97,329	
Contributed Assets*		-		18,414		1,414		7,041		-		24,845		16,626		163		68,503	
Assets not previously recognised		-		-		-		-		-		-		4,495		-		4,495	
Disposals		-		-		-		-		-		-		-		-		-	
Write-offs		-		-		-		-		(9,100)		-		-		-		(9,100)	
Revaluation Adjustment to Equity (Asset Revaluation Surplus)		-		-		-		(58)		(3,220)		(1,855)		(814)		-		(5,947)	
Assets classified as held for distribution to owners		-		(3,815)		-		-		-		-		-		-		(70,797)	
Transfers from/(to) Investment Properties		-		(12,750)		-		-		-		-		-		-		(12,750)	
Transfers between classes		-		(9,745)		-		-		2		-		-		-		(9,745)	
Capital expenditure during the year		-		-		-		-		-		-		-		(2)		-	
Transfer from capital expenditure to additions and contributed assets		196,671		-		-		-		-		-		-		-		196,671	
Capital expenditure written off to expense		(165,833)		-		-		-		-		-		-		-		(165,833)	
Capital expenditure written off to expense		(6,907)		-		-		-		-		-		-		-		(6,907)	
Total Consolidated Gross Value of Property, Plant and Equipment		112,618		293,237		32,421		492,117		122,138		1,227,490		825,754		3,978		3,109,753	
Opening Accumulated Depreciation		-		-		-		196,652		62,191		334,761		208,504		-		802,108	
Depreciation Expense		-		-		-		13,146		10,619		25,518		9,917		2		59,202	
Assets not previously recognised		-		-		-		-		-		-		626		-		626	
Disposals		-		-		-		-		(6,862)		-		-		-		(6,862)	
Write-offs		-		-		-		(34)		(3,141)		(1,069)		(304)		-		(4,548)	
Revaluation Adjustment to Equity (Asset Revaluation Surplus)		-		-		-		-		-		-		(18,621)		-		(18,621)	
Transfers between classes		-		-		-		-		-		-		-		-		-	
Total Consolidated Accumulated Depreciation of Property, Plant and Equipment		-		-		-		209,764		62,809		359,210		200,122		(2)		831,905	
Total Consolidated Net Book Value of Property, Plant and Equipment		112,618		293,237		32,421		282,353		59,329		868,280		625,632		3,978		2,277,848	
Other Information																			
Range of Estimated Useful Life (years)		Not depreciated		Not depreciated		Not depreciated		1-100 years		1-45 years		1.5-100 years		15-100 years		Not depreciated			

Ipswich City Council

Notes to the Financial Statements
for the year ended 30 June 2019

Note 13. Property, Plant and Equipment (continued)

Council - 30 June 2019											
	Capital Work in Progress		Land	Land Improvements	Buildings and Structures	Plant and Equipment	Roads, Bridges and Footpaths	Flooding and Drainage	Artworks	Total	
	\$'000	Cost	\$'000	Fair Value	Cost	\$'000	Fair Value	\$'000	Fair Value	\$'000	\$'000
Measurement Basis	Note										
Opening Gross Balance											
Additions*		-	5,131	2,934	492,038	122,086	1,227,490	825,754	3,978	3,107,900	3,107,900
Contributed Assets*		-	6,992	2,966	7,149	1,120	27,628	18,043	43	99,920	99,920
Assets not previously recognised		-	-	-	-	-	772	-	33	63,941	63,941
Disposals		-	(1)	-	-	(7,908)	-	-	33	805	805
Write-offs		-	-	-	(703)	(1,571)	(3,343)	(840)	(7)	(7,909)	(7,909)
Impairment Loss (recognised in P/L)		-	-	-	(653)	-	-	-	-	(6,464)	(6,464)
Reversal of prior period Reval. Decrements to P/L (Capital Income)	5	-	-	-	-	-	27,192	-	-	(653)	(653)
Revaluation Adjustment to Equity (Asset Revaluation Surplus)	19	-	-	-	(5,771)	-	-	-	-	27,192	27,192
Transfers from/(to) as a result of ICP Pty Ltd transition	31	19,176	12,750	-	-	19	-	-	597	(5,174)	(5,174)
Transfers from/(to) Held for Sale category	11	-	(1,370)	-	-	-	-	-	-	31,945	31,945
Transfers from/(to) Intangible Assets		-	-	-	-	(14)	-	-	-	(1,370)	(1,370)
Transfers between classes		-	-	-	5,682	(5,642)	-	-	(40)	(14)	(14)
Capital expenditure during the year		148,670	-	-	-	-	-	-	-	-	-
Transfer from capital expenditure to additions and contributed assets		(164,884)	-	-	-	-	-	-	-	148,670	148,670
Capital expenditure written off to expense		-	-	-	-	-	-	-	-	(164,884)	(164,884)
Total Council Gross Value of Property, Plant and Equipment		112,058	316,739	38,321	527,475	123,738	1,319,001	850,073	4,700	3,292,105	3,292,105
Opening Accumulated Depreciation											
Depreciation Expense		-	-	-	209,754	62,779	359,210	200,122	-	831,865	831,865
Assets not previously recognised		-	-	-	14,361	11,495	26,979	8,597	28	61,460	61,460
Disposals		-	-	-	-	(5,498)	107	-	-	107	107
Write-offs		-	-	-	(499)	(1,452)	(1,934)	(273)	-	(5,498)	(5,498)
Impairment Loss (recognised in P/L)		-	-	-	(353)	-	-	-	-	(4,158)	(4,158)
Reversal of prior period Reval. Decrements to P/L (Capital Income)	5	-	-	-	-	-	(13,279)	-	-	(353)	(353)
Revaluation Adjustment to Equity (Asset Revaluation Surplus)	19	-	-	-	(3,290)	-	-	-	-	(13,279)	(13,279)
Transfers from/(to) Intangible Assets		-	-	-	-	(2)	-	-	-	(3,290)	(3,290)
Transfers between classes		-	-	-	3,198	(3,170)	-	-	(28)	(2)	(2)
Total Council Accumulated Depreciation of Property, Plant and Equipment		-	-	-	223,171	64,152	371,083	208,446	-	866,852	866,852
Total Council Net Book Value of Property, Plant and Equipment											
		112,058	316,739	38,321	304,304	59,586	947,918	641,627	4,700	2,425,253	2,425,253
Other Information											
Range of Estimated Useful Life (years)											
	Not depreciated	Not depreciated	Not depreciated	1-100 years	1-45 years	1.5-100 years	15-100 years	Not depreciated	Not depreciated		

Ipswich City Council

Notes to the Financial Statements
for the year ended 30 June 2019

Note 13. Property, Plant and Equipment (continued)

Council - 30 June 2018		Capital Work in Progress	Land	Land Improvements	Buildings and Structures	Plant and Equipment	Roads, Bridges and Footpaths	Flooding and Drainage	Artworks	Total
Measurement Basis		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	Note	Cost	Fair Value	Cost	Fair Value	Cost	Fair Value	Fair Value	Fair Value	
Opening Gross Balance		88,458	271,039	27,328	475,230	119,784	1,149,465	862,059	3,800	2,997,163
Additions*		-	3,784	3,679	9,825	14,619	55,035	10,370	17	97,329
Contributed Assets*		-	18,414	1,414	7,041	-	24,845	16,626	163	68,503
Assets not previously recognised		-	-	-	-	-	-	4,495	-	4,495
Disposals		-	-	-	-	-	-	-	-	(9,100)
Write-offs		-	-	-	-	(58)	(1,855)	(814)	-	(5,946)
Revaluation Adjustment to Equity (Asset Revaluation Surplus)	19	-	-	-	-	-	-	(66,982)	-	(66,982)
Transfers between classes		-	-	-	-	2	-	-	(2)	-
Capital expenditure during the year		195,178	-	-	-	-	-	-	-	195,178
Transfer from capital expenditure to additions and contributed assets		(165,833)	-	-	-	-	-	-	-	(165,833)
Capital expenditure written off to expense		(6,907)	-	-	-	-	-	-	-	(6,907)
Total Council Gross Value of Property, Plant and Equipment		110,896	293,237	32,421	492,038	122,086	1,227,490	825,754	3,978	3,107,900
Opening Accumulated Depreciation		-	-	-	196,642	62,181	334,761	208,504	-	802,088
Depreciation Expense		-	-	-	13,146	10,599	25,518	9,917	2	59,182
Assets not previously recognised		-	-	-	-	-	-	626	-	626
Disposals		-	-	-	-	(6,862)	-	-	-	(6,862)
Write-offs		-	-	-	(34)	(3,141)	(1,069)	(304)	-	(4,548)
Revaluation Adjustment to Equity (Asset Revaluation Surplus)	19	-	-	-	-	-	-	(18,621)	-	(18,621)
Transfers between classes		-	-	-	-	2	-	-	(2)	-
Total Council Accumulated Depreciation of Property, Plant and Equipment		-	-	-	209,754	62,779	359,210	200,122	-	831,865
Total Council Net Book Value of Property, Plant and Equipment		110,896	293,237	32,421	282,284	59,307	868,280	625,632	3,978	2,276,035
Other Information										
Range of Estimated Useful Life (years)		Not depreciated	Not depreciated	Not depreciated	1-100 years	1-45 years	1.5-100 years	15-100 years	Not depreciated	

Ipswich City Council

Notes to the Financial Statements for the year ended 30 June 2019

Note 13. Property, Plant and Equipment (continued)

(a). Recognition

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.

(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.

(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 and land improvements 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 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.

Ipswich City Council

Notes to the Financial Statements for the year ended 30 June 2019

Note 13. 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 deletions. The valuer then determines suitable indices to apply to each of these assets. Where the results of the desktop valuation are significant indexation is applied.

Any revaluation increment arising on the revaluation of an asset is credited to the appropriate class of the asset revaluation surplus, except to the extent it reverses a revaluation decrement for the class previously recognised as an expense. A decrease in the carrying amount on revaluation is charged as an expense to the extent it exceeds the balance, if any, in the revaluation surplus to that asset class. On revaluation, accumulated depreciation is restated proportionately to the change in the carrying amount of the asset and any charge in the estimate of remaining useful life.

Note 14. Fair Value Measurements

AASB 13 requires disclosure of fair value measurements by level of the following fair value measurement hierarchy:

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

Level 2: Inputs that are directly or indirectly observable for the asset or liability, such as prices for similar assets.

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.

Valuation techniques used to derive fair value

Land (level 2)

Land was revalued during 2015 by Cardno (QLD) Pty Ltd using the fair market value approach. Land was valued using land indices which are derived from Cardno's assessment of movement in land prices based on sales evidence over the past 12 months. Level 2 valuation inputs were used to value land in freehold title as well as land used for special purposes, which is restricted in use under current zoning rules. Sales prices of comparable land sites in close proximity are adjusted for differences in key attributes such as property size. The most significant inputs into this valuation approach are price per square metre.

Ipswich City Council

Notes to the Financial Statements for the year ended 30 June 2019

Note 14. Fair Value Measurements (continued)

Land (level 2) (continued)

A desktop valuation for land was performed by Cardno as at the 30 June 2019.

Prior to transition of land assets to Council, Ipswich City Properties Pty Ltd (ICP) engaged independent valuer, Jones Lang LaSalle to perform a desktop valuation as at the 24 April 2019. The desktop valuation used a market value approach. The land is categorised as a level 2 valuation with the most significant inputs into this market valuation approach being price per square metre.

Buildings and Structures (level 3)

Buildings and structures were revalued using the current replacement cost method (including physical inspection) for the year ended 30 June 2017 by Cardno (QLD) Pty Ltd valuers. Cardno (QLD) Pty Ltd's valuation methodology for buildings and structures included site visits and condition assessment. A desktop valuation for buildings and structures was performed by Cardno as at 30 June 2019.

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 Cardno's unit rate model with rates derived from Cardno 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. Cardno also assessed the remaining useful life of buildings and structures with calculations based on recent condition data collected by Cardno.

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, 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.

The fair value of buildings of the former Ipswich City Properties Pty Ltd were determined by independent valuer, Jones Lang LaSalle as at the 24 April 2019.

Infrastructure assets (level 3)

Infrastructure assets capitalised in the current financial year are recognised at cost as Council believes this approximates the fair value of these assets at reporting date. Donated and contributed infrastructure assets are recorded at fair value. Council carried out an external valuation of roads, bridges and footpath assets based on current replacement cost as supplied by Cardno (QLD) Pty Ltd in June 2016. The current replacement cost is based on Cardno's unit rate model.

All other Council infrastructure assets are valued using current replacement cost (CRC). This valuation comprises 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.

Ipswich City Council

Notes to the Financial Statements for the year ended 30 June 2019

Note 14. Fair Value Measurements (continued)

Infrastructure assets (level 3) (continued)

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 current replacement cost (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 below.

Roads, Bridges, Footpaths and Drainage Network - Calculation of Current Replacement Cost

Roads and Footpaths

Current replacement cost (CRC)

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. Council assumes that environmental factors such as soil type, climate and topography are consistent across each segment. Council also assumes a segment is designed and constructed to the same standard and uses a consistent amount of labour and materials.

CRC is based on Cardno's unit rate model with rates derived from Cardno databases, Rawlinson's rates for building and construction, building price index tables, scheduled rates for construction of asset or similar assets, cost curves derived by Cardno, and recent contract and tender data. 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. For internal construction estimates, material and services prices were based on existing supplier contract rates or supplier price lists and labour wage rates were based on Council's Enterprise Bargaining Agreement (EBA). All direct costs were allocated to assets at standard usage quantities according to recently completed similar projects. Where construction is outsourced, CRC was based on construction cost.

Council carried out an external valuation of road and footpath assets based on current replacement cost as supplied by Cardno (QLD) Pty Ltd in June 2016. In valuing roads Cardno has adopted the condition assessments as provided by Council engineers and valuations have been undertaken for different categories based on road type such as sealed and unsealed. A desktop valuation for roads and footpaths was performed by Cardno as at the 30 June 2019.

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.

Ipswich City Council

Notes to the Financial Statements for the year ended 30 June 2019

Note 14. Fair Value Measurements (continued)

Roads, Bridges, Footpaths and Drainage Network - Calculation of Current Replacement Cost **Roads and Footpaths** (continued)

Council engineers use the SMEC Pavement Condition Index (SMEC 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, such as the National Association of Australian State Road Authorities (NAASRA) roughness count, percentage of the seal area cracked, percentage of the seal area with wide cracks, percentage of the seal area potholed, mean rut depth in millimetre, and percentage of the seal area ravelled.

Bridges

Current replacement cost (CRC)

A full valuation of bridge assets was undertaken by independent valuers, Cardno (QLD) Pty Ltd, effective 30 June 2016. In valuing bridges Cardno 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. A desktop valuation for bridges was performed by Cardno as at the 30 June 2019 and an appropriate indexation applied.

The inspections of the condition of both vehicular and pedestrian bridges were carried out by a qualified engineering consulting firm (Pitt and Sherry) in June 2019 and June 2018, respectively. Construction estimates were determined on a similar basis to roads and footpaths.

Accumulated Depreciation

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

Flooding and Drainage

Current replacement cost (CRC)

A full valuation of flooding and drainage assets was undertaken by independent valuers, Cardno (QLD) Pty Ltd, effective 30 June 2018. Flooding and drainage assets are segmented from pit (structure) to pit (structure) regardless of length.

CRC is based on Cardno's unit rate model with rates derived from Cardno 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. A desktop valuation for flooding and drainage was performed by Cardno as at the 30 June 2019.

Consistent with roads, 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. 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. Construction estimates were determined on a similar basis to roads.

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.

Ipswich City Council

Notes to the Financial Statements for the year ended 30 June 2019

Note 14. Fair Value Measurements (continued)

Artworks (level 2 and level 3)

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.

For marketable cultural/heritage assets, valuation is determined using observable market prices for similar assets or using comparable inputs of a similar class of asset (level 2). While for other assets that have a thin market which have unobservable market prices rely on a combination of observable and unobservable inputs (level 3).

Note 15. Payables

	Consolidated		Council	
	2019	2018	2019	2018
	\$'000	\$'000	\$'000	\$'000
Current				
Accrued Interest Expense	722	595	722	595
Creditors and Accruals	21,872	26,359	21,878	39,938
Annual Leave	6,645	6,128	6,645	6,128
Accrued Wages and Salaries	1,594	(6)	1,594	(7)
Retention Allowances	49	90	49	90
<u>TOTAL CURRENT PAYABLES</u>	<u>30,882</u>	<u>33,166</u>	<u>30,888</u>	<u>46,744</u>
Non-current				
Retention Allowances	61	53	61	53
<u>TOTAL NON-CURRENT PAYABLES</u>	<u>61</u>	<u>53</u>	<u>61</u>	<u>53</u>

Creditors are recognised when goods or services are received, at the amount owed. Amounts owing are unsecured and are generally settled on 30 day terms.

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. As council does not have an unconditional right to defer this liability beyond 12 months annual leave is classified as a current liability.

Retention bonus is an incentive clause to encourage completion of the term of a fixed term employment contract to employees who normally have as a minimum level of responsibility, the management of a branch in Council which is significant in size.

Ipswich City Council

Notes to the Financial Statements for the year ended 30 June 2019

Note 16. Borrowings

	Consolidated		Council	
	2019	2018	2019	2018
	\$'000	\$'000	\$'000	\$'000
Current				
Loans - Queensland Treasury Corporation	26,644	37,907	26,644	37,907
<u>TOTAL CURRENT BORROWINGS</u>	<u>26,644</u>	<u>37,907</u>	<u>26,644</u>	<u>37,907</u>
Non-current				
Loans - Queensland Treasury Corporation	287,585	195,661	287,585	195,661
<u>TOTAL NON-CURRENT BORROWINGS</u>	<u>287,585</u>	<u>195,661</u>	<u>287,585</u>	<u>195,661</u>
Reconciliation of Loan Movements for the year				
Opening Balance at 1 July	233,567	252,807	233,567	252,807
Loans Raised	101,000	-	101,000	-
Principal Repayments	(20,339)	(19,240)	(20,339)	(19,240)
Closing Balance at 30 June	<u>314,229</u>	<u>233,567</u>	<u>314,229</u>	<u>233,567</u>

The Queensland Treasury Corporation (QTC) loan market value at the reporting date was \$345,071,198. 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 December 2026 to 15 June 2039. Principal and interest repayments are made quarterly in arrears.

All loans are unsecured except for the loan to finance the activities of Ipswich City Properties Pty Ltd in which Council has provided security of real property with a collective net fair value of \$63.7m for the original \$50m loan between Council and Queensland Treasury Corporation. Specific Council properties provided as security were land and buildings located at 50 South Street Ipswich, 56 South Street Ipswich, 40 South Street Ipswich, 116 Brisbane Street Ipswich, 50 Nicholas Street Ipswich and 37 South Street Ipswich. Council undertook this loan to finance the activities of Ipswich City Properties Pty Ltd in acquiring and redeveloping the Ipswich City Square. This redevelopment will be a significant contribution towards the revitalisation of the Central Business District (CBD) under the Ipswich Regional Centre Strategy.

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

Ipswich City Council

Notes to the Financial Statements for the year ended 30 June 2019

Note 17. Provisions

	Consolidated		Council	
	2019 \$'000	2018 \$'000	2019 \$'000	2018 \$'000
Current				
Long Service Leave	13,295	12,708	13,295	12,708
<u>TOTAL CURRENT PROVISIONS</u>	<u>13,295</u>	<u>12,708</u>	<u>13,295</u>	<u>12,708</u>
Non-current				
Long Service Leave	2,542	1,690	2,542	1,690
Provision for Perpetual Care Fund	135	90	135	90
<u>TOTAL NON-CURRENT PROVISIONS</u>	<u>2,677</u>	<u>1,780</u>	<u>2,677</u>	<u>1,780</u>
Long Service Leave				
Opening Balance at 1 July	14,398	14,453	14,398	14,453
Additional Provision	3,270	2,304	3,270	2,304
Decrease due to Payments	(1,831)	(2,359)	(1,831)	(2,359)
Closing Balance at 30 June	<u>15,837</u>	<u>14,398</u>	<u>15,837</u>	<u>14,398</u>

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.

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.

Ipswich City Council

Notes to the Financial Statements
for the year ended 30 June 2019

Note 18. Other Liabilities

	Consolidated		Council	
	2019	2018	2019	2018
	\$'000	\$'000	\$'000	\$'000
Current				
Unearned Revenue	734	575	734	417
Refunds	7,868	3,802	7,868	3,802
Waste Levy Refund Received in Advance	7,361	-	7,361	-
<u>TOTAL CURRENT OTHER LIABILITIES</u>	<u>15,963</u>	<u>4,377</u>	<u>15,963</u>	<u>4,219</u>
Non-Current				
Lease Incentive Liability	480	-	480	-
Other Liabilities	1,793	1,296	1,793	1,296
<u>TOTAL NON-CURRENT OTHER LIABILITIES</u>	<u>2,273</u>	<u>1,296</u>	<u>2,273</u>	<u>1,296</u>

The State government made an advance payment to Council in June 2019 to mitigate the impacts on households for 2019-20 of the State Waste Levy, which takes effect from 1 July 2019. The 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 2019. The State is required to make an annual payment to the 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 2019. As the receipt from the State in June 2019 is for a refund of Council's 2019-20 Levy expense, the full amount has been recognised as a liability at 30 June 2019.

Note 19. Asset Revaluation Surplus

Movements in the asset revaluation surplus:

Balance at beginning of financial year	484,851	546,185	484,851	533,212
Net adjustment to non-current assets at end of period to reflect a change in current fair value:				
Land	-	(3,815)	-	-
Buildings and Structures	(2,481)	-	(2,481)	-
Flooding and Drainage	-	(48,361)	-	(48,361)
Artworks	597	-	597	-
	<u>(1,884)</u>	<u>(52,176)</u>	<u>(1,884)</u>	<u>(48,361)</u>
Other movements:				
Tfr to Retained Surplus for Asset Disposals	-	(9,158)	-	-
	<u>-</u>	<u>(9,158)</u>	<u>-</u>	<u>-</u>
Balance at end of financial year	<u>482,967</u>	<u>484,851</u>	<u>482,967</u>	<u>484,851</u>

Ipswich City Council

Notes to the Financial Statements
for the year ended 30 June 2019

Note 19. Asset Revaluation Surplus (continued)

	Consolidated		Council	
	2019 \$'000	2018 \$'000	2019 \$'000	2018 \$'000
Asset revaluation surplus analysis				
The closing balance of the Asset Revaluation Surplus comprises the following asset categories:				
Land	103,370	103,370	103,370	103,370
Buildings and Structures	72,609	75,089	72,609	75,089
Flooding and Drainage	305,793	305,793	305,793	305,793
Artworks	1,195	599	1,195	599
Balance at end of financial year	482,967	484,851	482,967	484,851

Note 20. Commitments for Expenditure

(a) Capital Commitments (exclusive of GST)

Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:

Property, Plant and Equipment

Corporate Finance - IT Infrastructure	5,222	3,503	5,222	3,503
Works Parks and Recreation - Infrastructure	13,039	9,530	13,039	9,530
Total Capital Commitments	18,261	13,033	18,261	13,033

These expenditures are payable as follows:

Within the next year	8,883	4,954	8,883	4,954
Later than one year and not later than 5 years	9,378	8,079	9,378	8,079
Total Payable	18,261	13,033	18,261	13,033

(b) Operating leases (Non Cancellable)

Minimum lease payments in relation to non-cancellable operating leases are as follows:

Within one year	1,091	572	1,091	572
One to five years	2,525	553	2,525	553
Later than five years	-	45	-	45
	3,616	1,170	3,616	1,170

Ipswich City Council

Notes to the Financial Statements for the year ended 30 June 2019

Note 20. Commitments for Expenditure (continued)

	Consolidated		Council	
	2019	2018	2019	2018
	\$'000	\$'000	\$'000	\$'000
(c) Contractual commitments				
Contractual commitments at end of financial year but not recognised in the financial statements are as follows:				
Corporate Finance - Services Agreement	9,200	4,550	9,200	4,550
Corporate Finance - IT Service Agreement	15,594	16,275	15,594	16,275
Health, Security and Regulatory Services - Operations	11,525	7,510	11,525	7,510
Works Parks and Recreation - Operations	18,748	25,094	18,748	25,094
Works Parks and Recreation - Waste Disposal	7,201	11,771	7,201	11,771
Total Contractual Commitments	62,268	65,200	62,268	65,200
These expenditures are payable as follows:				
Within the next year	25,635	18,065	25,635	18,065
Later than one year and not later than 5 years	34,375	41,720	34,375	41,720
Later than 5 years	2,258	5,415	2,258	5,415
Total Payable	62,268	65,200	62,268	65,200

Note 21. Contingencies

(a) Contingent Asset

Details of contingent asset are as follows:

Mining Royalties

After the financial year end; Council has been contacted regarding possible mining royalties owing to Council on freehold title land granted before 1910. Council is currently unable to quantify fully and confirm specifically, any entitlement to receive royalties. It is anticipated that any entitlement would be resolved in the 2019-2020 financial year.

(b) 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.

As at 30 June 2019 the financial statements reported an accumulated surplus and it is not anticipated any liability will arise.

Ipswich City Council

Notes to the Financial Statements for the year ended 30 June 2019

Note 21. Contingencies (continued)

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 \$1,669,714.56 (2018: \$1,737,685).

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. The total maximum exposure is estimated to be \$3,934,247.

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

Note 22. Superannuation

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 defined benefit plan, however Council is not able to account for it as a defined benefit plan in accordance with AASB119 because LGIASuper is unable to account for its proportionate share of the defined benefit obligation, plan assets and costs.

Any amount by which the scheme is over or under funded may affect future benefits and result in a change to the contribution rate, but has not been recognised as an asset or liability of the Council.

Technically Ipswich City Council can 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 2018. The actuary indicated that "At the valuation date of 1 July 2018, 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 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.

Another actuarial investigation is being conducted as at 1 July 2019. At the time of signing these financial statements this investigation is still in progress.

Ipswich City Council

Notes to the Financial Statements for the year ended 30 June 2019

Note 22. Superannuation (continued)

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.

There are currently 62 entities contributing to the scheme and any changes in contribution rates would apply equally to all 62 entities. Ipswich City Council made 5.26% of the total contributions to the plan in the 2018-19 financial year.

	Consolidated		Council	
	2019	2018	2019	2018
	\$'000	\$'000	\$'000	\$'000
Superannuation contributions made to the Regional Defined Benefits Fund	9,046	9,381	9,046	9,381
Other superannuation contributions for employees	1,410	446	1,409	446
Total superannuation contributions paid by Council for employees	10,456	9,827	10,455	9,827
	Consolidated		Council	
	2020		2020	
	\$'000		\$'000	
Contributions council expects to make to the Regional Defined Benefits Fund for 2019-20	10,467		10,467	

Ipswich City Council

Notes to the Financial Statements for the year ended 30 June 2019

Note 23. Associates

Council has incorporated the following Associates into its consolidated Financial Statements.

Net Carrying Amounts - Council's Share

Name of Entity	Nature of Relationship	Measurement Method	Principal Place of Business	Council's Share in %
Queensland Urban Utilities (QUU)	Associate	Equity	Brisbane	12.222%

Council holds participation rights of 12.222% in QUU which is a minority interest. Council is considered to have a significant influence over QUU and as such these assets are considered to be an investment in an associate. In applying the equity method the investment in QUU is initially recognised at cost and adjusted thereafter to recognise Council's share of the net profit and other comprehensive income of QUU. (Refer to Note 9.) Developer contributions for water and sewerage are held in trust and forwarded to QUU at month end.

	Consolidated		Council	
	2019	2018	2019	2018
	\$'000	\$'000	\$'000	\$'000
Reconciliation of the Carrying Amount				
Opening balance at 1 July	409,710	398,953	310,290	310,290
Share of AASB Adjustments	1,628	-	-	-
Share of Profit for the period	27,690	30,956	-	-
Share of Other Comprehensive Income	21	65	-	-
Dividends received and accrued	(18,650)	(20,264)	-	-
Closing balance at 30 June	420,399	409,710	310,290	310,290

	Queensland Urban Utilities	
	2019	2018
	\$'000	\$'000
Extract from the associate's statement of comprehensive income		
Revenue	1,377,659	1,348,322
Net Profit	226,554	253,281
Other Comprehensive Income	168	533
Total Comprehensive Income	226,722	253,814
Extract from the associates' statements of financial position		
Current Assets	240,263	332,971
Non-Current Assets	5,787,505	5,569,303
Current Liabilities	323,086	301,705
Non-Current Liabilities	2,264,994	2,248,337
Net Assets	3,439,688	3,352,232
Share of associates net assets	420,399	409,710

Transactions with Associate

	2019	2018
	\$'000	\$'000
Amounts received or receivable by Council from QUU	12	15
Amounts paid or payable by Council to QUU	3,438	3,092
Tax received and receivable (QUU operates under a tax equivalent regime)	11,585	13,573
Participation returns received and accrued	18,650	20,264
Water and sewerage contributions held in trust and forwarded to QUU at month end	12,925	8,026

All amounts are exclusive of GST.

Ipswich City Council

Notes to the Financial Statements for the year ended 30 June 2019

Note 24. Trust Funds

	Consolidated		Council	
	2019 \$'000	2018 \$'000	2019 \$'000	2018 \$'000
Trust funds held for outside parties				
Monies collected or held on behalf of other entities yet to be paid out to or on behalf of those entities	13,699	8,715	13,699	8,715
Security Deposits	13,798	13,180	13,798	13,180
	<u>27,497</u>	<u>21,895</u>	<u>27,497</u>	<u>21,895</u>

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 unpresented 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.

Ipswich City Council

Notes to the Financial Statements
for the year ended 30 June 2019Note 25. Reconciliation of Net Result for the year to Net
Cash Inflow/(Outflow) from Operating Activities

	Consolidated		Council	
	2019	2018	2019	2018
	\$'000	\$'000	\$'000	\$'000
Net result	148,438	123,852	147,151	93,230
Non-cash items				
Depreciation and Amortisation	67,790	65,002	67,784	64,982
Non Cash Capital Grants and Contributions	(63,941)	(68,503)	(63,941)	(68,503)
Impairment Losses Recognition - Property, Plant and Equipment	300	-	300	-
Reversal of prior period Property, Plant and Equipment revaluation decrements costed direct to the P&L	(40,471)	-	(40,471)	-
	<u>(36,322)</u>	<u>(3,501)</u>	<u>(36,328)</u>	<u>(3,521)</u>
Losses/(Gains) recognised on fair value re-measurements through the P&L				
Investment Properties	-	940	-	-
	<u>-</u>	<u>940</u>	<u>-</u>	<u>-</u>
Investing and development activities				
Net Losses/(Gains) on Disposal of Assets	(99)	25	(86)	25
Loss on Write-Off of Assets	2,305	1,400	2,305	1,400
Cash Capital Grants and Contributions	(25,795)	(36,417)	(25,795)	(36,417)
Share of Net (Profits)/Losses of Associates	(10,669)	(10,692)	-	-
Losses/(Gains) on Transition of Assets from ICP Pty Ltd	1,500	-	(46,990)	-
Write-down of loan receivable from ICP Pty Ltd	-	-	24,925	-
Write-down of loan receivable from IMP Pty Ltd	-	-	-	435
	<u>(32,758)</u>	<u>(45,684)</u>	<u>(45,641)</u>	<u>(34,557)</u>
Changes in operating assets and liabilities:				
(Increase)/Decrease in Receivables	(1,085)	2,132	62,039	2,065
Increase/(Decrease) in Provision for Impairment	65	3	(22,035)	22,103
(Increase)/Decrease in Inventories	72	3,384	(109)	114
(Increase)/Decrease in Prepayments	744	64	741	63
Increase/(Decrease) in Payables	(2,276)	(13,495)	(15,848)	2,582
Increase/(Decrease) in Other Liabilities	12,563	4,758	12,721	4,429
Increase/(Decrease) in Provisions	1,484	(1,099)	1,484	(1,099)
	<u>11,567</u>	<u>(4,253)</u>	<u>38,993</u>	<u>30,257</u>
Net cash provided from/(used in) Operating Activities from the Statement of Cash Flows	<u>90,925</u>	<u>71,354</u>	<u>104,175</u>	<u>85,409</u>

Ipswich City Council

Notes to the Financial Statements for the year ended 30 June 2019

Note 26. Reconciliation of Liabilities arising from Financing Activities

	As at 30-Jun-18 \$'000	Cashflows \$'000	Non-Cash Changes (New Leases) \$'000	As at 30-Jun-19 \$'000
Loans	233,568	80,661	-	314,229
	<u>233,568</u>	<u>80,661</u>	<u>-</u>	<u>314,229</u>

	As at 30-Jun-17 \$'000	Cashflows \$'000	Non-Cash Changes (New Leases) \$'000	As at 30-Jun-18 \$'000
Loans	252,808	(19,240)	-	233,568
	<u>252,808</u>	<u>(19,240)</u>	<u>-</u>	<u>233,568</u>

Note 27. Financial Instruments

Council has exposure to the following risks arising from financial instruments; (i) credit risk, (ii) liquidity risk, and (iii) market 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.

No collateral is held as security relating to the financial assets held by the Council, except for the loan to finance the activities to revitalise the Central Business District (CBD) under the Ipswich Regional Centre Strategy. (Refer to Note 16.)

Ipswich City Council

Notes to the Financial Statements for the year ended 30 June 2019

Note 27. Financial Instruments (continued)

Trade and Other Receivables

In the case of rate receivables, the Council has the power to sell the property to recover any defaulted amounts. In effect this power protects the Council against credit risk in the case of defaults.

In other cases, the 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 2019, the exposure to credit risk for trade and other receivables by type of counterparty was as follows:

	Consolidated		Council	
	2019 \$'000	2018 \$'000	2019 \$'000	2018 \$'000
Rates and Property Charges	5,582	4,270	5,582	4,270
GST Recoverable	6,551	3,249	6,553	2,935
Loans to Controlled Entities	-	-	-	41,677
Community Organisations Receivables	122	75	122	75
Other Receivables	14,138	17,800	14,081	17,357
Total	26,393	25,394	26,338	66,314

A summary of the Council's exposure to credit risk for trade receivables is as follows:

	Consolidated			Council		
	Not credit-impaired 2019 \$'000	Credit-impaired 2019 \$'000	2018 \$'000	Not credit-impaired 2019 \$'000	Credit-impaired 2019 \$'000	2018 \$'000
Receivables						
Not Past Due	2,140	66	2,402	2,140	66	1,645
Less than 30 days overdue	153	5	173	153	5	173
Past Due 31-60 Days	28	1	47	28	1	47
Past Due 61-90 Days	15	2	22	15	2	22
More than 90 Days	68	38	40	68	38	63,817
	2,404	112	2,684	2,404	112	65,704
Loss Allowance	(112)	-	(47)	(112)	-	(22,147)
Total	2,292	112	2,637	2,292	112	43,557

Expected credit loss assessment as at 1 July 2018 and 30 June 2019

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.

Ipswich City Council

Notes to the Financial Statements for the year ended 30 June 2019

Note 27. Financial Instruments (continued)

The following table provides information about the exposure to credit risk and expected losses for trade receivables from individual customers as at 30 June 2019:

	Weighted- average loss rate	Gross carrying amount	Loss allowance	Credit- impaired
	%	\$'000	\$'000	(Y/N)
Council - 2019				
Not Past Due	2.98%	2,206	66	Yes
Less than 30 days overdue	2.98%	158	5	Yes
Past Due 31-60 Days	2.98%	29	1	Yes
Past Due 61-90 Days	12.75%	17	2	Yes
More than 90 Days	36.24%	106	38	Yes
Total		2,516	112	

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 movement in the allowance for impairment in respect of trade receivables during the year was \$22,035,323, mainly due to the partial write-off of the loan receivable relating to Ipswich City Properties Pty Ltd of \$24,925,371.

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.

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 9.

Ipswich City Council

Notes to the Financial Statements for the year ended 30 June 2019

Note 27. Financial Instruments (continued)

The following table sets out the liquidity risk in relation to financial liabilities held by the Council. It represents the remaining contractual cashflows (principal and interest) of financial liabilities at the end of the reporting period.

	0 to 1 year \$'000	1 to 5 years \$'000	Over 5 years \$'000	Total Contractual Cash Flows \$'000	Carrying Amount \$'000
Consolidated - 2019					
Payables	30,882	61	-	30,943	30,943
Loans - QTC	40,117	160,722	182,874	383,713	314,229
	<u>70,999</u>	<u>160,783</u>	<u>182,874</u>	<u>414,656</u>	<u>345,172</u>
Consolidated - 2018					
Payables	33,166	53	-	33,219	33,219
Loans - QTC	32,379	129,515	135,461	297,355	233,568
	<u>65,545</u>	<u>129,568</u>	<u>135,461</u>	<u>330,574</u>	<u>266,787</u>
Council - 2019					
Payables	30,888	61	-	30,949	30,949
Loans - QTC	40,117	160,722	182,874	383,713	314,229
	<u>71,005</u>	<u>160,783</u>	<u>182,874</u>	<u>414,662</u>	<u>345,178</u>
Council - 2018					
Payables	46,744	53	-	46,797	46,797
Loans - QTC	32,379	129,515	135,461	297,355	233,568
	<u>79,123</u>	<u>129,568</u>	<u>135,461</u>	<u>344,152</u>	<u>280,365</u>

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.

Market Risk

Market risk is the risk that changes in market prices, 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 Queensland Treasury Corporation 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.

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 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 \$2,080,000 (2018: \$923,000).

Ipswich City Council

Notes to the Financial Statements for the year ended 30 June 2019

Note 28. National Competition Policy

Business activities to which the code of competitive conduct is applied

Ipswich City Council applies the competitive code of conduct to the following activities:

Building Certification Roads and Drainage

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. The 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.

The following activity statements are for activities subject to the competitive code of conduct:

	Roads and Drainage 2019 \$'000	Roads and Drainage 2018 \$'000	Building Certification 2019 \$'000	Building Certification 2018 \$'000
Revenue for services provided to external clients	3,272	3,492	103	104
Community service obligations	-	-	170	170
	3,272	3,492	273	274
Less : Expenditure	(2,865)	(3,167)	(279)	(231)
Surplus/(Deficit)	407	325	(6)	43

Description of CSO's provided to business activities:

Activities	CSO Description	Actual 2019 \$'000	Actual 2018 \$'000
Planning and Development - Building Certification	Concession for building certification services for approved community groups	170	170

Ipswich City Council

Notes to the Financial Statements for the year ended 30 June 2019

Note 29. 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 2019 follows:

Controlled Entities - Financial Results:

Controlled Entity

2019	Interest in Ownership	Revenue	Expenses	Profit/(Loss)	Assets	Liabilities
	%	\$'000	\$'000	\$'000	\$'000	\$'000
Ipswich Arts Foundation	100	73	145	(72)	11	11
Ipswich Arts Foundation Trust	100	245	32	213	866	9
IA Foundation Limited (dormant)	100	-	-	-	-	-
Cherish the Environment Foundation Limited	50	686	477	209	3,418	229
		<u>1,004</u>	<u>654</u>	<u>350</u>	<u>4,295</u>	<u>249</u>

Controlled Entity

2018	Interest in Ownership	Revenue	Expenses	Profit/(Loss)	Assets	Liabilities
	%	\$'000	\$'000	\$'000	\$'000	\$'000
Ipswich Arts Foundation	100	72	27	45	80	8
Ipswich Arts Foundation Trust	100	220	242	(22)	652	8
IA Foundation Limited (dormant)	100	-	-	-	-	-
Cherish the Environment Foundation Limited	50	883	675	208	3,799	565
		<u>1,175</u>	<u>944</u>	<u>231</u>	<u>4,531</u>	<u>581</u>

Ipswich Arts Foundation

Ipswich Arts Foundation was established for the purpose of securing funds for the construction of Ipswich Art Gallery and associated ongoing program development, the enhancement of cultural relations between the Ipswich City Council and the community and the continued development of cultural facilities within the Ipswich region.

Ipswich Arts Foundation Trust

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.

A management deed between the Ipswich Arts Foundation and the Trust provides for the Foundation to administer the Trust.

Ipswich City Council

Notes to the Financial Statements for the year ended 30 June 2019

Note 29. Controlled Entities that have not been Consolidated (continued)

IA Foundation Limited

The Ipswich Arts Foundation and Ipswich Arts Foundation Trust will be amalgamated into a single entity. The IA Foundation Limited was established as the new trustee of the Ipswich Arts Foundation Trust and the entity is currently dormant.

Cherish the Environment Foundation Limited

Cherish the Environment Foundation Limited was established to protect and enhance the natural environment and provide information or education or the carrying on of research about the natural environment.

Note 30. Transactions with Related Parties

(a) Subsidiaries (ie. Entities and Operations controlled by Council)

Name of Operation/Entity	Interests in Subsidiary	Registration	De-registration
Ipswich City Properties Pty Ltd	100% Ownership	9 March 2009	
Ipswich City Developments Pty Ltd	100% Ownership	13 January 2012	20 June 2019
Ipswich City Enterprises Pty Ltd	100% Ownership	29 December 2000	
Ipswich City Enterprises Investments Pty Ltd	100% Ownership	5 October 2007	
Ipswich Motorsport Park Pty Ltd	100% Ownership	7 March 2016	3 September 2018
Ipswich Arts Foundation	100% Ownership	27 August 1997	
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	

Refer to Note 31 for further details.

All amounts are exclusive of GST.

Transactions with Subsidiaries

	2019 \$000	2018 \$000
Amounts received or receivable by Council from subsidiaries		
Administration, rental and other services provided.	1,174	1,164
Donated artworks from the Art Foundation Trust.	-	213
Return paid up capital from ICD Pty Ltd.	410	213
Dividends received from subsidiaries.	7,756	-
ICP loan receivable partial write-off.	(24,925)	-
ICP assets transferred to Council.	46,990	-
Total	31,405	1,590

Ipswich City Council

Notes to the Financial Statements for the year ended 30 June 2019

Note 30. Transactions with Related Parties (continued)

	2019 \$000	2018 \$000
(a) Subsidiaries (ie. Entities and Operations controlled by Council)		
Amounts paid or payable by Council to subsidiaries		
Payment for construction services related to the Ipswich CBD redevelopment.	-	14,406
Contribution, donation and other services.	142	427
Administration, property management fees and other services.	125	-
Purchase Firestation 101.	2,079	-
Purchase of property and other assets from subsidiaries.	10	-
Total	2,356	14,833

All funding support given to subsidiaries was agreed to by the Council.

(b) Other Related Parties

Transactions between Council and other related parties were on an arm's length basis.

Amounts received or receivable by Council from other related parties

Administration services provided to Services Queensland.	-	2,553
Services provided to Ipswich Events Corporation.	-	51
Reimbursements	-	12
Total	-	2,616

Services Queensland and Ipswich Events Corporation were related entities of Council. Services Queensland ceased trading on 6 November 2017 and the Partnership Agreement expired on 7 November 2017. While, Ipswich Events Corporation ceased trading on the 1 July 2018.

Transactions between Council and other related parties were on an arm's length basis.

Amounts paid or payable by Council to other related parties

Customer and administration services provided by Queensland Partnership Group. ¹	-	3,805
Event management services provided by Ipswich Events Corporation. ¹	-	972
Purchase parcel of land for Ipswich Rivers Improvement Trust from related party of key management personnel to be used for open space. ¹	-	128
Contributions, sponsorship and donations. ²	150	32
Employee expenses for close family members of key management personnel. ³	31	146
Total	181	5,083

¹ Purchases of services and land from other related parties were at arm's length, on normal terms and conditions and were in the normal course of Council's operations.

² Contributions and sponsorships paid to related entities were on an arm's length basis in accordance with sponsorship and donation policies adopted by Council.

³ All close family members of key management personnel were employed through an arm's length process. They are paid in accordance with the Award for the job they perform. The Council employs 1,130 staff, prior to Council's dismissal 3 staff were close family members of key management personnel.

Ipswich City Council

Notes to the Financial Statements for the year ended 30 June 2019

Note 30. Transactions with Related Parties (continued)

	2019	2018
	\$000	\$000

(c) Associates

For details refer to Note 23 Associates.

(d) Key Management Personnel

Transactions with Key Management Personnel

Key management personnel consists of interim administrator, chief executive officer, general managers and the city solicitor. On the 2 May 2019 five of the six former chief operating officers were appointed to the newly created general managers positions. The former Mayor and Councillors were included as key management personnel prior to their dismissal on the 22 August 2018.

The compensation paid to Key Management Personnel comprises:

Short-Term Employee Benefits	3,555	3,756
Post-Employment Benefits	314	421
Long-Term Benefits	69	52
Termination Benefits	128	54
Total	4,066	4,283

Short-term employee benefits include wages, salaries, allowances, annual leave, long service leave taken, sick leave, fringe benefits, councillor expense claims (eg.mobile phone charges) and complimentary reduced tickets. Post-employment benefits include superannuation. Long-term benefits include long service leave accrued. Termination benefits include employment termination payments.

(e) Outstanding Balances

The following balances are outstanding at the end of the reporting period in relation to transactions with related parties:

Receivables Aging	Related Entity	2019 Receivables \$000	2018 Receivables \$000
0-30 days	Ipswich City Properties Pty Ltd	-	-
31-60 days	Ipswich City Properties Pty Ltd	1	44
Total		1	44

Ipswich City Council

Notes to the Financial Statements for the year ended 30 June 2019

Note 30. Transactions with Related Parties (continued)

	2019	2018
	\$000	\$000
(f) Loans and Guarantees to/from Related Parties		
Loan facility limit - Ipswich City Properties Pty Ltd	-	75,000
Total	-	75,000

(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 district. 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.

Ipswich City Council

Notes to the Financial Statements for the year ended 30 June 2019

Note 31. Controlled Entities Transition

Ipswich City Council resolved to wind-up the following controlled entities:

Name of Controlled Entity	Resolution Date
Ipswich Motorsport Park Pty Ltd	23 April 2018
Ipswich City Enterprises Pty Ltd	23 April 2018
Ipswich City Enterprises Investments Pty Ltd	23 April 2018
Ipswich City Developments Pty Ltd	23 April 2018
Ipswich City Properties Pty Ltd	16 October 2018

Following a voluntary deregistration Ipswich Motorsport Park Pty Ltd (IMP) was deregistered 3 September 2018. Following a Members Voluntary Liquidation Ipswich City Developments Pty Ltd (ICD) was deregistered 20 June 2019. Ipswich City Enterprises Pty Ltd (ICE), Ipswich City Enterprises Investments Pty Ltd (ICEI) and Ipswich City Properties Pty Ltd (ICP) remain registered companies but are not actively trading.

The respective boards of ICD, ICE and ICEI passed a resolution on the 20 August 2018 recommending to the members that the winding up and ultimately deregistration of the companies occurs through a Members Voluntary Liquidation. IMP passed a similar resolution in regards to a voluntary deregistration on 14 November 2017. IMP subsequently proceeded with a voluntary deregistration, while ICD was subsequently placed into Members Voluntary Liquidation. ICE and ICEI did not proceed to Members Voluntary Liquidation. On 16 October 2018, the Council resolved to endorse the winding up and ultimately deregistration of ICP and the integration of ICP's assets and operations into Council.

Accounting requirements

In accordance with AASB 1004 Contributions and Interpretation 1038 Contributions by Owners Made to Wholly-Owned Public Sector Entities, the vesting of the controlled entities assets to Council (being a local government parent) from the controlled entities (it's wholly-owned subsidiaries) was considered a distribution to owners. In the application of this standard, Council was required to account for the transfer by reducing its loan receivable in ICP and investment in ICP, ICD, ICE, ICEI and IMP to nil, and recognise the assets of these controlled entities at fair value or cost.

Council acquired ICD's investment property on 14 August 2018. ICD's furniture and fittings were sold to Council and ICP on 14 August 2018. ICD declared and paid a dividend to Council on 20 August 2018 of \$2,500,000. On the 15 March 2019, ICD by resolution of liquidators distributed the remaining assets to Council with paid up capital of \$410,257 being returned and a cash dividend of \$40,746. Final deregistration of ICD occurred on 20 June 2019.

ICE sold its property, plant and equipment to Council on 14 August 2018 for \$69,533. ICE declared and paid dividends to Council totalling \$5,215,000 in July and August 2018.

ICEI declared and paid dividends of \$4,885,000 to ICE in July and August 2018.

The distribution of ICP's assets to Council offset the loan receivable (ie. loan receivable (asset) to asset swap). On the 30 June 2018, the loan to Ipswich City Properties Pty Ltd (ICP) was impaired due to Council's decision to wind up ICP which adversely impacts ICP's ability to continue to earn development profits from its assets to repay the loan balance. Council resolution passed on the 27 June 2019 concerning the requirements for the wind up of ICP, outlined the distribution of ICP's assets to Council to offset the loan receivable and the remaining balance of the loan to be written down. Effective from 27 June 2019, ICP's assets with a fair value of \$46,990,351 transferred to Council and the balance of the loan receivable was written down by \$24,925,371.

Ipswich City Council

Notes to the Financial Statements for the year ended 30 June 2019

Note 31. Controlled Entities Transition (continued)

Tabled below are the assets transferred to Council, along with their respective carrying value, as disclosed within the controlled entities financial statements as at the 30 June 2019. ICD was deregistered on 20 June 2019.

	Notes	Controlled Entities 2019 \$'000
Ipswich City Developments Pty Ltd		
Assets transferred or sold to Council		
Paid up capital returned	9	410
Cash - Dividend paid	3 (d)	2,541
Land sold to Council (Fire station - 101 Limestone Street, Ipswich)	13	2,000
Furniture and Fittings sold to Council	13	10
Total assets transferred to Council		4,961
Ipswich City Enterprises Pty Ltd		
Assets transferred or sold to Council		
Cash - Dividend paid	3 (d)	5,215
Furniture and Fittings sold to Council	13	69
Total assets transferred to Council		5,284
Ipswich City Enterprises Investments Pty Ltd		
Assets transferred between controlled entities		
Cash - Dividend paid to ICE		4,885
Total assets transferred between controlled entities		4,885
Ipswich City Properties Pty Ltd		
Assets transferred or sold to Council		
Property, plant and equipment	13	12,769
Capital works in progress	13	19,176
Investment Property	12	15,045
Total assets transferred to Council		46,990
Liabilities eliminated upon assets transferred to Council		
Borrowings		71,915
Write-off of Borrowings	8	(24,925)
Total assets transferred to Council		(46,990)
Total liabilities as at the 30 June 2019		-

Ipswich City Council

Notes to the Financial Statements for the year ended 30 June 2019

Note 32. Other Matters

On 14 August 2018 the Crime and Corruption Commission (CCC) tabled in State Parliament its report titled *Culture and corruption risks in Local Government: Lessons learned from an investigation into Ipswich City Council (Operation Windage)*. The Operation Windage report “found that the ratepayers of that community were not well served by council members they had elected and employees whose salaries they paid. It found evidence of a wide spectrum of governance and integrity failures, from inappropriate workplace interactions and consistent breaches of policy to evidence of serious criminal offences, including official corruption”.

As a result of the investigation:

Serious charges were laid against former or current council employees or councillors including two former mayors, two former Chief Executive Officers and a former Chief Operating Officer which have proceeded to court or for which court proceedings remain on-going; and

The Mayor and Councillors were dismissed on the 22 August 2018 after the Queensland Parliament passed the Local Government (Dissolution of Ipswich City Council) Bill 2018. On 23 August 2018 Mr Greg Chemello was appointed Interim Administrator along with an interim management committee of five experts in the areas of governance, risk, business, finance and community engagement to lead and reform the Council until the 28 March 2020 local government elections.

To the best of Council's knowledge at the date of this financial report, there is no material impact in relation to the matters identified through the CCC investigations, on this financial report.

Ipswich City Council

General Purpose Financial Statements

for the year ended 30 June 2019

Management Certificate

for the year ended 30 June 2019

These General Purpose Financial Statements have been prepared pursuant to sections 176 and 177 of the *Local Government Regulation 2012* (the Regulations) 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 Regulations 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 2 to 53, present a true and fair view, in accordance with Australian Accounting Standards, of the Council's and the Consolidated Entity's transactions for the financial year and financial position at the end of the year.



Greg Chemello

INTERIM ADMINISTRATOR

10 October 2019



David Farmer

CHIEF EXECUTIVE OFFICER

10 October 2019

INDEPENDENT AUDITOR'S REPORT

To the Interim Administrator of Ipswich City Council

Report on the audit of the financial report

Opinion

I have audited the accompanying financial report of Ipswich City Council (the council) and its controlled entities (the group).

In my opinion, the financial report:

- a) gives a true and fair view of the council's and group's financial position as at 30 June 2019, and of their 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 statements of financial position as at 30 June 2019, the statements of comprehensive income, statements of changes in equity and statements 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 Interim Administrator and Chief Executive Officer.

Basis for opinion

I conducted my audit in accordance with the *Auditor-General of Queensland 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 and group 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 of Queensland 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 the information included in Ipswich City Council's annual report for the year ended 30 June 2019, but does not include the financial report and my auditor's report thereon. At the date of this auditor's report, the other information was the current year financial sustainability statement and long-term financial sustainability statement.

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 council for the financial report

The council is 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 council determines is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

The council is also responsible for assessing the council's and group'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 it is intended to abolish the council or to otherwise cease operations of the group.

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 or group'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 and group'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 or group'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 or group 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.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the group to express an opinion on the financial report. I am responsible for the direction, supervision and performance of the audit of the group. I remain solely responsible for my audit opinion.

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 2019:

- a) I received all the information and explanations I required.
- b) In my opinion, the prescribed requirements in relation to the establishment and keeping of accounts were complied with in all material respects.



Patrick Flemming
as delegate of the Auditor-General

14 October 2019

Queensland Audit Office
Brisbane

Ipswich City Council

Current Year Financial Sustainability Statement for the year ended 30 June 2019

	Actual Consolidated 2019	Actual Council 2019	Target 2019
--	--------------------------------	---------------------------	----------------

Measures of Financial Sustainability

Council's performance at 30 June 2019 against key financial ratios and targets.

Performance Indicators

1. Operating Surplus Ratio

<u>Net Result (excluding capital items)</u>	7.34%	6.49%	0 - 10%
Total Operating Revenue (excluding capital items)			

An indicator of which the extent to which revenues raised cover operational expenses only or are available for capital funding purposes or other purposes.

2. Asset Sustainability Ratio

<u>Capital Expenditure on the Replacement of Assets (renewals)</u>	62.95%	62.95%	more than 90%
Depreciation Expense			

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

<u>Total Liabilities less Current Assets</u>	34.43%	34.92%	less than 60%
Total Operating Revenue (excluding capital items)			

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 2019.

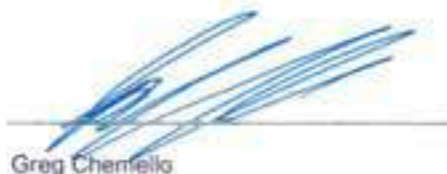
Ipswich City Council

Current Year Financial Sustainability Statement for the year ended 30 June 2019

Certificate of Accuracy for the year ended 30 June 2019

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.



Greg Chenfello
INTERIM ADMINISTRATOR

10 October 2019



David Farmer
CHIEF EXECUTIVE OFFICER

10 October 2019

INDEPENDENT AUDITOR'S REPORT

To the Interim Administrator 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 2019, comprising the statement, explanatory notes, and the certificate of accuracy given by the Interim Administrator and the Chief Executive Officer.

In accordance with section 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 2019 has been accurately calculated.

Basis of opinion

I conducted my audit in accordance with the *Auditor-General of Queensland 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 of Queensland 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 the information included in Ipswich City Council's annual report for the year ended 30 June 2019, but does not include the current year financial sustainability statement and my auditor's report thereon. At the date of this auditor's report, the other information was the general purpose financial statements and long-term financial sustainability statement.

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 council for the current year financial sustainability statement

The council is responsible for the preparation and fair presentation of the current year financial sustainability statement in accordance with the Local Government Regulation 2012. The council's responsibility also includes such internal control as the council determines 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.



Patrick Flemming
as delegate of the Auditor-General

14 October 2019

Queensland Audit Office
Brisbane

Ipswich City Council

Unaudited Long-Term Financial Sustainability Statement

prepared as at 30 June 2019

	Target 2019	Actual 2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
--	----------------	----------------	------	------	------	------	------	------	------	------	------	------

Measures of Financial Sustainability

Council's performance at 30 June 2019 against key financial ratios and targets.

Performance Indicators - Consolidated

1. Operating Surplus Ratio

Net Result (excluding capital items) ⁽¹⁾

Total Operating Revenue (excluding capital items) ⁽²⁾

0 - 10%	7.34%	1.06%	2.84%	3.46%	5.35%	6.02%	7.89%	8.76%	10.68%	12.31%	14.05%
---------	-------	-------	-------	-------	-------	-------	-------	-------	--------	--------	--------

An indicator of which 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) ⁽³⁾

Depreciation Expense

> 90%	62.95%	74.89%	80.61%	78.64%	78.92%	92.26%	90.50%	97.04%	93.37%	102.26%	110.37%
-------	--------	--------	--------	--------	--------	--------	--------	--------	--------	---------	---------

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) ⁽²⁾

< 60%	34.43%	92.79%	97.24%	94.56%	91.27%	90.07%	92.86%	91.71%	77.04%	64.24%	50.13%
-------	--------	--------	--------	--------	--------	--------	--------	--------	--------	--------	--------

An indicator of the extent to which the net financial liabilities can be serviced by its operating revenue.

Ipswich City Council

Unaudited Long-Term Financial Sustainability Statement (continued) prepared as at 30 June 2019

	Target 2019	Actual 2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
--	----------------	----------------	------	------	------	------	------	------	------	------	------	------

Measures of Financial Sustainability (continued)

Performance Indicators - Council

1. Operating Surplus Ratio

Net Result (excluding capital items) ⁽¹⁾

Total Operating Revenue (excluding capital items) ⁽²⁾	0 - 10%	6.49%	1.06%	2.84%	3.46%	5.35%	6.02%	7.89%	8.76%	10.68%	12.31%	14.05%
--	---------	-------	-------	-------	-------	-------	-------	-------	-------	--------	--------	--------

An indicator of which 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%	62.95%	74.89%	80.61%	78.64%	78.92%	92.26%	90.50%	97.04%	93.37%	102.26%	110.37%
----------------------	-------	--------	--------	--------	--------	--------	--------	--------	--------	--------	---------	---------

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) ⁽²⁾	< 60%	34.92%	92.79%	97.24%	94.56%	91.27%	90.07%	92.86%	91.71%	77.04%	64.24%	50.13%
--	-------	--------	--------	--------	--------	--------	--------	--------	--------	--------	--------	--------

An indicator of the extent to which the net financial liabilities can be serviced by its operating revenue.

Ipswich City Council

Unaudited Long-Term Financial Sustainability Statement (continued) prepared as at 30 June 2019

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.

Notes

- (1) Includes only Recurrent Revenue and Recurrent Expenditure disclosed in the Income Statement. Excludes Capital Revenue Grants, Contributions, Donations and Subsidies received for capital acquisitions, Capital Income items such as Profit from the Sale of: Property, Plant and Equipment, Financial Assets, Real Estate and Investment Properties, and any Capital Expenditure such as Write Off of Assets, movements in Provisions for Restoration and Rehabilitation and Revaluation Decrements that hit the Statement of Comprehensive Income.
- (2) Includes only Recurrent Revenue disclosed in the Income Statement. Excludes Capital Revenue Grants, Contributions Donations and Subsidies received for capital acquisitions. Also excludes any Capital Income items such as Profit from the Sale of: Property, Plant and Equipment, Financial Assets, Real Estate and Investment Properties.

These ratios are the relevant measures of financial sustainability required to be reported under section 178(1) of the *Local Government Regulation 2012*.

Definitions are sourced from the Financial Management (Sustainability) Guideline issued by the Department of Local Government, Racing and Multicultural Affairs.

Ipswich City Council

Unaudited Long-Term Financial Sustainability Statement

Certificate of Accuracy

for the unaudited long-term financial sustainability statement prepared as at 30 June 2019

This long-term financial sustainability statement has been prepared pursuant to Section 178 of the *Local Government Regulation 2012* (the Regulation).

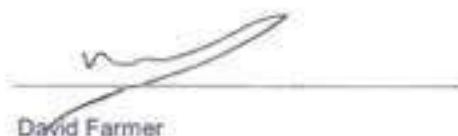
In accordance with Section 212(5) of the Regulation we certify that this long-term financial sustainability statement has been accurately calculated.



Greg Chemello

INTERIM ADMINISTRATOR

10 October 2019



David Farmer

CHIEF EXECUTIVE OFFICER

10 October 2019



APPENDICES



LEGISLATIVE INDEX

Legislative Compliance

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*.

LOCAL GOVERNMENT ACT 2009		
Section		Page
s41	Beneficial enterprises	59
s45	Significant business activities	65
	(a) List of all the business activities	
	(b) Identification of significant business activities	
	(c) Statement of competitive neutrality application	
	(d) Statement of significant business activities not conducted in preceding year	
s201	Remuneration	48
	1(a) The total of all remuneration packages that are payable to the senior management	
	1(b) The number of employees in senior management who are being paid each band of remuneration.	
	2 The senior management, of a local government, consists of the chief executive officer and all senior executive employees of the local government.	
	3 Each band of remuneration is an increment of \$100,000.	
	4 To remove any doubt, it is declared that nothing in this section requires the exact salary of any employee in senior management to be separately stated in the annual report.	
LOCAL GOVERNMENT REGULATION 2012		
Section		Page
s182	Preparation of annual report	
	Adopt Annual Report within one month after the QAO provides certification.	
	Annual Report placed on council website within 2 weeks of adoption.	
s183	General purpose financial statements	83
	(a) General purpose financial statement for the financial year, audited by the auditor-general	
	(b) Current-year financial sustainability statement for the financial year, audited by the auditor-general	
	(c) Long term financial sustainability statement for the financial year	
	(d) Auditor-general's audit reports about the general purpose financial statements and the current year sustainability statement.	
s184	Community financial report	76
	The community financial report for the financial year.	
s185	Resolutions	53
	(a) A copy of the resolutions made during the financial year under s250(1) – expenses reimbursement policy	
	(b) A list of any resolutions made during the financial year under s206(2) – non-current physical assets.	

Section	Page
s186 Councillors	
(a) Total remuneration, including superannuation contributions	37
(b) Expenses incurred by, and the facilities provided	39
(c) Number of local government meetings attended	40
(d) (e) (f) Number of orders, recommendations and complaints	38
s187 Administrative action complaints	48
1 (a) to 2 (b) Statements, processes and number of administrative action complaints.	
s188 Overseas travel	41
1 (a) to 2 (b) Inclusion of official overseas travel made by a councillor or local government employee.	
s189 Expenditure on grants to community organisations	155
(a) Expenditure on grants to community organisations	
(b) Expenditure from each councillor's discretionary fund, including (i) the name of each community organisation to which an amount was allocated from the fund; and (ii) the amount and purpose of the allocation;	
s190 Other contents	
1 (a) Assessment of progress towards implementing the 5-year corporate plan and annual operational plan	12
1 (b) Assessment of operations and performance in the financial year	12
1 (c) Operations report for each commercial business unit	61
1 (d) Expenditure on, a service, facility or activity (i) supplied by another local government (ii) for which special rates or charges were levied	53
1 (e) Number of invitations to change tenders under S228(7)	65
1 (f) a list of the registers kept	53
1 (g) Summary of all rates and charges concessions	69
1 (h) Report on the internal audit	54
1 (i) Summary of investigation notices under S49 for competitive neutrality complaints	65
1 (j) Responses competitive neutrality complaints under S52(3)	65
2 (a) to (d) Annual operations report for a commercial business unit	61
S176C Action after preliminary assessments	38
S180 Taking disciplinary action	38
S181 Inappropriate conduct	38
PUBLIC SECTOR ETHICS ACT 1994	
Section	Page
s23 Reporting	49
Code of conduct – implementation statement	

GLOSSARY

TERM	DEFINITION
Advocacy	Support and action by individuals, organisations, groups and other community members in support of, or against, a particular issue or policy.
Advance Ipswich	Council's long-term plan for the city, built on community desires for the city's future and reflecting the actions that council and the community need to progress to realise this vision. The plan responds to the current and future changes in the city and the related opportunities and challenges. Advance Ipswich builds on the programs and strategies in the previous i2020 and i2031 Community Plans. The document is publically available on council's website.
Annual Operational Plan	The <i>Local Government Regulation 2012</i> requires council to annually adopt an operational plan. Council's adopted Operational Plan for 2018–2019 identified the key activities that council needed to undertake during the financial year to achieve the longer-term outcomes of the 2017–2022 Corporate Plan. The plan for 2019–2020 is publically available on council's website.
Annual Report	Legislatively required to be produced annually, the report details council's financial performance and progress with the implementation of the city's vision as reflected in Advance Ipswich and the Corporate Plan 2017–2022. The report is publically available on council's website.
Arts and Cultural Strategy 2018–2026	The strategy (Framing our City's Future) will guide investment in building community cultural capacity and assist council in responding to community requirements, building upon its strengths and cementing council's commitment to arts and culture into the future.
Asset	Tangible and intangible holdings, possessions, capital or resources belonging to and controlled by council.
Audit	Inspection and/or examination of an organisation's systems, processes, procedures, statements, records and stated performance claims.
Beautiful Ipswich	A council initiative aiming to beautify major thoroughfares and streetscapes, create attractive parks and recreational pathways and improve waterways throughout time-honoured suburbs.
Budget (annual)	Outlines revenue and planned capital and operational expenditure approved for a financial year. The budget document is publically available on council's website.
Business Planning	Organisational planning focusing on the local government's direction, objectives, strategies and projected actions in order to achieve its longer-term goals.
Capital Works Program	The 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.
City	The City of Ipswich
Code of Conduct – Councillor	The adopted Code of Conduct provides guiding principles on a councillor's role, obligations and behavioural standards and demonstrates council's commitment to conducting its business with integrity, honesty and fairness.
Commercial Business Unit	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	Ipswich's residents, ratepayers, businesses, investors, visitors and tourists.
Community Engagement	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 stakeholders and the wider community.
Competitive Neutrality	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.
Council	Ipswich City Council
Council of Mayors (SEQ)	Australia's largest regional local government advocacy group involving ten local governments across South East Queensland including Toowoomba Regional Council. The organisation strives to deliver better regional funding, policy and collaborative outcomes for the local governments and communities of South East Queensland.
Corporate Plan 2017–2022	This legislative requirement documents council's key strategic objectives and the steps towards their realisation over the plan's five-year life. The Corporate Plan 2017–2022 identifies five themes which align with the overarching Advance Ipswich' goals. The plan is publically available on council's website.
Culture	Culture defines who council is – it is the underlying beliefs, assumptions, values and ways of interacting that contribute to the uniqueness of council.
Department	Council has five operational departments each headed by a general manager – Community, Cultural and Economic Development, Coordination and Performance, Corporate Services, Infrastructure and Environment, and Planning and Regulatory Services.

Executive Leadership Team (ELT)	Council's executive management team consists of the Chief Executive Officer and five general managers. The ELT oversee organisational performance and the delivery of council's direction as reflected in key vision and planning documentation.
Fire Station 101	Fire Station 101 is an innovation hub that assists start-ups, entrepreneurs and innovators to create and grow their business ideas. It is located within the former Ipswich Fire Station at Limestone Street Ipswich.
Financial Year	A 12 month reporting period which for this annual report is the period from 1 July 2018 to 30 June 2019.
Governance	Council's process by which it makes and implements decisions, is controlled and managed, is directed and reviewed.
Governance Review	A 2017 consultancy focusing on the interaction of elected members with the administrative organisation which resulted in 19 recommendations.
Health and Amenity (HAP) Plan	The annual plan's purpose is to provide members of the Ipswich community with an understanding of council's approach to the education and enforcement of activities under council's control e.g. animal management and parking.
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 First	Ipswich First is a newsfeed initiative delivering city and community news to inboxes.
Ipswich Heritage Program	The program's objective is the identification of places of cultural heritage significance within Ipswich and encouragement of their conservation for present and future generations.
Key Performance Indicators	Also known as KPIs, these indicators exist as objective evidence on the extent of, or progress towards, achievement of a desired outcome.
Koala Conservation and Habitat Management Plan	Identifies the important koala habitat areas and corridors for koala conservation and recommends actions to reduce the impact of key threats and to support the management of priority habitat areas.
Line of Sight	The program designed to empowering council staff so they feel recognised, acknowledged and valued in their service delivery to the Ipswich community. Line of Sight has a strong focus on culture change.
Local Government Act 2009	The principal legislation which provides the legal framework for Queensland's local government sector.
Local Government Area (LGA)	An administrative division of the State of Queensland for which council is responsible for managing. In Ipswich the LGA has an area of 1090 square kilometres.
Local Government Regulation 2012	Subordinate legislation to the <i>Local Government Act 2009</i> .
Ipswich Planning Scheme	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) Integrated Planning Act 1997.
Policies	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.
Queensland Audit Office (QAO)	Council's auditor
Recycle 4	Council's recycling program.
Risk Management	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.
Smart City Program	Smart City sets the framework for embracing new ways of working and service delivery through technology adoption.
South East Queensland Regional Plan 2017	A Queensland Government Plan (also known as ShapingSEQ) which provides a regional framework for growth management, and sets planning direction for sustainable growth, global economic competitiveness and the quality of life.
Strategic Planning	The overarching continuous and systematic process council uses to identify future outcomes and how these outcomes will be achieved and their success measured.
Strategies	To deliver against the five themes of Advance Ipswich, council identified a number of strategies in the plan to guide the organisational direction. These strategies assist council in preparing prioritised action plans over a periods of time with the intention of achieving the desired outcomes.
Sustainability Strategy	The strategy's focus is about managing the growth of Ipswich by working with the community, industry and other levels of government to protect and enhance the city's environment and its liveability for current and future generations. The strategy is available on council's website.
Target	A quantifiable performance level for attainment by a future date. Target setting is important in driving improvements in service delivery across council.

COMMUNITY GRANTS

Section 189 of the *Local Government Regulation 2012* requires that a local government's annual report contain information on the local government's expenditure in relation to grants to community organisations for the financial year. 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 2018–2019 financial year, council administered community funding which included the following grants, donations and bursaries:

COMMUNITY DONATIONS REGISTER			
Mayor/Division	Recipient	Purpose of Funding	Funded Amount
Citywide	Bremer State High School	2018 Instrumental Music Tour	\$500.00
Citywide	Ipswich Junior Grammar School	Bright Sparks Program	\$2,500.00
Citywide	Redbank Plains Bears JRLFC	Laurie Spinner Shield U11s Townsville	\$250.00
Citywide	VITAL ProJeX	Culture Change Program - Rosewood State High School	\$500.00
Citywide	Cure Brain Cancer Foundation	Walk4brain Cancer 2018	\$500.00
Citywide	Tivoli Social Enterprises Limited	Ipswich Community Christmas Spectacular	\$5,000.00
Citywide	Apprenticeships Queensland Limited	Apprenticeships Queensland 2018 Awards Night	\$1,500.00
Citywide	Riverview Neighbourhood House Ass Inc	Springfield Mini Show Day	\$250.00
Citywide	Ipswich West State School P&C Association	Native Stingless Bees	\$998.00
Citywide	Sudanese-Australian Lost Boys and Girls of South Sudan (SALBAGOSS)	Homework Club and Other activities	\$500.00
Citywide	Greater Springfield Combined Churches	2018 Christmas Carols at Robelle Domain	\$500.00
Citywide	Ipswich Musical Theatre Company	Production of Strictly Ballroom	\$1,000.00
Citywide	Brisbane Super Kings Cricket Club Inc	Multicultural T20 Tournament	\$250.00
Citywide	Goodna Little Athletics	Line Marker	\$200.00
Citywide	Ipswich Veteran & Vintage Vehicle Club Inc	2018 Swap Meet	\$996.00
Citywide	Harvest Rain Christian Care Limited	Ipswich Christmas Day Community Dinner	\$2,000.00
Citywide	White Rock Warriors Inc	Capital purchase	\$500.00
Citywide	Riverview Neighbourhood House Ass Inc	Community Shed	\$1,000.00
Citywide	St Mary's College Ipswich P&F	St Mary's College 2018 Gala Dinner	\$5,000.00
Citywide	Riverview State School	Indigenous Cultural Garden	\$4,305.00
Citywide	Blair State School Parents and Citizens Assoc	Blair Arts Showcase and End of Year Concert	\$2,565.00
Citywide	Western Pride Football Club	Assistance with loss of club house facilities	\$5,929.50
Citywide	CRI Network Ltd	Religious Instruction in State Primary Schools	\$6,855.00
Citywide	Football Queensland	Football for All' Project	\$2,377.00
Citywide	The Salvation Army	Salvation Army Red Shield Appeal	\$6,000.00
Citywide	Queensland Tamil Mandram Inc	Pongal Festival Queensland 2019	\$4,201.19

COMMUNITY DONATIONS REGISTER			
Mayor/Division	Recipient	Purpose of Funding	Funded Amount
Citywide	Ipswich North Rotary Club Inc	Police and Emergency Services Awards	\$1,500.00
Citywide	Souths Diamondbacks Aboriginal Corporation	Stan Alberts Shields	\$3,932.25
Citywide	Queensland Council of Unions Ipswich Labour Day Committee	Ipswich Labour Day Celebrations	\$1,057.80
Citywide	Ipswich District Teacher-Librarian Network	StoryArts Festival Ipswich	\$45,547.00
Citywide	Queensland Pioneer Steam Railway Co-op LTD	Relocation of Locomotive 761 to Ipswich	\$10,000.00
Citywide	Down Syndrome Queensland	Step Up for Down Syndrome Queensland	\$3,750.00
Division 1	Bremer State High School	2018 Instrumental Music Tour	\$500.00
Division 1	VITAL ProJeX	Culture Change Program - Rosewood State High School	\$250.00
Division 1	Springfield Christian Family Church Limited	Community Funday - in Support of Anti-bullying	\$500.00
Division 1	Cure Brain Cancer Foundation	Walk4brain Cancer 2018	\$250.00
Division 1	Riverview Neighbourhood House Ass Inc	Springfield Mini Show Day	\$250.00
Division 1	Springfield Light Tower	ANZAC Day	\$3,000.00
Division 1	Greater Springfield Combined Churches	2018 Christmas Carols at Robelle Domain	\$5,000.00
Division 1	Ipswich Musical Theatre Company	Production of Strictly Ballroom	\$500.00
Division 1	Goodna Little Athletics	Line Marker	\$300.00
Division 1	Springfield Lakes State School P&C	Springfield Lakes State School Spring Fair	\$4,009.00
Division 1	Goodna-Springfield Combined Probus Club Inc	10th Birthday Celebration	\$375.00
Division 1	St. Andrew's Anglican Church, Springfield	The Alpha Course and The Marriage Course	\$1,485.00
Division 2	Kruger State School P&C	Kruger's Got Talent Fundraising Event	\$2,000.00
Division 2	Goodna Community Association	Goodna Jacaranda Festival 2018	\$4,000.00
Division 2	Redbank Plains Bears JRLFC	Laurie Spinner Shield U11s Townsville	\$200.00
Division 2	Ipswich State High School	Met West State Championships - Rugby Union	\$900.00
Division 2	Cure Brain Cancer Foundation	Walk4brain Cancer 2018	\$250.00
Division 2	Shiloh Church (Shiloh Christian Family Centre)	Western Gateway Christmas Carols	\$10,000.00
Division 2	Riverview Neighbourhood House Ass Inc	Springfield Mini Show Day	\$250.00
Division 2	Sudanese-Australian Lost Boys and Girls of South Sudan (SALBAGOSS)	Homework Club and other activities	\$500.00
Division 2	Greater Springfield Combined Churches	2018 Christmas Carols at Robelle Domain	\$2,000.00
Division 2	Ipswich Musical Theatre Company	Production of Strictly Ballroom	\$200.00
Division 2	Goodna Little Athletics	Line Marker	\$905.00
Division 2	Gailes Residents Committee Inc	Christmas on Karina	\$1,737.11

COMMUNITY DONATIONS REGISTER			
Mayor/Division	Recipient	Purpose of Funding	Funded Amount
Division 2	White Rock Warriors Inc	Capital purchase	\$3,500.00
Division 2	Goodna Community Assoc Inc.	Goodna Jacaranda Festival	\$7,500.00
Division 2	Goodna Street Life Inc	Goodna Street Life Carols in The Park	\$1,650.00
Division 2	St Vincent de Paul Society Queensland	Goodna Homework Club and African Women's Sewing Group	\$1,125.00
Division 2	GoodnaYouth Services Inc	Youth workshop and space	\$5,565.39
Division 2	Congo Konexion Inc.	Congolese Women Celebration	\$5,015.64
Division 2	Goodna Rugby Union Club Inc	Purchase of Uniform	\$3,191.76
Division 2	St Francis Xavier Parish School P&F Association	St Francis Xavier School 2019 Fete	\$8,786.25
Division 3	Redbank Plains Bears JRLFC	Laurie Spinner Shield U11s Townsville	\$300.00
Division 3	Cure Brain Cancer Foundation	Walk4brain Cancer 2018	\$1,000.00
Division 3	Riverview Neighbourhood House Ass Inc	Springfield Mini Show Day	\$650.00
Division 3	Occasionals Vigoro Club	Junior development program	\$805.88
Division 3	Ipswich Musical Theatre Company	Production of Strictly Ballroom	\$1,500.00
Division 3	Riverview State School	African Nations Cultural Group	\$251.00
Division 3	Dinmore Bushrats Soccer & Sports Club Inc.	R2R Return to Riverview Family Fun Day	\$1,425.00
Division 3	Goodna Little Athletics	Line Marker	\$200.00
Division 3	Riverview Neighbourhood House Ass Inc	Community Shed	\$11,000.00
Division 3	Redbank Plains State High School	2018 Mystery Tour	\$350.00
Division 3	Ipswich Genealogical Society Inc	Sanding and Sealing Ramp and Deck of Brigg House	\$570.00
Division 3	Riverview State School	Indigenous Cultural Garden	\$8,000.00
Division 3	Redbank Primary P&C	Garden Club - Garden Sprinklers	\$1,108.00
Division 3	Riverview State School	Graduation	\$1,125.00
Division 3	Collingwood Park Primary P&C Association	2018 School Year Book	\$500.00
Division 3	Ipswich Community Care Fund	Volunteer Xmas luncheon	\$459.25
Division 3	Redbank Plains RSL Sub Branch	Anzac Day Dawn and Commemorative services	\$966.75
Division 3	Collingwood Park State School	NAIDOC Education Week	\$1,000.00
Division 4	Blackstone Girl Guides	Guide Trip to Bundaberg	\$3,990.00
Division 4	Cure Brain Cancer Foundation	Walk4brain Cancer 2018	\$500.00
Division 4	Raceview State School P&C Association	Catchbox Microphone	\$740.00
Division 4	Ipswich Musical Theatre Company	Production of Strictly Ballroom	\$2,000.00
Division 4	Rotary Club of Booval (Ipswich) Inc.	Footprints in the Park Program	\$4,000.00
Division 4	Brothers Football Club Ipswich Inc	Ladies Football Program	\$5,101.60
Division 4	Ipswich Cycling Club	State Mountain Bike Championships	\$2,871.75

COMMUNITY DONATIONS REGISTER			
Mayor/Division	Recipient	Purpose of Funding	Funded Amount
Division 4	ICYS Ipswich Community Youth Service Inc.	Ipswich & West Moreton Region Child Protection Week Symposium	\$2,000.00
Division 4	ArtsConnect Ipswich Inc	Connecting with Community	\$772.50
Division 4	Silkstone Baptist Church	Community Birthday Party Event	\$750.00
Division 4	Y-Care (South East Queensland) Inc	Year 12 Graduation -Formal	\$2,000.00
Division 4	Ipswich & District Lapidary Club Inc	Annual Gem Show	\$191.25
Division 4	Queensland Pathways State College	Holiday Engagement Program	\$1,750.50
Division 4	Queensland Independent Cat Council Inc	Australian Style 3 ring All Breed Cat Show and Golden Oldies	\$195.00
Division 4	Vision Christian Family	Family Funday	\$2,000.00
Division 4	Raceview State School P & C Association	Sunshine Coast School Netball Competition	\$2,079.00
Division 5	Tivoli State School P&C	Driveways for Drop off / Pick up Zone	\$10,000.00
Division 5	Rivers of Life Christian Church	WHS Upgrade Community Sign	\$930.00
Division 5	Cure Brain Cancer Foundation	Walk4brain Cancer 2018	\$500.00
Division 5	Tivoli Social Enterprises Limited	Ipswich Community Christmas Spectacular	\$10,000.00
Division 5	Apprenticeships Queensland Limited	Apprenticeships Queensland 2018 Awards Night	\$1,000.00
Division 5	Riverview Neighbourhood House Ass Inc	Springfield Mini Show Day	\$250.00
Division 5	Sudanese-Australian Lost Boys and Girls of South Sudan (SALBAGOSS)	Homework Club and other activities	\$250.00
Division 5	Greater Springfield Combined Churches	2018 Christmas Carols at Robelle Domain	\$500.00
Division 5	Ipswich Musical Theatre Company	Production of Strictly Ballroom	\$1,000.00
Division 5	Goodna Little Athletics	Line Marker	\$200.00
Division 5	Harvest Rain Christian Care Limited	Ipswich Christmas Day Community Dinner	\$2,000.00
Division 5	Riverview Neighbourhood House Ass Inc	Community Shed	\$500.00
Division 5	St Edmund's Old Boys Assoc	St Edmund's Old Boys Golf Day	\$300.00
Division 5	Able Australia	Community Seniors Christmas Party	\$785.77
Division 5	Ipswich Model Band Inc.	Advancing the Ipswich Model Band	\$4,869.00
Division 5	United Bowls Club Inc.	Ladies Invitation Fours	\$750.00
Division 5	Booval 50's and Over Club Inc	Booval 50's & Over Club Bus trips to other Seniors Clubs	\$1,650.00
Division 5	Legacy Club of Ipswich Inc.	Ipswich Legacy 90th Anniversary Breakfast	\$5,500.00
Division 6	Jubilee Ranger Guides	Jubilee Rangers' Great Victorian Adventure	\$1,000.00
Division 6	Cure Brain Cancer Foundation	Walk4brain Cancer 2018	\$100.00
Division 6	No. 225 Squadron - Australian Air Force Cadets	Radio Replacement	\$1,741.00
Division 6	Western Pride Football Club	Junior Strip	\$5,000.00

COMMUNITY DONATIONS REGISTER			
Mayor/Division	Recipient	Purpose of Funding	Funded Amount
Division 6	Rugby League Ipswich	Rugby League Ipswich Grand Final	\$5,000.00
Division 6	Jets Rugby League Club Inc	Jets Junior Development Program	\$5,000.00
Division 6	Ipswich Triathlon Club inc.	Volunteer Training, Equipment & Training Camp	\$2,050.00
Division 6	St Joseph's North Ipswich P & F Association	School Christmas Carols	\$1,075.00
Division 7	Raceview Congregational Kindergarten	Shade for Playground	\$500.00
Division 7	VITAL ProJeX	Culture Change Program - Rosewood State High School	\$500.00
Division 7	Cure Brain Cancer Foundation	Walk4brain Cancer 2018	\$1,050.00
Division 7	Sudanese-Australian Lost Boys and Girls of South Sudan (SALBAGOSS)	Homework Club and other activities	\$200.00
Division 7	Riverview Neighbourhood House Ass Inc	Springfield Mini Show Day	\$250.00
Division 7	Ipswich Musical Theatre Company	Production of Strictly Ballroom	\$1,000.00
Division 7	Goodna Little Athletics	Line Marker	\$200.00
Division 7	Music Heritage Group Ipswich Inc.	Festival Gala 2019	\$3,000.00
Division 7	Jets Rugby League Club Inc	Jets Junior Ballboy Program	\$554.00
Division 7	Ipswich Grammar School Junior School Parent Support Group	2018 Colour Fun Run	\$675.00
Division 7	Ipswich Hospice Care Inc	Adopt A Room	\$15,000.00
Division 7	Raceview Congregational Fellowship Inc	Upgrade of External Security Lighting	\$372.75
Division 7	St Edmund's College	Confraternity Rugby League Carnival	\$900.00
Division 7	Ipswich and West Moreton Bmx Club Inc	To provide infrastructure for event patrons	\$1,165.65
Division 7	Ipswich Community Alliance Network INC	Tools & amenities for meeting the community	\$3,711.90
Division 7	Zonta Club of Ipswich	2019 International Women's Day Celebrations and Community Hubs Volunteers Project	\$3,800.00
Division 7	Naval association of Australia, Ipswich & West Moreton sub branch	Welfare trip- Ballina	\$250.00
Division 7	Ipswich RSL Sub Branch	ANZAC Day Commemoration	\$1,125.00
Division 7	Ipswich and West Moreton BMX Club Inc	Hosting 2019 BMXA National Series Round 3	\$7,766.74
Division 7	Apprenticeships Queensland	Building futures 2019	\$3,750.00
Division 7	Life Without Barriers	Foster and Kinship Care Week Appreciation Event	\$1,485.00
Division 7	Apprenticeships Queensland Limited	2019 Apprentice and trainee Awards Night	\$1,250.00
Division 7	Silkstone State School P&C	Silkstone Under the Stars	\$2,700.00
Division 7	Ipswich Assist	Streetlinks	\$1,965.00
Division 7	Ipswich Little Theatre Society Inc	One Act Play Festival 2019	\$945.38
Division 7	Ipswich and West Moreton BMX Club Inc	2019 BMXSQ Championships	\$983.70

COMMUNITY DONATIONS REGISTER			
Mayor/Division	Recipient	Purpose of Funding	Funded Amount
Division 7	St Edmunds College - Skool 2 Skoolies	Skool 2 Skoolies Charity Ride	\$3,720.00
Division 7	Bremer State High School	Bremer SHS Instrumental Music Tour	\$750.00
Division 7	Ipswich Kindergarten Association Inc	Wellbeing workshop for families: "Building Resilience in Families"	\$588.75
Division 7	Bremer State High School	Pantomime - The Nutcracker	\$1,500.00
Division 8	Cure Brain Cancer Foundation	Walk4brain Cancer 2018	\$200.00
Division 8	Leichhardt Baptist Church	Painting of Church Ministry Centre	\$4,000.00
Division 8	Ipswich Arts Foundation Trust	Fundraising for the Collection Growth	\$10,000.00
Division 8	Music Heritage Group Ipswich Inc.	Festival Gala 2019	\$5,000.00
Division 8	Leichhardt Community Group Inc.	Community Resources	\$11,000.00
Division 8	Greater Springfield Combined Churches	2018 Christmas Carols at Robelle Domain	\$250.00
Division 8	Ipswich Musical Theatre Company	Production of Strictly Ballroom	\$2,000.00
Division 8	Churchill State School	Grade 6 School Camp	\$900.00
Division 8	The Allison Baden-Clay Foundation	Strive To Be Kind Event	\$5,000.00
Division 9	Springfield Malayalee Association Inc	Organisation's Website Annual Maintenance Expenses	\$250.00
Division 9	Redbank Plains Bears JRLFC	Laurie Spinner Shield U11s Townsville	\$250.00
Division 9	Western Pride Football Club	Purchase of practice equipment	\$5,000.00
Division 9	LiveCity Church	Redbank Plains Community Christmas Carols	\$14,995.00
Division 9	Springfield Christian Family Church Limited	Community Funday - in Support of Anti-bullying	\$500.00
Division 9	Cure Brain Cancer Foundation	Walk4brain Cancer 2018	\$250.00
Division 9	Springfield Light Tower	ANZAC Day	\$1,582.50
Division 9	Friends Of Lakes Cultural Association Inc	Cultural and Sporting Activities	\$2,000.00
Division 9	Riverview Neighbourhood House Ass Inc	Springfield Mini Show Day	\$100.00
Division 9	Greater Springfield Combined Churches	2018 Christmas Carols at Robelle Domain	\$1,000.00
Division 9	Ipswich Musical Theatre Company	Production of Strictly Ballroom	\$500.00
Division 9	Springfield Central State School P&C Assoc	Moving Forward Project	\$3,935.00
Division 9	Springfield Lakes Nature Care INC	Detect & protect	\$1,388.00
Division 9	Goodna Little Athletics	Line Marker	\$200.00
Division 9	White Rock Warriors Inc	Capital purchase	\$2,000.00
Division 9	Music Heritage Group Ipswich Inc.	Festival Gala 2019	\$3,000.00
Division 9	Redbank Plains State High School P&C	Canoeing / Camping	\$2,357.85
Division 9	Friends of Lakes Cultural Association Inc	Christmas and New Year Celebration	\$350.00
Division 9	Collingwood Park Power JAFC	Medical supplies	\$959.53
Division 9	Together We are Powerful	Clean Up Australia Day	\$446.23





COMMUNITY DONATIONS REGISTER			
Mayor/Division	Recipient	Purpose of Funding	Funded Amount
Division 9	Multicultural Australia Ltd	Redbank Plains Empower Me Program	\$750.00
Division 9	Lanka Lions Australia Inc	Sri Lankan New year Festival - 2019	\$2,625.00
Division 9	Friends of Lakes Cultural Association Inc	Easter and Vishu Cultural Party	\$400.00
Division 9	Congolese United for Peace and Reconciliation in Australia (CUPRA)	Congolese Lunch and Consultation Day	\$3,190.55
Division 10	Mount Marrow State School P&C Association	Year 6 Graduation Books	\$198.00
Division 10	Purga Elders and Descendants Aboriginal Corporation	Mowing for Fireworks Safety	\$550.00
Division 10	Artisan's Co-op Rosewood Ltd	Set-Up Costs for Not-For-Profit Co-op	\$500.00
Division 10	VITAL ProJeX	Culture Change Program - Rosewood State High School	\$750.00
Division 10	Cure Brain Cancer Foundation	Walk4brain Cancer 2018	\$400.00
Division 10	St Vincent de Paul Society Queensland	Pilgrimage walk of the Ipswich Catholic Community	\$250.00
Division 10	Greater Springfield Combined Churches	2018 Christmas Carols at Robelle Domain	\$400.00
Division 10	Ipswich Musical Theatre Company	Production of Strictly Ballroom	\$1,000.00
Division 10	Lions Club of Rosewood Inc.	Lions Club of Rosewood Christmas Street Carnival 2018	\$2,838.00
Division 10	Marburg & District Agricultural & Industrial Assoc Inc	Marburg Show Schoolwork Section	\$562.50
Division 10	Rosewood Masonic Lodge	Commemorative Plaque and Storage Cabinet	\$206.25
Division 10	Purga Elders & Descendants Aboriginal Corporation	Purga Christmas Party	\$2,250.00
Division 10	Rosewood Equestrian Group Inc	Fundraising Murder Mystery Dinner	\$3,970.50
Division 10	Swifts Rugby League Club Inc.	NRL Masters	\$1,125.00
Division 10	Rosewood RSL Sub Branch Inc.	Anzac Day Event Programs	\$152.50
Division 10	Rosewood A & H Assoc	Rosewood Show	\$1,420.00
Division 10	Queensland Pioneer Steam Railway Co-op LTD	Relocation of Locomotive 761 to Ipswich	\$11,000.00
TOTAL			\$497,373.42



Ipswich City Council
PO Box 191, Ipswich QLD 4305, Australia

Phone (07) 3810 6666
council@ipswich.qld.gov.au
ipswich.qld.gov.au

Join us online:

-  [/IpswichCityCouncil](#)
-  [/IpswichCouncil](#)
-  [/ipswich-city-council](#)
-  [/IpswichCityCouncilTV](#)