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15 February 2019

Sir/Madam

Notice is hereby given that a Meeting of the **GOVERNANCE COMMITTEE** is to be held in the **Council Chambers** on the 2nd Floor of the Council Administration Building, 45 Roderick Street, Ipswich commencing at **12.30 pm or 10 minutes after the conclusion of the Environment Committee, whichever is the earlier** on **Tuesday, 19 February 2019**.

<u>MEMBERS OF THE GOVERNANCE COMMITTEE</u>	
Greg Chemello (Interim Administrator) (Chairperson)	

Yours faithfully

CHIEF EXECUTIVE OFFICER



GOVERNANCE COMMITTEE AGENDA

12.30 pm or 10 minutes after the conclusion of the Environment Committee, whichever is the earlier on, 19 February 2019
Council Chambers

Item No.	Item Title	Officer
PRESENTATION	At the commencement of the meeting representatives from the Department of Natural Resources, Mines and Energy will be making a presentation on the 2019 Annual Valuations for the Ipswich local government area.	
1	Assessment on Ipswich City Council's Progress Toward Implementing the Annual Operational Plan 2018–2019	CEO
2	Customer Service Status Report – January 2019	SCOM
3	Month-End Performance – December 2018	FM
4	Write Offs Outstanding/Overdue Rates and Charges	SRO
5	**Marketing, Printing and Promotional Goods – Register of Pre-Qualified Suppliers	SCRO
6	Report – Employee Development Advisory Committee No. 2019(01) of 12 February 2019	-
7	Report – Audit and Risk Management Committee No. 2019(01) of 13 February 2019	-

** Item includes confidential papers

GOVERNANCE COMMITTEE NO. 2019(02)

19 FEBRUARY 2019

AGENDA

PRESENTATION

At the commencement of the meeting representatives from the Department of Natural Resources, Mines and Energy will be making a presentation on the 2019 Annual Valuations for the Ipswich local government area.

1. ASSESSMENT ON IPSWICH CITY COUNCIL'S PROGRESS TOWARDS IMPLEMENTING THE ANNUAL OPERATIONAL PLAN 2018–2019

With reference to a report by the Chief Executive Officer dated 11 February 2019 concerning an assessment of Ipswich City Council's progress towards implementing the 2018–2019 Operational Plan.

RECOMMENDATION

That the report be received and the contents noted.

2. CUSTOMER SERVICE STATUS REPORT – JANUARY 2019

With reference to a report by the Strategic Client Office Manager dated 6 February 2019 concerning customer service delivery activities for the period 1 January to 31 January 2019.

RECOMMENDATION

That the report be received and the contents noted.

3. MONTH-END PERFORMANCE – DECEMBER 2018

With reference to a report by the Finance Manager dated 5 February 2019 concerning Council performance for the period ending 31 December 2018, submitted in accordance with Section 204 of the *Local Government Regulation 2012*.

RECOMMENDATION

That the report be received and the contents noted.

4. WRITE OFFS OUTSTANDING/OVERDUE RATES AND CHARGES

With reference to a report by the Senior Recoveries Officer dated 17 January 2019 requesting approval to write off overdue rates and charges for Assessments 160275(7) and 146051(1) formerly held as leasehold tenure.

RECOMMENDATION

That the Interim Administrator of Ipswich City Council resolve:

- A. That all overdue rates and charges on the properties at Lot 1 Blackheath Road, Swanbank Q 4306 (Assessment 146051(1)) and Lot 1 Underground, Underground Land Q 4305(Assessment 160275(7)) be written off.
- B. That a proof of Debt be lodged with the Liquidator at the appropriate time.
-

5. **MARKETING, PRINTING AND PROMOTIONAL GOODS – REGISTER OF PRE-QUALIFIED SUPPLIERS

With reference to a report by the Senior Contracts and Reporting Officer dated 4 February 2019 concerning the appointment of a register of pre-qualified suppliers for Marketing, Printing and Promotional Goods, for the purpose of enabling Council to access print and promotional services for a range of operational activities.

RECOMMENDATION

That the Interim Administrator of Ipswich City Council resolve:

- A. That Council (Interim Administrator of Ipswich City Council), in accordance with section 232 of the *Local Government Regulation 2012*, establish a Register of Pre-Qualified Suppliers for the supply of Marketing, Printing and Promotional Goods for a period of three (3) years with options to extend for a further two (2), one (1) year periods with:
- Get Branded
 - Mclean Images
 - Kingswood Print
 - Pep Central Pty Ltd
- B. That Council (Interim Administrator of Ipswich City Council) resolve it is satisfied under section 232(3)(a) of the *Local Government Regulation 2012* that the preparation and evaluation of invitations every time marketing, printing and promotional goods were needed would be costly.
- C. That Council (Interim Administrator of Ipswich City Council) enter into a contract for the supply of marketing, printing and promotional goods with each of the following:

- Get Branded
- Mclean Images
- Kingswood Print
- Pep Central Pty Ltd

D. That the Chief Executive Officer be authorised to negotiate and finalise the terms of the contracts and to do any other acts necessary to implement Council's decision in accordance with section 13(3) of the *Local Government Act 2009*.

6. REPORT – EMPLOYEE DEVELOPMENT ADVISORY COMMITTEE NO. 2019(01) OF 12 FEBRUARY 2019

With reference to the report of the Employee Development Advisory Committee No. 2019(01) of 12 February 2019.

RECOMMENDATION

That the report of the Employee Development Advisory Committee No. 2019(01) of 12 February 2019 be received, the contents noted and the recommendations contained therein be adopted.

7. REPORT – AUDIT AND RISK MANAGEMENT COMMITTEE NO. 2019(01) OF 13 FEBRUARY 2019

With reference to the report of the Audit and Risk Management Committee No. 2019(01) of 13 February 2019.

RECOMMENDATION

That the report of the Audit and Risk Management Committee No. 2019(01) of 13 February 2019 be received, the contents noted and the recommendations contained therein be adopted.

** Item includes confidential papers

and any other items as considered necessary.

11 February 2019

Governance Committee	
Mtg Date: 19 February 2019	OAR: YES
Authorisation: Andrew Knight	

MEMORANDUM

TO: INTERIM ADMINISTRATOR

FROM: CHIEF EXECUTIVE OFFICER

RE: ASSESSMENT ON IPSWICH CITY COUNCIL'S PROGRESS TOWARDS
IMPLEMENTING THE ANNUAL OPERATIONAL PLAN 2018-2019

INTRODUCTION:

This is a report by the Chief Executive Officer dated 11 February 2019 concerning an assessment of Ipswich City Council's progress towards implementing the 2018-2019 Operational Plan.

RELATED PARTIES:

There are no related party matters associated with this report.

ADVANCE IPSWICH THEME LINKAGE:

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

PURPOSE OF REPORT/BACKGROUND:

The 2018-2019 Operational Plan (the Plan) was formally adopted by Council on 26 June 2018. Section 174 of the *Local Government Regulation 2012* states the Chief Executive Officer must present a written assessment of progress towards implementing the Plan at quarterly intervals to the local government.

An assessment of each department's progress towards implementing the Plan has been prepared for the period 1 October 2018 to 31 December 2018 and is contained in Attachments A – G. Attachment H is a report on the Financial and Key Performance Indicators to support the assessments.

RESOURCE IMPLICATIONS:

There are no resourcing or budget implications.

RISK MANAGEMENT IMPLICATIONS:

The Finance Branch of the Finance and Corporate Services Department provide a report to accompany each quarterly update titled “The Financial and Corporate Key Performance Indicators of the Implementation of the 2018-2019 Operation Plan”.

The Principal Business Accounting Analyst has advised that the People and Culture Branch information has not been included in this quarter’s report due to an issue with the new e-hub system.

LEGAL/POLICY BASIS:

Section 174 of the *Local Government Regulation 2012*.

COMMUNITY AND OTHER CONSULTATION:

The content of this report required each Council department to provide comment on their second quarter progress towards achieving the objectives of Council’s Annual Operational Plan.

CONCLUSION:

Each department has provided comments on their progress during the second quarter of the 2018-2019 financial year (refer Attachments A – G). The table below provides an “at a glance” progress on the current positioning of each deliverable against target. To clarify the progress statements used in the table, please be advised:

Yet to commence – self explanatory

On Track – the deliverable is both on program and budget

In progress – the deliverable is underway but not necessarily on program or on budget

Complete – self explanatory

DEPARTMENT	YET TO COMMENCE	ON TRACK	IN PROGRESS	COMPLETE	TOTAL DELIVERABLES
Arts, Social Development and Community Engagement	12	32	6	6	56
Economic Development and Marketing	4	2	39	0	45
Finance and Corporate Services	1	27	7	0	35
Health, Security and Regulatory Services	1	0	10	0	11
Infrastructure Services	0	0	7	0	7
Planning and Development	0	13	0	12	25
Works, Parks and Recreation	2	27	0	0	29

ATTACHMENTS:

Name of Attachment	Attachment
Arts, Social Development and Community Engagement Department – 2 nd Quarter Update	Attachment A
Economic Development and Marketing Department – 2 nd Quarter Update	Attachment B
Finance and Corporate Services Department – 2 nd Quarter Update	Attachment C
Health, Security and Regulatory Services Department – 2 nd Quarter Update	Attachment D
Infrastructure Services Department – 2 nd Quarter Update	Attachment E
Planning and Development Department – 2 nd Quarter Update	Attachment F
Works, Parks and Recreation Department – 2 nd Quarter Update	Attachment G
Financial and Key Performance Indicators Report for the period 1 October 2018 – 31 December 2018	Attachment H

RECOMMENDATION:

That the report be received and the contents noted.

David Farmer
CHIEF EXECUTIVE OFFICER

ASDCE Operational Plan							
Key Actions	Responsibility	Key Outcome	Deliverables	1st Qtr Progress Comments 1 Jul 2018 - 30 Sep 2018	1st Qtr Progress Achieved	2nd Qtr Progress Comments 1 Oct 2018 - 31 Dec 2018	2nd Qtr Progress Achieved
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 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							
1.5 Promote whole-of-life learning opportunities, particularly early learning and adult learning. (9.2/2.1)	Arts, Social Development and Community Engagement	1.5.1 Increased participation in learning opportunities across targeted community groups.	1.5.1.1 Develop and promote a range of initiatives to facilitate whole of life learning for targeted communities.	Library Services has significantly increased reach and activity targets with the opening of the new Springfield Central Library across all target demographics.	On track	Springfield Central Library program has been operationalised. Initiatives delivered from within library branches and via outreach programming is maintaining target levels of learning opportunities across the library service.	On track
			1.5.1.2 Provide experiential learning opportunities and engagement.	Higher levels of engagement are being delivered through the new Makerspace at Springfield Central Library with dedicated public programming.	On track	Activation of Springfield Central Library Makerspace has been even more successful than the pilot implementation at Ipswich Central. Formal programming is being delivered in both spaces	On track
			1.5.1.3 Provide self-paced learning opportunities through online tutorials.	19,883 online tutorials have been made available through the new Library Virtual Branch through Lynda.com and Kanopy - 24/7 access free to library members.	On track	The new Virtual Branch went live in this period, with a further enhancement to be implemented with full activation in January 2019.	On track
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 economy development							
2.2 Encourage a diversity of housing types, styles and densities that meet community housing needs. (9.3/1.2)	Arts, Social Development and Community Engagement	2.2.2 Social housing strategy that aligns to projected community needs.	2.2.2.1 Develop research partnerships with Government and other stakeholders to investigate experiences and aspirations of Ipswich residents who rent their homes.	On hold.	Yet to commence	On hold	Yet to commence
			2.2.2.2 Engage Government and other stakeholders to prioritise and facilitate the delivery of affordable living outcomes.	Social Policy and Strategy considerations have contributed to the proposed Regional Social Housing Strategy (currently under development). Strategic feedback has been provided to the Queensland Department of Housing and Public Works regarding proposed projects within Ipswich.	On track	Social Policy and Strategy has and continues to provide input to the development of the updated Ipswich Planning Scheme in regards to affordable housing and overall affordable living principles and elements to improve affordability in the city.	On track
2.4 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)	Arts, Social Development and Community Engagement	2.4.1 Delivery of Council owned social infrastructure aligned to the Social Infrastructure Plan.	2.4.1.1 Ensure optimal community access to relevant Council infrastructure.	Project development and methodology finalised. Innovative approach to collection of non-council owned asset audit developed. Data collection and analysis to occur Q2-3.	On track	City wide audit of non-council owned community facilities is complete, with further analysis on track to inform the level of community facilities required over next 10 years. Redbank Plains Community Centre Steering Committee met in December for the first time with representation both from Ipswich City Council and Multicultural Development Association (MDA) and resolved a terms of reference.	On track
2.4 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)	Arts, Social Development and Community Engagement	2.4.1 Delivery of Council owned social infrastructure aligned to the Social Infrastructure Plan.	2.4.1.2 Develop a Community Infrastructure Strategy (including investment prioritisation framework).	Is to occur later in the year.	Yet to commence	Ground work commenced with final development to occur Q3-4.	On track
			2.4.1.3 Develop strategy to facilitate increased community access to non-Council owned infrastructure.	Is to occur later in the year.	Yet to commence	City wide audit of non-council owned community facilities is complete, with further analysis due for completion in Q3. Strategy development to commence later in Q3/4, with implementation to continue into next financial year.	In progress
			2.4.1.4 Design and deliver a new library service at Springfield Central.		On track	Springfield Central Library opened in August 2018.	Complete
			2.4.1.5 Design and deliver a new library service at Rosewood.		On track	The Detailed Design for Rosewood Library has been completed, however the construction (to lock up) completion date has now been shifted out to Q2 2019/20. With full fit-out to occur in Q3, it is anticipated that the library will open in Q3 of 2019/20.	In progress
			2.4.1.6 Design and deliver a collection of library pods at strategic locations throughout the city.		On track	The pilot site lease contract has been approved and signed. The construction plans are currently being finalised with construction to take one month. It is anticipated that the Pod will be launched with the opening of the Shopping Centre extension at Karalee in late April or May.	On track

Strategy 4: The city's heritage is conserved							
2.10 Places and items of cultural heritage significance are identified, protected and used appropriately. (9.3/4.1)	Arts, Social Development and Community Engagement	2.10.2 Preservation and accessibility of digital heritage resources.	2.10.2.1 Curate and promote heritage resources through Ipswich Libraries and the Ipswich Art Gallery.	The Picture Ipswich archive has been successfully integrated with the Library Management System. This has increase the efficacy of the source data with full archive records being developed for new items. This has increased the 'discoverability' of the resources and the community's ability to include comments within the archive, which will build cultural memory across the collection.	Complete	The ongoing delivery of heritage resources at Ipswich Libraries is facilitated via the Digital Archivist role which is now a permanent full time role. The Gallery continues to research, collect, preerve and present items of cultural heritage significance. A highlight of the last quarter was the discovery of a rare and valuable painting of a colonial Ipswich House 1881 by C. G. S. Hirst.	On track
			2.10.2.2 Cultivate internal and external networks to gain access to private heritage collections for preservation purposes.		On track	The Gallery continues to work with the community and the arts and heritage network to identify and preserve items of cultural heritage isgnificance.	On track
			2.10.2.3 Preserve and exhibit significant items of cultural heritage relating to Ipswich.		On track	The Ipswich Art Gallery continues to acquire, research and exhibit items of cultural heritage significance to the city and the region.	On track
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							
3.1 Develop a clear understanding of what unites us and forms the city's identity. (9.4/1.1)	Arts, Social Development and Community Engagement	3.1.2 Celebration of the contribution of diverse communities.	3.1.2.1 Develop and implement a Public Art Governance Framework.		On track	A draft Public Art Governance Framework is now under consideration, with finalisation targeted for Q3/4.	On track
			3.1.2.2 Deliver and support a program of initiatives or events that celebrate the artistic skills and expertise within the community,		On track	The Ipswich Art Gallery continues to exhibit items and artworks which highlight the artistic skills and expertise of the community. A new role Community Programs Coordinator is currently under consideration, with recruitment to take place in Q3/4. This role will further facilitate the delivery of programs and initiatives for	On track
			3.1.2.3 Increase the exposure of Ipswich's youth to arts and cultural initiatives and events.	FUSED Celebrate the Art, Ipswich Festival was held over three days from 7 September to 9 September 2018. The festival included music, exhibitions, street art, piping and drumming, markets, and art exhibitions throughout the city centre. Surveys were gathered from attendees, stallholders taking part in the Pumpyard Artisan Markets, and businesses throughout the CBD. The B2M Workshop was delivered on 24 August 2018. As part of Council's Protege Master Classes Program, this workshop was delivered by 'B2M-Mamanta' which is currently undertaking a national tour presented by Artback NT with the assistance of the Australian Government through the Australia Council for the Arts. This workshop for Indigenous youth was held at the University of Southern Queensland (Springfield Campus) in the university's television studio. 24 participants engaged in conversation about their day-to-day life and then turned them into lyrics and recorded a song.	Complete	Ipswich Youth Advisory Council was consulted this quarter regarding youth engagement in arts and cultural activities. This will contribute to the development of initiatives that meet the outcomes articulated with the Arts and Cultural Strategy. Partnership between Ipswich City Council and BEMAC has been brokered to increase youth participation and engagement in arts and culture.	On track
3.1.2.4 Develop, implement and support programs which highlight and celebrate diversity within the Ipswich community.	Ipswich Libraries continues to deliver a range of culturally diverse programs and resources to meet the needs of local communities including collaborative initiatives with Community Development Branch. Community Kitchen and My Culture Through My Lens Projects continue to progress and are on track. These programs promote cultural awareness, acceptance and inclusion. Pasifika Spring Festival was held on 8 September 2018. The festival is a multicultural festival held in Goodna which showcases multicultural performances and food stalls, including elders' marquee, children's activities, free rides and sports clinics.	On track	Ipswich Libraries continues to deliver a range of culturally diverse programs and resources including a wide range of multi lingual books, newspapers, audio books and magazines. In collaboration with Anglicare, an additional program of Living Books featuring refugees will be run to raise awareness and facilitate conversations and connectedness between people. Photovoice: My Culture Through My Lens concluded this quarter, which culminated in a community event and photo exhibition at Redbank Plains Community Centre in October. This was well attended by community centre users and Culturally and Linguistically Diverse (CALD) community members. The Community Kitchen program continued in the quarter, which promotes the multicultural experience through food. The Community Development team brokered a partnership with Multifest for activity in 2019.	On track			

3.3 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)	Arts, Social Development and Community Engagement	3.3.1 Decision making informed by community needs.	3.3.1.1 Implement knowledge management methodologies to facilitate sharing of research outcomes across Council.	Scheduled for delivery in Q4	Yet to commence	Scheduled for delivery in Q4.	Yet to commence
			3.3.1.2 Conduct review and analysis of the existing Social Policy framework and commence implementation of forward program of work.	Ongoing / on track	On track	Ongoing	On track
Strategy 2: Invest in data collection, analysis and targeted research to provide the evidence base for development of strategy and resource							
3.4 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)	Arts, Social Development and Community Engagement	3.4.1 Greater connectedness between data/information and decision making.	3.4.1.1 Conduct an annual library customer satisfaction survey.	The annual Library Satisfaction Survey has been combined with the Library Strategic Review Survey which will be launched in November.	Yet to commence	The survey was conducted and 2047 responses received. This will form part of the Library Strategy Review, to be finalised in Q3/4.	Complete
3.4 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)	Arts, Social Development and Community Engagement	3.4.1 Greater connectedness between data/information and decision making.	3.4.1.2 Investigate and map educational facilities against current and projected enrolment patterns to inform advocacy to State governments for delivery of new	Scheduled to occur later in the year.	Yet to commence	Available public data sets have been collated and analysed, with findings indicating strong advocacy for improved data access is required to deliver full data set of information for decision making. Results of research will underpin future advocacy and partnership work to in this important area of growth for the city.	In progress
			3.4.1.3 Analyse data relating to unemployment in the Ipswich region.	Unemployment data from Census, labour force, education data sets and DSS data sources analysed. This data set will underpin future community development and advocacy in this area. On track	On track	Preliminary analysis report complete.	Complete
			3.4.1.4 Engage with the local community and employment providers to better understand barriers to employment in Ipswich.	Rescheduled until 2019/2020 financial year.	Yet to commence	Rescheduled until 2019/2020 financial year.	Yet to commence
			3.4.1.5 Analyse data relating to Ipswich's Aboriginal and Torres Strait Islander community to better understand areas of need	Scheduled to occur later in year.	Yet to commence	Scheduled to occur later in year.	Yet to commence
			3.4.1.6 Partner with Aboriginal and Torres Strait Islander organisations to develop a program of work that addresses areas of need and creation of opportunities.	The Community Engagement Branch supported the delivery of the Ipswich Education, Youth and Sport Program – Winter School (IEYSP) in July 2018. IEYSP is coordinated by Kambu Aboriginal & Torres Strait Islander Corporation for Health and is a week-long program designed to maximise the engagement of young Aboriginal and Torres Strait Islander students in education, culture, health and sporting activities within a university environment. NAIDOC Week 2018 was held nationally from Sunday 8 July through to Sunday 15 July 2018. The theme for NAIDOC Week 2018 was 'Because of her, we can!' NAIDOC Week 2018 celebrated the invaluable contributions that Aboriginal and Torres Strait Islander women have made – and continue to make - to our communities, our families, and our rich history and to our nation. In Ipswich, NAIDOC Week 2018 was celebrated through a Family Fun Day on Thursday 12 July 10am-2pm at Briggs Road Sports Club.	Complete	The Indigenous Business Capacity Enhancement Project formally launched in October/November. Following extensive community and sector engagement and research, four workshops were developed and implemented, targeting four domains of business capacity: Marketing (in particular digital marketing), Business planning, Tax and Grant/Proposal Writing. These workshops were co-facilitated by ICC Community Development staff and sector content area experts including Ngyiani and Tagai Management Solutions. Both post-intervention surveying and participant feedback/ anecdote has indicated that these workshops were of very high quality and benefit. Delivery of initiatives articulated within the Ipswich City Council Aboriginal and Torres Strait Islander Peoples Accord 2015-2018 is on track.	On track
			3.5.1 Community informed and engaged through planned communication.	Development of Community Engagement Framework is on track. Delivery of a Public Participation and Engagement Strategy is scheduled to be adopted by Council in November 2018. The procurement process for an Online Community Engagement Platform is underway and scheduled for an implementation date of 1 July 2019. An across-Council Community Engagement Working Group has been established and includes representation from all Departments across Council.	On track	Development of Community Engagement Framework is progressing as a key transformational project. An across-Council Community Engagement Working Group has been established and includes representation from all Departments across Council. The Public Participation and Engagement Strategy was adopted by Council in December 2018. The procurement process for an Online Community Engagement Platform has completed with a contract due to be executed with the selected vendor by mid-February 2019. Implementation of the Online Community Engagement Platform is scheduled for	On track
3.7 Establish collaborative agreements for the co-operative development and sharing of socioeconomic data across the region. (9.4/2.4)	Arts, Social Development and Community Engagement	3.7.1 Ability to benchmark performance across a range of metrics.	3.7.1.1 Develop data sharing protocols to inform formal agreements on how shared data can be used.	Scheduled to occur in Q4.	Yet to commence	Scheduled to occur in Q4.	Yet to commence

3.8 Increase the use of on-line and digital communications to deliver and promote services and information to the community. (9.4/2.5)	Arts, Social Development and Community Engagement	3.8.2 Increased digital engagement of communities.	3.8.2.1 Develop a methodology for online promotion of Council led community programs and initiatives.		On track	Scheduled to occur later in year.	Yet to commence
Strategy 3: Adopt and deliver an explicit Community Development framework tailored to the needs of the varied communities							
3.9 Develop a community development plan for our communities of place and interest. (9.4/3.1)	Arts, Social Development and Community Engagement	3.9.1 Increased capability of, and participation by, communities.	3.9.1.1 Develop and implement community planning and development assessment framework for Priority Development Areas.	Assessment framework and tool developed. This has been used effectively to provide input to Economic Development Queensland regarding developer offset claims in the Priority Development Areas of Ripley.	Complete	Framework has been used to inform the Guidelines for Community Development endorsed by Council in Q2. Provisional CD strategy assessment process and methodology developed and used in Q2.	Complete
3.10 Facilitate capacity building through a comprehensive community development training program. (9.4/3.2)	Arts, Social Development and Community Engagement	3.10.1 Increased resilience through strength of community leadership.	3.10.1.1 Deliver professional development opportunities for the local arts and cultural community through targeted programming and funding.	Protégé Master Classes. Council received 1 eligible application for a Young Performing Artist's Bursary. The applicant was awarded a bursary of \$700 to support a school group performing at an interstate dance competition. Council has contributed \$14,150.00 towards two grants under the Regional Arts Development Fund (RADF) scheme. The successful grants are for a concept development project and a creative music partnership.	On track	Council allocated funding to two recipients through the Young Performing Artist's Bursary Program this quarter, which facilitated significant professional development opportunities for a number of local dancers.	On track
			3.10.1.2 Develop and implement a program of learning and development for community groups and organisations.	Grant Writing Webinars Program - Grant writing workshops for the Ipswich community have been planned for February 2019, to coincide with opening of the next community development grants round. The development of online resources, including webinars, is currently underway.	On track	Grant writing workshops for the Ipswich community have been planned for February 2019, to coincide with the opening of the next community development grants round. The development of online resources, including webinars, is currently underway.	On track
			3.10.1.3 Develop a community funding framework that support the arts/ creative sector.	Community Funding Framework for Arts / Creative Sector - funding framework is in development and on track.	On track	Community Funding Framework for Arts/Creative Sector is in development and scheduled for implementation in 2019/2020	On track
3.12 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)	Arts, Social Development and Community Engagement	3.12.1 Closer alignment to child friendly city principles.	3.12.1.1 Implement the Ipswich Youth Advisory Council (IYAC) and IYAC Ambassador Program.	The inaugural meeting of the Ipswich Youth Advisory Council (IYAC) occurred on Saturday, 21 July 2018 at Studio 188, Ipswich. Newly appointed members participated in a facilitated workshop which included early scoping of youth issues and discussion about the role of the Youth Council. Since the facilitated workshop in July 2018, the Ipswich Youth Advisory Council met for an additional (2) monthly meetings in August and September 2018. Key achievements include the development and subsequent adoption of the IYAC Terms of Reference document, identification of group values and principles, selection of two identified priority areas (mental health, diversity and acceptance) and a decision in relation to IYAC group communications.	On track	The Ipswich Youth Advisory Council (IYAC) has been formed and met several times throughout this period. In November IYAC resolved the adoption of rules and procedures regarding its communication protocols. In December IYAC resolved and delivered its first project which was the delivery of hampers for young women at Hannah's House who were experiencing homelessness at Christmas time.	On track
			3.12.1.2 Develop a policy framework to ensure that the City's design and service delivery meets the requirements of a child friendly city.	Scheduled for delivery in Q4.	Yet to commence	Scheduled to commence in Q4	Yet to commence

Strategy 4: Foster collaboration, partnerships and use of evidence to shape service planning and delivery for the benefit of our communities							
3.14 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)	Arts, Social Development and Community Engagement	3.14.1 Coordinated social service delivery informed by social data.	3.14.1.1 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.	Demand for Home Assist remains high, with 2,428 services delivered during the July-September quarter, and 240 new clients registering with the program.	On track	Demand for Home Assist services remained steady throughout the October-December quarter, despite the impact of Christmas/New Year holidays. 2,354 services were delivered during this period, including 189 new client registrations.	On track
Strategy 5: Foster a diverse range of activities to promote sustainable, healthy lifestyles and community well-being							
3.16 Implement a Community Events program across the city that includes community and family activities. (9.4/5.1)	Arts, Social Development and Community Engagement	3.16.1 Greater family participation in public programs.	3.16.1.1 Provide support for the delivery of programs and events for the elderly and those living with disabilities.	Ageing Stronger Active Longer is delivered in partnership with Able Australia offering free forums which provide seniors with the opportunity to learn about maintaining good health and wellbeing. Four workshops were delivered throughout Ipswich between August and September 2018. 1. Seniors Week was held between 18 – 26 August 2018. In Ipswich, this was celebrated with a number of events, including: See, Create, Connect Expo, Marburg Seniors Week Celebrations, First Aid Training, Ageing Stronger, Active Longer Forum, BBQ Breakfast and Seniors Week Cinema Day. Over the course of this time, over 500 seniors took advantage of these activities. Ipswich City Council worked closely with a number of local agencies, groups and individuals to support and deliver these events, in particular the University of Third Age, Able Australia, Marburg Residents Association and Gailles Community House. Fresh Futures Market is an expo style event for people with disabilities to connect with local resources and support services regarding post-school options and opportunities. Fresh Futures Market was delivered on Wednesday 5 September 2018.	Complete	International Day for Persons with Disabilities took place in the format of Sensory Cinema Day in December. This provided community members with a wide array of social and sensory related disabilities the opportunity to attend a free movie in a controlled sensory format. The event was also attended by disability sector partners, with a broad range of information made available to community members on the day. Both post intervention surveying as well as participant anecdotal feedback indicated a very successful and very needed event.	On track
3.17 Develop awareness and education programs relating to health care intervention and prevention, healthy eating, healthy lifestyles and well-being. (9.4/5.2)	Arts, Social Development and Community Engagement	3.17.1 Increased engagement of community members in their own health outcomes.	3.17.1.1 Implement and maintain the 'Words for Wellness' initiative and resources.	The Words for Wellbeing is continuing to provide integrated and planned medical literacy support in collaboration with Hospital, GPs and Allied Health professionals.	Complete	Completed in Qtr 1	Complete
			3.17.1.2 Engage with local community health providers and community to better understand barriers to community health outcomes.	Scheduled for delivery in Q4	Yet to commence	Scheduled for Q4	Yet to commence
			3.17.1.3 Research community health outcomes to determine priority focus areas.	Research regarding mental health in across the Ipswich LGA is on track and scheduled for completion by the end of December 2018.	On track	Research regarding mental health and wellbeing in the Ipswich LGA delayed due to competing priorities. Now scheduled for completion in Q3.	In progress
			3.17.1.4 Partner with health organisations to facilitate the outreach delivery of targeted health services in the community.	Stakeholder engagement is occurring throughout the Ipswich LGA and is on track.	On track	Stakeholder engagement ongoing.	In progress
			3.17.1.5 Develop and implement a program of work to address barriers to community health and facilitate improved health outcomes.	Scheduled for delivery in Q4 or 2019/20	Yet to commence	Scheduled for delivery in Q4 or 2019/20	Yet to commence
3.20 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/*)	Arts, Social Development and Community Engagement	3.20.2 Increased cultural tourism.	3.20.2.1 Deliver a broad range of literary programs and events that facilitate community participation in the arts.	Library Services delivers a diverse range of targeted programs to meet this goal each quarter.	On track	Library Services delivers a diverse range of targeted programs to meet this goal each quarter.	On track

			3.20.2.2 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	The Art Gallery delivers a range of exhibitions and activities that develop the cultural capital of the city.	On track	The Art Gallery develops and delivers a range of exhibitions that develops the cultural capital of the city.	On track
			3.20.2.3 Develop programs and events that build the capacity and capability of local artists/ performers.	<p>The Art Gallery developed and delivered programs with local artists: 'Theory of Flaw' - new work by Matthew Cheyne and 'Entanglement' - new work by Kate Douglas.</p> <p>3.20.2.3 Protégé Master Classes is an arts and cultural initiative targeted at young people aged between twelve (12) and twenty-five (25) years of age and is a capacity-building program focussed on five (5) disciplines: music, dance, drama, visual art and production. The purpose of the program is to inspire young people to pursue their interests in the arts, to equip them with tools and knowledge, build their confidence and create their own works.</p> <p>The six (6) part QMusic Industry Connect music workshop series (presented by Protégé Master Classes) concluded in July 2018 with two workshops titled 'Click Here' and 'The Release Cycle'. Since the completion of the 2018 program, two (2) Ipswich based musicians were given the opportunity to attend September's annual BIGSOUND music conference in the Fortitude Valley, Brisbane.</p> <p>Additionally, Ipswich singer-songwriter, Wild Eyed Wonder aka Dee Bradbery was announced as the recipient of the QMusic Amplify song-writing retreat position for Ipswich. Held in the mountains of Buderim at Heliport Studios, Dee will join other Industry Connect participants from across Queensland in October 2018 for this four (4) day song-writing retreat which gives emerging and developing artists an opportunity to co-write, collaborate, connect and learn.</p>	On track	The Art Gallery developed and delivered programs with local artists this quarter: 'Entanglement - New work by Kate Douglas', 'Ipswich House Portraits' exhibition', 'The Big Draw' activity and the 'Arts Connect' exhibition.	On track
3.20 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/*)	Arts, Social Development and Community Engagement	3.20.2 Increased cultural tourism.	3.20.2.4 Develop a public performance framework to activate public events and spaces.	Scheduled for Q3	Yet to commence	Scheduled for Q3/4	Yet to commence
			3.20.2.5 Manage and develop arts venues and assets.	This quarter has seen targeted focus on the development of programming at Studio 188! to appeal to targeted Ipswich audiences.	On track	Programming both performances and educational programs has progressed with first half of 2019 events scheduled. Work has also commenced on positioning social media communication platforms targeting our youth market for Council's performance venues.	On track
			3.20.2.6 Develop the concept for an Indigenous Cultural Centre that promotes local art, culture and customs. Identify an advocacy pathway.	On hold.	Yet to commence	On hold, pending progression of native title claims.	Yet to commence
Strategy 7: Invest in social infrastructure to build a distinctive Ipswich identity and to maximise economic and social outcomes							
3.27 Develop a new Regional Performing Arts Centre in the Ipswich CBD. (9.4/7.1)	Arts, Social Development and Community Engagement	3.27.1 Obtain 'in-principle' State and Federal Government support.	3.27.1.1 Develop and implement a program of work to deliver Council's Arts and Cultural Strategy.	Implementation of the Arts and Cultural Strategy is underway.	Complete	A new role, Arts and Cultural Coordinator, is currently under consideration, with recruitment to take place in Q3/4. This role will further facilitate the delivery of outcomes within the Arts and Cultural Strategy.	On track
			3.27.1.2 Develop an Advocacy Strategy for the Ipswich Performance Arts Complex.	<p>Advocacy strategy for the IPAC on hold pending decisions regarding Council's longer term capital investment strategy</p> <p>Draft Business Needs Analysis and Business Case completed.</p>	On track	<p>Advocacy strategy for the IPAC on hold pending decisions regarding Council's longer term capital investment strategy. This is under consideration as part of Council's Transformational program of work.</p> <p>Draft Business Needs Analysis and Business Case completed.</p>	Yet to commence
			3.27.1.3 Develop and deliver Public Art Master Plan for the CBD	Public Art Master Plan for the CBD is on track for completion in Q2.	On track	Public Art Master Plan complete and approved by the Executive Leadership Team. Implementation to commence once CBD budget has been confirmed.	Complete

			3.27.1.4 Deliver 'place-making' public art in line with community aspirations.	FUSED Celebrate the Art, Ipswich Festival was held over three days from 7 September to 9 September 2018. The festival included the installation of three new street art murals were painted throughout the City. This Festival gave opportunity for artists to showcase their talents, gain recognition and share their abilities with local residents. These artworks were designed and completed by local artists and can be viewed at Riverheart Parklands, in Ellenborough Street and East Street all in the CBD.	Complete	Quote and/or Tender Consideration Plan is currently under development to facilitate improved processes regarding the commissioning of public art. Anticipate that this will be finalised in Q3.	On track
3.29 Ensure the library services strategy is responsive to the emerging need for a digital approach. (9.4/7.4)	Arts, Social Development and Community Engagement	3.29.1 That the Library's digital strategy aligns to community expectation and Council's digital aspiration.	3.29.1.1 Develop and implement the Library Strategy 2017-2022.	Review of the Library Services strategy "Coping with Growth 2008-26" is currently underway. The community engagement process has been designed to ensure that the community is meaningful engaged throughout this process and that community needs are reflected in the strategic direction of library services and also the delivery of community facilities, more broadly.	On track	The Community Engagement component of Strategy Review has been completed with 10 Focus Groups delivered across the city and a survey with 2,047 responses. These have been provided to the consultant for integration into the final report.	On track
			3.29.1.2 Design and implement a Virtual Library Branch.	The new Library Virtual Branch soft launch occurred at the end of September. Full functionality will be delivered by the end of November.	On track	The Virtual Branch was launched in October, however other system delays have pushed back the implementation of the further enhancements to January 2019	In progress
3.29 Ensure the library services strategy is responsive to the emerging need for a digital approach. (9.4/7.4)			3.29.1.3 Deliver high performing eResource collections	The eResource collection profile has been significantly increased in the new Virtual Branch, the addition of the first digital streaming content via Kanope is also a big enhancement to our service offering.	On track	There is a phased spending plan in place to continually refresh this collection and a pay-per-use procurement model for available eCollections has been implemented to allow simultaneous use by multiple borrowers as an enhancement to the service offering.	On track
			3.29.1.4 Provide digital literacy programming across all age ranges	Effective digital literacy programming for all ages is being delivered to meet target output across all library branches.	On track	Effective digital literacy programming for all ages is being delivered to meet target output across all library branches.	On track

A	B	C	D	E	F	G	H	I
EDM Operational Plan 18-19								
	Key Actions	Department	Key Outcome	Deliverables	1st Qtr Progress Comments 1 Jul 2018 - 30 Sep 2018	1st Qtr Progress Achieved	2nd Qtr Progress Comments 1 Oct 2018 - 31 Dec 2018	2nd Qtr Progress Achieved
1								
2								
3	STRENGTHENING OUR LOCAL ECONOMY AND BUILDING PROSPERITY (JOBS)							
4	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.							
5	Strategy 1: Build partnerships and develop programs to widely promote investment opportunities and support business development and activity in the city							
6	1.1 Promote a major investment pathway within Council that supports investment attraction in key sectors. (9.2/1.1)	Economic Development and Marketing	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.	1.1.1.1 Deliver a relevant program of regular business development events.	The inaugural Defence Ipswich 2018: Integrated Logistics and Sustainment Summit will be held at the University of Queensland Springfield Campus on Tuesday 20 November 2018. The one day Summit will be of national significance and focus on bringing all levels of government and industry to Ipswich in dialogue on Defence industry strategies, projects and opportunities. The Summit will feature keynote addresses, presentations and panel sessions from industry leaders and government. The agenda will also highlight supply chain and workforce opportunities providing Ipswich Defence stakeholders with unparalleled profiling and access to business development prospects. Confirmed speakers include Senator the Hon David Fawcett MP (Assistant Minister for Defence), the Hon David Johnston (Defence Export Advocate) and Dr Tod Mansell (Australian Department of Defence Chief Scientist).	In progress	The inaugural Defence Ipswich 2018 summit was sold out and successfully delivered on Tuesday 20 November 2018. The first Ipswich Central Business Briefing was held on Tuesday 27 November 2018 and attended by 60 traders and stakeholder. The second Ipswich Central Business Briefing is scheduled for March 2019. A 2019 calendar of business events is being drafted and will be promoted to industry by March 2019.	In progress
7				1.1.1.2 Provide proactive and reactive contact to local businesses for general enquiries.	The inaugural Defence Ipswich 2018: Integrated Logistics and Sustainment Summit will be held at the University of Queensland Springfield Campus on Tuesday 20 November 2018. The one day Summit will be of national significance and focus on bringing all levels of government and industry to Ipswich in dialogue on Defence industry strategies, projects and opportunities. The Summit will feature keynote addresses, presentations and panel sessions from industry leaders and government. The agenda will also highlight supply chain and workforce opportunities providing Ipswich Defence stakeholders with unparalleled profiling and access to business development prospects. Confirmed speakers include Senator the Hon David Fawcett MP (Assistant Minister for Defence), the Hon David Johnston (Defence Export Advocate) and Dr Tod Mansell (Australian Department of Defence Chief Scientist).	In progress	The Business Ipswich electronic direct mail is sent fortnightly to 550 subscribed business contacts.	In progress
8				1.1.1.3 Provide leadership in the coordination of valued industry and government partners.	The inaugural Defence Ipswich 2018: Integrated Logistics and Sustainment Summit will be held at the University of Queensland Springfield Campus on Tuesday 20 November 2018. The one day Summit will be of national significance and focus on bringing all levels of government and industry to Ipswich in dialogue on Defence industry strategies, projects and opportunities. The Summit will feature keynote addresses, presentations and panel sessions from industry leaders and government. The agenda will also highlight supply chain and workforce opportunities providing Ipswich Defence stakeholders with unparalleled profiling and access to business development prospects. Confirmed speakers include Senator the Hon David Fawcett MP (Assistant Minister for Defence), the Hon David Johnston (Defence Export Advocate) and Dr Tod Mansell (Australian Department of Defence Chief Scientist).	In progress	City of Ipswich Defence Industry Advisory Committee meetings were held Monday 15 October 2019 and Monday 26 November 2019. Ipswich Tourism Operators Network meeting was held October 26 November. Ipswich Central Business Briefing was held Tuesday 27 November 2018.	In progress
9	1.2 Develop trade and export links to support long-term competitiveness in the Ipswich economy. (9.2/1.2)	Economic Development and Marketing	1.2.1 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.	1.2.1.1 Deliver targeted interstate and international campaigns to attract new businesses to the city.	Following ongoing engagement on Ipswich priorities and opportunities, three TIQ Commissioners requested to visit Ipswich this year to understand more about areas of particular interest - Linda Apelt, Agent General for Queensland and Commissioner to UK and Europe, Patrick Hafenstein, Commissioner to Taiwan, Daniel Kim, Commissioner to Korea. Council's OED liaised with TIQ to facilitated the visits and provide briefings with relevant Council staff and industry stakeholders. The Ipswich Smart City Program was of particular interest to all of the visiting Commissioners and presentations on the overarching program and particular initiatives were provided. Agent General for Queensland and Commissioner to UK and Europe Linda Apelt visited Fire Station 101 and Springfield City Group. Commissioner to Korea Daniel Kim was provided with a briefing on Cooperative and Automated Vehicle Initiative by Council and Department of Transport and Main Roads staff. Commissioner to Taiwan Patrick Hafenstein received a briefing on the region's new approach to waste management and its leadership position	In progress	The Defence Ipswich 2018 summit reached interstate and international markets through marketing, communication, media and stakeholder networks.	In progress

A	B	C	D	E	F	G	H	I
10				1.2.1.2 Support key industry forums creating national awareness and engagement.	Following ongoing engagement on Ipswich priorities and opportunities, three TIQ Commissioners requested to visit Ipswich this year to understand more about areas of particular interest - Linda Apelt, Agent General for Queensland and Commissioner to UK and Europe, Patrick Hafenstein, Commissioner to Taiwan, Daniel Kim, Commissioner to Korea. Council's OED liaised with TIQ to facilitate the visits and provide briefings with relevant Council staff and industry stakeholders. The Ipswich Smart City Program was of particular interest to all of the visiting Commissioners and presentations on the overarching program and particular initiatives were provided. Agent General for Queensland and Commissioner to UK and Europe Linda Apelt visited Fire Station 101 and Springfield City Group. Commissioner to Korea Daniel Kim was provided with a briefing on Cooperative and Automated Vehicle Initiative by Council and Department of Transport and Main Roads staff. Commissioner to Taiwan Patrick Hafenstein received a briefing on the region's new approach to waste management and its leadership position	In progress	Primary partner and contributor to the Future Waste Resources Convention held in Ipswich 11 to 13 October 2019. Attended and represented Ipswich as a speaker at the Smart Cities Week in Sydney 29 to 31 October 2018. Preparations to attend and represent Ipswich at the Australian International Aerospace and Defence Exposition 2019 in Avalon Victoria 26 February to 03 March 2019.	In progress
11				1.2.1.3 Deliver an audit of key industries and businesses aligned to current and potential export markets.	Following ongoing engagement on Ipswich priorities and opportunities, three TIQ Commissioners requested to visit Ipswich this year to understand more about areas of particular interest - Linda Apelt, Agent General for Queensland and Commissioner to UK and Europe, Patrick Hafenstein, Commissioner to Taiwan, Daniel Kim, Commissioner to Korea. Council's OED liaised with TIQ to facilitate the visits and provide briefings with relevant Council staff and industry stakeholders. The Ipswich Smart City Program was of particular interest to all of the visiting Commissioners and presentations on the overarching program and particular initiatives were provided. Agent General for Queensland and Commissioner to UK and Europe Linda Apelt visited Fire Station 101 and Springfield City Group. Commissioner to Korea Daniel Kim was provided with a briefing on Cooperative and Automated Vehicle Initiative by Council and Department of Transport and Main Roads staff. Commissioner to Taiwan Patrick Hafenstein received a briefing on the region's new approach to waste management and its leadership position	In progress	The Defence Ipswich Strategy and the Economic Contribution of Defence to the Ipswich Economy is the first set of industry audits. The Economic and Workforce Development Plan identifies priority industries based on factors of current and potential employment, export and value added.	In progress
12	1.3 Work with adjoining local governments to support shared and complementary economic growth priorities. (9.2/1.3)	Economic Development and Marketing	1.3.1 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.	1.3.1.1 Deliver compelling opportunities for cooperative and co-funded activity.		Yet to commence	The Discover Ipswich Cooperative Marketing Program generated \$45,000 investment from 27 industry partners over the quarter. The Defence Ipswich 2018 summit generated \$76,500 investment from 8 industry partners over the quarter.	In progress
13				1.3.1.2 Provide leadership in the coordination of government, industry and community partners.		Yet to commence	The Economic and Workforce Development Plan has been actively consulted with 26 government, industry and community partners.	In progress
14				1.3.1.3 Provide strong representation of key industries to government trade and investment agencies		Yet to commence	Represented Ipswich at the SEQ Council of Mayors Economic Development Working Group Friday 19 October.	In progress
15				1.3.1.4 Deliver key industry committees providing leadership, collaboration and coordination of effort		Yet to commence	City of Ipswich Defence Industry Advisory Committee and Ipswich Tourism Operators Network are established and operating.	In progress
16	1.4 Utilise the city's increasing multiculturalism to diversify economic opportunity in service provision, business development and employment. (9.2/1.4)	Economic Development and Marketing	1.4.1 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	1.4.1.1 Support community groups or companies progressing innovation initiatives in the city.		Yet to commence	There are currently 15 active members advancing their innovation ideas at Fire Station 101 with 3 new members joining in the quarter.	On track
17				1.4.1.2 Deliver an annual jobs forum to promote employment opportunities and discuss local issues		Yet to commence		Yet to commence
18	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							
19	1.6 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)	Economic Development and Marketing	1.6.1 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.	1.6.1.1 Deliver an innovation program to increase digital technology and skills capability.	The Regional Skills Investment Strategy is an investment of \$9 million over four years that will support the Department of Employment, Small Business and Training to partner with selected regional communities to identify current and emerging jobs and ensure a supply of skilled local people to meet this demand. This past quarter Council was successful in its application for \$350,000 funding over two years to enable the region to identify skills gaps and way forward to equip the workforce with priority in the industries of Defence, Advanced Manufacturing and Food Processing. OED is currently recruiting for this role and it is expected that this position will be filled in October.	In progress	Appointment of the RSIS Project Coordinator in partnership with the Department of Employment, Small Business and Training to identify current and future skills gaps for key Ipswich industries and coordinate relevant training and career pathway outcomes.	In progress

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20	1.7 Ensure state, private and tertiary education facilities match population growth and provide adequate skills and knowledge to support local economy and assist people to have rewarding careers. (9.2/2.3)	Economic Development and Marketing	1.7.1 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.	1.7.1.1 Provide a strong representation of the smart city program to government and private sector	The Regional Skills Investment Strategy is an investment of \$9 million over four years that will support the Department of Employment, Small Business and Training to partner with selected regional communities to identify current and emerging jobs and ensure a supply of skilled local people to meet this demand. This past quarter Council was successful in its application for \$350,000 funding over two years to enable the region to identify skills gaps and way forward to equip the workforce with priority in the industries of Defence, Advanced Manufacturing and Food Processing. OED is currently recruiting for this role and it is expected that this position will be filled in October.	In progress	Represented Ipswich as a speaker at the Smart Cities Week in Sydney 29 to 31 October 2018 where Ipswich was awarded a highly commended in the Leadership City Award category. Represented Ipswich at the SEQ City Deal Governance and Leadership Program Group Tuesday 06 November and the SEQ City Deal Jobs and Skills Program Group Thursday 08 November.	In progress
21				1.7.1.2 Deliver an expanded program of innovation, entrepreneurship, start-up and scale-up services.	The Regional Skills Investment Strategy is an investment of \$9 million over four years that will support the Department of Employment, Small Business and Training to partner with selected regional communities to identify current and emerging jobs and ensure a supply of skilled local people to meet this demand. This past quarter Council was successful in its application for \$350,000 funding over two years to enable the region to identify skills gaps and way forward to equip the workforce with priority in the industries of Defence, Advanced Manufacturing and Food Processing. OED is currently recruiting for this role and it is expected that this position will be filled in October.	In progress	Preparation of the Fire Station 101 Innovation Hub Services Request for Proposal tender which will be in market February 2019 seeking market led proposals for partners to increase the social and economic impact of Fire Station 101.	In progress
22	Strategy 4: Strengthen the local digital economy							
23	1.11 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)	Economic Development and Marketing	1.11.1 Prioritisation and broad integration of the Ipswich Smart City Program.	1.11.1.1 Deliver a large scale high capacity sensor network to facilitate IoT testing and deployment.	The July to September quarter has seen a significant evolution for the Office of Economic Development (OED). It has seen the consolidation of parallel economic development activity such as the Smart City Program, Advancing Regional Innovation Program (ARIP) and Fire Station 101 (FS101) formally come within the management and delivery of OED to streamline service delivery and provide greater utilisation of resources.	On track	Ipswich is the first Council in Queensland to implement Sigfox and LoraWAN sensor networks as part of the Smart City Program and to support Internet of Things applications and testing.	In progress
24				1.11.1.2 Deliver targeted interstate and international campaigns to attract IoT testing and development.	The July to September quarter has seen a significant evolution for the Office of Economic Development (OED). It has seen the consolidation of parallel economic development activity such as the Smart City Program, Advancing Regional Innovation Program (ARIP) and Fire Station 101 (FS101) formally come within the management and delivery of OED to streamline service delivery and provide greater utilisation of resources.	On track		Yet to commence
25				1.11.1.3 Deliver easy access to large scale high quality open city data to enable smart solutions.	The July to September quarter has seen a significant evolution for the Office of Economic Development (OED). It has seen the consolidation of parallel economic development activity such as the Smart City Program, Advancing Regional Innovation Program (ARIP) and Fire Station 101 (FS101) formally come within the management and delivery of OED to streamline service delivery and provide greater utilisation of resources.	On track	Council currently has 72 open data sets available on data.gov.au. The Open Data Policy is due for review in June 2019.	In progress
26				1.11.1.4 Deliver high performing digital assets which drive awareness, engagement and conversion	The July to September quarter has seen a significant evolution for the Office of Economic Development (OED). It has seen the consolidation of parallel economic development activity such as the Smart City Program, Advancing Regional Innovation Program (ARIP) and Fire Station 101 (FS101) formally come within the management and delivery of OED to streamline service delivery and provide greater utilisation of resources.	On track	Content and user experience upgrades made to both ipswich.qld.gov.au and DiscoverIpswich.qld.gov.au in the quarter.	In progress
27	Strategy 6: Diversify the local economy							
28	1.13 Support the development of education and research facilities and technology and knowledge-based industries. (9.2/6.1)	Economic Development and Marketing	1.13.1 Prioritisation and broad integration of the Ipswich Smart City Program.	1.13.1.1 Support increased STEM skills programs and pathways in all Ipswich schools.		In progress		Yet to commence
29				1.13.1.2 Deliver an innovation program to increase digital technology and skills capability		In progress		Yet to commence

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30	1.14 Support economic activity based on retail and hospitality in the existing and proposed centres. (9.2/6.3)	Economic Development and Marketing	1.14.1 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.	1.14.1.1 Deliver a clear and consistent destination marketing plan to increase visitation.	The July to September quarter saw the continuation of the Discover Ipswich campaign. The Discover Ipswich campaign targets day-trippers and short break visitation from Brisbane and south east Queensland catchment with print, television and digital advertising along with partnerships and publicity via media, key influencers and bloggers. Latest data from Tourism Research Australia indicates total visitor arrivals to Ipswich increased 17% or 214,768 visitors to a total 1,450,000 visitors in the 12 months ending December 2017. A worth note is domestic day trips have increased 26% or 234,000 visitors to a total 1,100,000 in the 12 months ending December 2017. A leading indicator for the success of the campaign is measurable consumer engagement across the Discover Ipswich platforms. For example, the DiscoverIpswich.com.au website has generated a record 134,500 unique visitors and social media channels have generated 127,989 consumer engagements to date.	On track	The Destination Management Plan is the overarching framework for Council's destination marketing to increase visitation. The Discover Ipswich South East Queensland marketing campaign continued over the quarter.	In progress
31	1.15 Support tourism opportunities based on heritage assets, events, motor and adventure sports, eco-tourism and nature-based recreation, rural areas and farm-based tourism. (9.2/6.4)	Economic Development and Marketing	1.15.1 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.	1.15.1.1 Deliver a targeted publicity plan promoting key products and experiences.	The July to September quarter saw the continuation of the Discover Ipswich campaign. The Discover Ipswich campaign targets day-trippers and short break visitation from Brisbane and south east Queensland catchment with print, television and digital advertising along with partnerships and publicity via media, key influencers and bloggers. Latest data from Tourism Research Australia indicates total visitor arrivals to Ipswich increased 17% or 214,768 visitors to a total 1,450,000 visitors in the 12 months ending December 2017. A worth note is domestic day trips have increased 26% or 234,000 visitors to a total 1,100,000 in the 12 months ending December 2017. A leading indicator for the success of the campaign is measurable consumer engagement across the Discover Ipswich platforms. For example, the DiscoverIpswich.com.au website has generated a record 134,500 unique visitors and social media channels have generated 127,989 consumer engagements to date.	On track	As part of the Discover Ipswich South East Queensland marketing campaign, 38 destination articles were produced and distributed over the quarter.	In progress
32				1.15.1.2 Deliver a tourism infrastructure investment opportunities plan.	The July to September quarter saw the continuation of the Discover Ipswich campaign. The Discover Ipswich campaign targets day-trippers and short break visitation from Brisbane and south east Queensland catchment with print, television and digital advertising along with partnerships and publicity via media, key influencers and bloggers. Latest data from Tourism Research Australia indicates total visitor arrivals to Ipswich increased 17% or 214,768 visitors to a total 1,450,000 visitors in the 12 months ending December 2017. A worth note is domestic day trips have increased 26% or 234,000 visitors to a total 1,100,000 in the 12 months ending December 2017. A leading indicator for the success of the campaign is measurable consumer engagement across the Discover Ipswich platforms. For example, the DiscoverIpswich.com.au website has generated a record 134,500 unique visitors and social media channels have generated 127,989 consumer engagements to date.	On track	The Tourism Infrastructure Investment Opportunities Plan has been completed and planning has commenced with the Office of Economic Development regarding its market engagement.	In progress
33				1.15.1.3 Provide an enhanced visitor experience through services, information and facilities.	The July to September quarter saw the continuation of the Discover Ipswich campaign. The Discover Ipswich campaign targets day-trippers and short break visitation from Brisbane and south east Queensland catchment with print, television and digital advertising along with partnerships and publicity via media, key influencers and bloggers. Latest data from Tourism Research Australia indicates total visitor arrivals to Ipswich increased 17% or 214,768 visitors to a total 1,450,000 visitors in the 12 months ending December 2017. A worth note is domestic day trips have increased 26% or 234,000 visitors to a total 1,100,000 in the 12 months ending December 2017. A leading indicator for the success of the campaign is measurable consumer engagement across the Discover Ipswich platforms. For example, the DiscoverIpswich.com.au website has generated a record 134,500 unique visitors and social media channels have generated 127,989 consumer engagements to date.	On track	Over the quarter the Visitor Information Centre handled 4,371 customer enquiries and managed five bus groups catering for 300 people.	In progress
34				1.15.1.4 Support the attraction and maximisation of a portfolio of major events across the city.	The July to September quarter saw the continuation of the Discover Ipswich campaign. The Discover Ipswich campaign targets day-trippers and short break visitation from Brisbane and south east Queensland catchment with print, television and digital advertising along with partnerships and publicity via media, key influencers and bloggers. Latest data from Tourism Research Australia indicates total visitor arrivals to Ipswich increased 17% or 214,768 visitors to a total 1,450,000 visitors in the 12 months ending December 2017. A worth note is domestic day trips have increased 26% or 234,000 visitors to a total 1,100,000 in the 12 months ending December 2017. A leading indicator for the success of the campaign is measurable consumer engagement across the Discover Ipswich platforms. For example, the DiscoverIpswich.com.au website has generated a record 134,500 unique visitors and social media channels have generated 127,989 consumer engagements to date.	On track	Over the quarter the focus has been on negotiations with CMC Rocks regarding camp ground leasing and negotiations with Supercars regarding the 2019 and 2020 contract.	In progress

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35				1.15.1.5 Support tourism operators providing leadership, collaboration and coordination of effort.	The July to September quarter saw the continuation of the Discover Ipswich campaign. The Discover Ipswich campaign targets day-trippers and short break visitation from Brisbane and south east Queensland catchment with print, television and digital advertising along with partnerships and publicity via media, key influencers and bloggers. Latest data from Tourism Research Australia indicates total visitor arrivals to Ipswich increased 17% or 214,768 visitors to a total 1,450,000 visitors in the 12 months ending December 2017. A worth note is domestic day trips have increased 26% or 234,000 visitors to a total 1,100,000 in the 12 months ending December 2017. A leading indicator for the success of the campaign is measurable consumer engagement across the Discover Ipswich platforms. For example, the DiscoverIpswich.com.au website has generated a record 134,500 unique visitors and social media channels have generated 127,989 consumer	On track	Ipswich Tourism Operators Network meeting was held October 26 November. The Discover Ipswich Cooperative Marketing Program generated \$45,000 investment from 27 industry partners over the quarter.	In progress
36	1.16 Support transport, logistics, and manufacturing industries, particularly where local SEQ Western Corridor products and agriculture are used. (9.2/6.5)	Economic Development and Marketing	1.16.1 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.	1.16.1.1 Support businesses who are actively exporting or representing the city in target markets	Each quarter OED engages with a diverse network of government, industry groups and private sector stakeholders. The purpose of these connections is to provide relevant services, represent the interests of the city and facilitate opportunities which advance the priorities and objectives of the region. Over the July to September quarter some of those engagements were Jennifer Howard MP, Jo-Ann Miller MP, Shayne Neumann MP, Ipswich Chamber of Commerce, Springfield Chamber of Commerce, Bremer Chamber of Commerce, Department of State Development, Manufacturing, Infrastructure and Planning, Department of Innovation and Tourism Industry Development, Department of Education, Training and Employment, Office of the Minister for Innovation and Tourism Industry Development, Office of the Assistant Minister for Trade, Tourism and Investment, Trade and Investment Queensland, Austrade, Biofutures Queensland, Jobs Queensland, Motor Trades Association of Queensland, Queensland Urban Utilities, South East Queensland Council of Mayors, RAAF Base Amberley, Sumitomo Group Companies, Springfield City Group, Sekisui House, Sunny Queen Farms, Telstra, Australian Land Forces 2018 Conference, International Education and Training Summit 2018, CEDA State of the State Address, Queensland State Budget Address	On track	Each quarter the Office of Economic Development engages with a diverse network of government and industry stakeholders.	In progress
37				1.16.1.2 Provide assistance and advocacy for key industries including trends, opportunities and matters of planning and land use	Each quarter OED engages with a diverse network of government, industry groups and private sector stakeholders. The purpose of these connections is to provide relevant services, represent the interests of the city and facilitate opportunities which advance the priorities and objectives of the region. Over the July to September quarter some of those engagements were Jennifer Howard MP, Jo-Ann Miller MP, Shayne Neumann MP, Ipswich Chamber of Commerce, Springfield Chamber of Commerce, Bremer Chamber of Commerce, Department of State Development, Manufacturing, Infrastructure and Planning, Department of Innovation and Tourism Industry Development, Department of Education, Training and Employment, Office of the Minister for Innovation and Tourism Industry Development, Office of the Assistant Minister for Trade, Tourism and Investment, Trade and Investment Queensland, Austrade, Biofutures Queensland, Jobs Queensland, Motor Trades Association of Queensland, Queensland Urban Utilities, South East Queensland Council of Mayors, RAAF Base Amberley, Sumitomo Group Companies, Springfield City Group, Sekisui House, Sunny Queen Farms, Telstra, Australian Land Forces 2018 Conference, International Education and Training Summit 2018, CEDA State of the State Address,	On track	Each quarter the Office of Economic Development engages with a diverse network of government and industry stakeholders.	In progress
38	1.17 Support traditional agricultural production and rural activities. (9.2/6.6)	Economic Development and Marketing	1.17.1 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	1.17.1.1 Support businesses who are actively exporting or representing the city in target markets	Each quarter OED engages with a diverse network of government, industry groups and private sector stakeholders. The purpose of these connections is to provide relevant services, represent the interests of the city and facilitate opportunities which advance the priorities and objectives of the region. Over the July to September quarter some of those engagements were Jennifer Howard MP, Jo-Ann Miller MP, Shayne Neumann MP, Ipswich Chamber of Commerce, Springfield Chamber of Commerce, Bremer Chamber of Commerce, Department of State Development, Manufacturing, Infrastructure and Planning, Department of Innovation and Tourism Industry Development, Department of Education, Training and Employment, Office of the Minister for Innovation and Tourism Industry Development, Office of the Assistant Minister for Trade, Tourism and Investment, Trade and Investment Queensland, Austrade, Biofutures Queensland, Jobs Queensland, Motor Trades Association of Queensland, Queensland Urban Utilities, South East Queensland Council of Mayors, RAAF Base Amberley, Sumitomo Group Companies, Springfield City Group, Sekisui House, Sunny Queen Farms, Telstra, Australian Land Forces 2018 Conference, International Education and Training Summit 2018, CEDA State of the State Address,	On track	Each quarter the Office of Economic Development engages with a diverse network of government and industry stakeholders.	In progress

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39				1.17.1.2 Provide assistance and advocacy for key industries including trends, opportunities and matters of planning and land use	Each quarter OED engages with a diverse network of government, industry groups and private sector stakeholders. The purpose of these connections is to provide relevant services, represent the interests of the city and facilitate opportunities which advance the priorities and objectives of the region. Over the July to September quarter some of those engagements were Jennifer Howard MP, Jo-Ann Miller MP, Shayne Neumann MP, Ipswich Chamber of Commerce, Springfield Chamber of Commerce, Bremer Chamber of Commerce, Department of State Development, Manufacturing, Infrastructure and Planning, Department of Innovation and Tourism Industry Development, Department of Education, Training and Employment, Office of the Minister for Innovation and Tourism Industry Development, Office of the Assistant Minister for Trade, Tourism and Investment, Trade and Investment Queensland, Austrade, Biofutures Queensland, Jobs Queensland, Motor Trades Association of Queensland, Queensland Urban Utilities, South East Queensland Council of Mayors, RAAF Base Amberley, Sumitomo Group Companies, Springfield City Group, Sekisui House, Sunny Queen	On track	Each quarter the Office of Economic Development engages with a diverse network of government and industry stakeholders.	In progress
40	1.18 Support emerging and niche agricultural enterprises in rural areas. (9.2/6.7)	Economic Development and Marketing	1.18.1 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.	1.18.1.1 Support businesses who are actively exporting or representing the city in target markets	Each quarter OED engages with a diverse network of government, industry groups and private sector stakeholders. The purpose of these connections is to provide relevant services, represent the interests of the city and facilitate opportunities which advance the priorities and objectives of the region. Over the July to September quarter some of those engagements were Jennifer Howard MP, Jo-Ann Miller MP, Shayne Neumann MP, Ipswich Chamber of Commerce, Springfield Chamber of Commerce, Bremer Chamber of Commerce, Department of State Development, Manufacturing, Infrastructure and Planning, Department of Innovation and Tourism Industry Development, Department of Education, Training and Employment, Office of the Minister for Innovation and Tourism Industry Development, Office of the Assistant Minister for Trade, Tourism and Investment, Trade and Investment Queensland, Austrade, Biofutures Queensland, Jobs Queensland, Motor Trades Association of Queensland, Queensland Urban Utilities, South East Queensland Council of Mayors, RAAF Base Amberley, Sumitomo Group Companies, Springfield City Group, Sekisui House, Sunny Queen Farms, Telstra, Australian Land Forces 2018 Conference, International Education and Training Summit 2018, CEDA State of the State Address, Queensland State Budget Address	On track	Each quarter the Office of Economic Development engages with a diverse network of government and industry stakeholders.	In progress
41				1.18.1.2 Provide assistance and advocacy for key industries including trends, opportunities and matters of planning and land use	Each quarter OED engages with a diverse network of government, industry groups and private sector stakeholders. The purpose of these connections is to provide relevant services, represent the interests of the city and facilitate opportunities which advance the priorities and objectives of the region. Over the July to September quarter some of those engagements were Jennifer Howard MP, Jo-Ann Miller MP, Shayne Neumann MP, Ipswich Chamber of Commerce, Springfield Chamber of Commerce, Bremer Chamber of Commerce, Department of State Development, Manufacturing, Infrastructure and Planning, Department of Innovation and Tourism Industry Development, Department of Education, Training and Employment, Office of the Minister for Innovation and Tourism Industry Development, Office of the Assistant Minister for Trade, Tourism and Investment, Trade and Investment Queensland, Austrade, Biofutures Queensland, Jobs Queensland, Motor Trades Association of Queensland, Queensland Urban Utilities, South East Queensland Council of Mayors, RAAF Base Amberley, Sumitomo Group Companies, Springfield City Group, Sekisui House, Sunny Queen Farms, Telstra, Australian Land Forces 2018 Conference, International Education and Training Summit 2018, CEDA State of the State Address,	On track	Each quarter the Office of Economic Development engages with a diverse network of government and industry stakeholders.	In progress
42	1.19 Research, monitor and review market and investment trends to identify opportunities for new business activities. (9.2/6.8)	Economic Development and Marketing	1.19.1 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	1.19.1.1 Deliver an advocacy and engagement plan focused on economic and workforce priorities.	The Economic and Workforce Development Plan sets a clear platform of data and evidence aligned with the State Government's South East Queensland Regional Plan. It prioritises the resources of Council towards the industries and activities which have the greatest potential to generate increased employment, export or value added economic impact. This quarter the Economic and Workforce Development Plan was circulated to 26 stakeholder groups for consultation, feedback has been received and the document updated. The Office of Economic Development Economic and Workforce Development Plan has been recognised by Economic Development Australia and are a finalist in the award for Economic Strategic Thinking at the National Economic Development Australia conference being held in Rockhampton in October.	On track	Over the quarter there has been an increased level of discussion and activity regarding city priorities and advocacy between Council officers, the Interim Administrator and the Interim Management Committee. This work is now primarily being facilitated through Transformational Project 18 - Establishing a framework to prioritise major projects.	In progress

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43				1.19.1.2 Support the establishment of key industry centres of excellence	The Economic and Workforce Development Plan sets a clear platform of data and evidence aligned with the State Government's South East Queensland Regional Plan. It prioritises the resources of Council towards the industries and activities which have the greatest potential to generate increased employment, export or value added economic impact. This quarter the Economic and Workforce Development Plan was circulated to 26 stakeholder groups for consultation, feedback has been received and the document updated. The Office of Economic Development Economic and Workforce Development Plan has been recognised by Economic Development Australia and are a finalist in the award for Economic Strategic Thinking at the National Economic Development Australia conference being held in Rockhampton in October.	On track	Provided a submission to State Development regarding the Queensland Defence Supply Chain Hub in Ipswich. Commenced discussions with industry based partners regarding a National Mobility Centre of Excellence leveraging the DTMR CAVI program based out of FS101.	On track
44				1.19.1.3 Deliver a suite of industry capability reports auditing the industry eco-system to identify size, scale, capabilities and priorities	The Economic and Workforce Development Plan sets a clear platform of data and evidence aligned with the State Government's South East Queensland Regional Plan. It prioritises the resources of Council towards the industries and activities which have the greatest potential to generate increased employment, export or value added economic impact. This quarter the Economic and Workforce Development Plan was circulated to 26 stakeholder groups for consultation, feedback has been received and the document updated. The Office of Economic Development Economic and Workforce Development Plan has been recognised by Economic Development Australia and are a finalist in the award for Economic Strategic Thinking at the National Economic Development Australia conference being held in Rockhampton in October.	On track	The Defence Ipswich Strategy and the Economic Contribution of Defence to the Ipswich Economy is the first set of industry audits.	In progress
45	MANAGING GROWTH AND DELIVERING KEY INFRASTRUCTURE							
46	Goal 2: Plan and develop a vibrant and sustainable city that accommodates the needs of a diverse and growing population and economy.							
47	Strategy 1: Develop a compact, sustainable, mixed use urban form that supports community and economy development							
48	2.5 Establish a network of regionally significant and local business and industry activity nodes. (9.3/1.5)	Economic Development and Marketing	2.5.1 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.	2.5.1.1 Provide strong representation of key industries to government, trade and investment agencies, bilateral chambers and industry allies		In progress	Each quarter the Office of Economic Development engages with a diverse network of government and industry stakeholders.	In progress
49				2.5.1.2 Provide strong representation of the city in relevant government, community and industry forums		In progress	Each quarter the Office of Economic Development engages with a diverse network of government and industry stakeholders.	In progress
50	CARING FOR OUR COMMUNITY							
51	Goal 3: Create a city that values its past and embraces opportunities to work together for the betterment of the community.							
52	Strategy 1: Inform, educate and celebrate with the community those elements of our history that have shaped our identity							
53	3.1 Develop a clear understanding of what unites us and forms the city's identity. (9.4/1.1)	Economic Development and Marketing	3.1.1 Active citizen and stakeholder engagement informing strategic marketing and communications.	3.1.1.1 Support a citywide business awards program which recognises local business success.	Marketing Services engaged Symplicit, a customer-led innovation consultancy to undertake staff workshops and resident and SME interviews to develop a series of resident 'personas'. The personas can be used to better understand the behaviours and motivations of groups of residents to inform the channel and content most effective for the relevant audience. Creating content and campaigns that resonate aims to improve the experience and engagement with the organisation and deliver stronger results for council programs.	On track	Discussions with the three Chamber of Commerce continue regarding their individual business awards and the potential for a whole-of-city program.	In progress
54				3.1.1.2 Deliver a contemporary, clear and consistent positioning and narrative representing the city.	Marketing Services engaged Symplicit, a customer-led innovation consultancy to undertake staff workshops and resident and SME interviews to develop a series of resident 'personas'. The personas can be used to better understand the behaviours and motivations of groups of residents to inform the channel and content most effective for the relevant audience. Creating content and campaigns that resonate aims to improve the experience and engagement with the organisation and deliver stronger results for council programs.	On track	Over the quarter the Marketing Services Branch has been updating the Council Style Guide. Some recommendations will be presented to Council for consideration in February / March.	In progress
55				3.1.1.3 Support groups, businesses and partners who are actively and positively representing the city	Marketing Services engaged Symplicit, a customer-led innovation consultancy to undertake staff workshops and resident and SME interviews to develop a series of resident 'personas'. The personas can be used to better understand the behaviours and motivations of groups of residents to inform the channel and content most effective for the relevant audience. Creating content and campaigns that resonate aims to improve the experience and engagement with the organisation and deliver stronger results for council programs.	On track	Each quarter the Office of Economic Development engages with a diverse network of government and industry stakeholders.	In progress
56	3.2 Strengthen Council's branding of Ipswich to align with our identity and changing communities. (9.4/1.3)	Economic Development and Marketing	3.2.1 Active citizen and stakeholder engagement informing strategic marketing and communications.	3.2.1.1 Deliver the city's most recognised local business news update, research and analysis.	Marketing Services engaged Symplicit, a customer-led innovation consultancy to undertake staff workshops and resident and SME interviews to develop a series of resident 'personas'. The personas can be used to better understand the behaviours and motivations of groups of residents to inform the channel and content most effective for the relevant audience. Creating content and campaigns that resonate aims to improve the experience and engagement with the organisation and deliver stronger results for council programs.	On track	The Business Ipswich electronic direct mail is sent fortnightly to 550 subscribed business contacts.	In progress

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57				3.2.1.2 Provide all businesses with free access to high quality Ipswich video, image and copy assets.	Marketing Services engaged Symplicit, a customer-led innovation consultancy to undertake staff workshops and resident and SME interviews to develop a series of resident 'personas'. The personas can be used to better understand the behaviours and motivations of groups of residents to inform the channel and content most effective for the relevant audience. Creating content and campaigns that resonate aims to improve the experience and engagement with the organisation and	On track	A variety of material has been provided on request over the quarter.	In progress
58				3.2.1.3 Deliver targeted interstate and international campaigns to represent the city.	Marketing Services engaged Symplicit, a customer-led innovation consultancy to undertake staff workshops and resident and SME interviews to develop a series of resident 'personas'. The personas can be used to better understand the behaviours and motivations of groups of residents to inform the channel and content most effective for the relevant audience. Creating content and campaigns that resonate aims to improve the experience and engagement with the organisation and deliver stronger results for council programs.	On track	The Defence Ipswich 2018 summit reached interstate and international markets through marketing, communication, media and stakeholder networks.	In progress
59	LISTENING, LEADING AND FINANCIAL MANAGEMENT							
60	Goal 5: Visionary and accessible leadership is provided that consults and communicates on key decisions and delivers sound financial management and good governance outcomes.							
61	Strategy 1: The Mayor and Councillors represent the Ipswich Community and provide strong and visionary leadership							
62	5.1 The accessibility to and the visibility of the Mayor and Councillors are maintained. (9.6/1.1)	Economic Development and Marketing	5.1.1 Maintain the accessibility of mayor and elected members in public and media platforms.	5.1.1.1 Deliver a contemporary, clear and consistent positioning and narrative representing the city.	Marketing Services engaged Symplicit, a customer-led innovation consultancy to undertake staff workshops and resident and SME interviews to develop a series of resident 'personas'. The personas can be used to better understand the behaviours and motivations of groups of residents to inform the channel and content most effective for the relevant audience. Creating content and campaigns that resonate aims to improve the experience and engagement with the organisation and deliver stronger results for council programs.	In progress	Over the quarter Ipswich First generated over 130,000 page views and achieved an 84% increase in reach 2018 compared to 2017.	In progress

ATTACHMENT C

FCS Operational Plan 18-19								
Key Actions	Department	Key Outcome	Deliverables	Responsible Officer	1st Qtr Progress Comments 1 Jul 2018 - 30 Sep 2018	1st Qtr Progress Achieved	2nd Qtr Progress Comments 1 Oct 2018 - 31 Dec 2018	2nd Qtr Progress Achieved
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 2: Invest in data collection, analysis and targeted research to provide the evidence base for development of strategy and resource								
3.8 Increase the use of on-line and digital communications to deliver and promote services and information to the community. (9.4/2.5)	Finance and Corporate Services	3.8.1 Prioritisation and broad integration of the Ipswich Smart City Program.	3.8.1.1 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.	Tony Welsh	Data Platform has been established. Monitoring of integration and remaining device migration from Rosewood and North Ipswich precincts is being undertaken.	On track	Monitoring of integration and remaining device migration from Rosewood and North Ipswich precinct continues to progress.	On track
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								
5.1 The accessibility to and the visibility of the Mayor and Councillors are maintained. (9.6/1.1)	Finance and Corporate Services	5.1.1 Mayor's office and electorate offices have capacity, resources and visibility within the community.	5.1.1.1 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.	Greg Thomas	Ongoing management of Mayor's office and electorate office capacity and resourcing. All offices remain functional under the Interim Administrator to ensure ongoing service delivery to the community.	On track	Ongoing management of Mayor's office and electorate office capacity and resourcing. All offices (with the exception of the Division 7 office) remain functional under the Interim Administrator to ensure ongoing service delivery to the community. The Division 9 office is operating with reduced hours.	On track
5.2 The Mayor and Councillors continue to promote and advocate on behalf of the city and the community. (9.6/1.2)	Finance and Corporate Services	5.2.1 Elected members undertake roles and responsibilities to a high standard.	5.2.1.1 Support and provide guidance for elected members in accordance with the Act and Code of Conduct	Greg Thomas	The Interim Administrator supported by the Interim Management Committee are ensuring the ongoing delivery of Elected member activities.	On track	The Interim Administrator supported by the Interim Management Committee are ensuring the ongoing delivery of elected member activities.	On track
			5.2.1.2 Respond effectively to issues impacting on the City and community.	Greg Thomas	The Interim Administrator supported by the Interim Management Committee are ensuring the ongoing delivery of Elected member activities.	On track	The Interim Administrator supported by the Interim Management Committee are ensuring the ongoing delivery of elected member activities.	On track
			5.2.1.3 Ensure effective, timely and responsible policy and decision making.	Greg Thomas	The Interim Administrator supported by the Interim Management Committee are ensuring the ongoing delivery of Elected member activities.	On track	The Interim Administrator supported by the Interim Management Committee are ensuring the ongoing delivery of elected member activities.	On track
		5.2.2 Monitor and review Council's performance, strategic and operational reporting.	5.2.2.1 Develop prioritised Reference Architectures and Roadmaps to guide ICT investment in existing key business domains to improve capabilities and opportunities	Tony Welsh	Priorities for 18/19 financial year have been identified as: 1) ERP/Finance Progress has been made on the Target State for ERP/Finance however work is currently on-hold pending confirmation of senior stakeholders. 80% complete with target completion date of Q2. 2) Asset Management Concept has been completed however significant effort is still required to confirm product evaluation & selection. Anticipate completion in Q3. 3) Business Intelligence Has not yet been started. Will be a challenge to complete this financial year.	In progress	1) ERP/Finance This is in draft however is waiting on the stabilisation of leadership to support further socialisation and endorsement 2) Asset Management This has not yet started and is pending clarity and engagement with Transformational Project #4 Asset Management Framework 3) Business Intelligence This has not yet started and is pending clarity and engagement with Transformational Project #4 Reporting Framework	In progress
		5.2.2.2 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	Tony Welsh	The ICT Contract Management Framework has been developed. Implementation and operationalisation of the Framework is planned for completion in the 18/19 financial year however is dependant upon the outcomes of the Corporate Procurement review.	In progress	The ICT Contract Management Framework has been developed. Implementation and operationalisation is still planned for completion in the 18/19 financial year however is dependant upon the finalisation of findings and recommendations from the Corporate Procurement Review.	In progress	
		5.2.2.3 Monitor and review Council's performance, strategic and operational reporting to ensure alignment to strategic and operational activities in accordance with the Act.	Greg Thomas	Ongoing business performance reporting and quarterly reporting against the Operational Plan. Preparations underway for the 2017-2018 Annual Report	On track	Ongoing business performance reporting and quarterly reporting against the Operational Plan for 2018-2019. The 2017-2018 Annual Report is available on Council's website.	On track	

Strategy 2: Provide comprehensive and meaningful community engagement to inform Council decision making								
5.5 Council maintains a key focus on customer service and meeting the needs of the community. (9.6/2.3)	Finance and Corporate Services	5.5.1 Meet or exceed corporate targets for customer service standards.	5.5.1.1 Achieve first-point-of-contact resolution when answering customer enquiries to targeted service standard	Richard Bennett	92% Achieved vs Target 80%	On track	91% Achieved vs Target 80%	On track
			5.5.1.2 Answer incoming customer calls directly in a timely manner	Richard Bennett	88% vs Target 85%	On track	86% vs Target 85%	On track
			5.5.1.3 Ensure rate arrears are kept low to targeted service standard	Richard Bennett	2.19% vs Target of 1.85%	On track	2.52% vs Target of 1.85%	On track
			5.5.1.4 Complete customer service requests in a timely manner to targeted service standard	Richard Bennett	99% Achieved vs Target 98%	On track	100% Achieved vs Target 98%	On track
			5.5.1.5 Register and task all types of incoming Council mail in a timely manner to targeted service standard	Richard Bennett	100% Achieved vs Target of 98%	On track	100% Achieved vs Target of 98%	On track
			5.5.1.6 Register and task all types of incoming Council emails in a timely manner to targeted service standard	Richard Bennett	100% Achieved vs Target of 98%	On track	99% Achieved vs Target of 98%	On track
			5.5.1.7 Develop and Implement agreed Line of Sight Program, projects or project elements.	Richard Bennett	Completed per LOS timelines	On track	Completed per LOS timelines	On track
Strategy 3: Implement initiatives that strengthen governance skills and knowledge.								
5.6 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)	Finance and Corporate Services	5.6.1 Council continues to provide training, development and resources to Councillors and staff to enable and support, effective, informed, timely and impartial decision making.	5.6.1.1 Deliver training, development and resources to Councillors and staff to enable and support effective, information, timely and impartial decision making.	Greg Thomas	Ethics awareness training procurement commenced in Quarter 1. Hr strategy to be developed in accordance with the objectives of the HR transformational project. Performance measures to be developed in alignment with HR strategy	In progress	Relevant training continues to be rolled out as required to identified staff.	On track
			5.6.1.2 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.	Maria Pawluczyk	Ethics awareness training procurement commenced in Quarter 1. Hr strategy to be developed in accordance with the objectives of the HR transformational project. Performance measures to be developed in alignment with HR strategy	Yet to commence	Ethics awareness training postponed. Delivered Good Decisions/ Managing Risks to CEO and Senior Managers groups through Queensland Ombudsman in Quarter 1. Commence roll out of same during qtr 2 to all managers and supervisors across Council. HR strategy to be developed in accordance with the objectives of the HR transformational project. Performance measures to be developed in alignment with HR strategy	On track
			5.6.1.3 Develop an HR Strategy and business plan that aligns with organisational strategies and goals	Maria Pawluczyk	Ethics awareness training procurement commenced in Quarter 1. Hr strategy to be developed in accordance with the objectives of the HR transformational project. Performance measures to be developed in alignment with HR strategy	Yet to commence	Ethics awareness training postponed. Delivered Good Decisions/ Managing Risks to CEO and Senior Managers groups through Queensland Ombudsman in Quarter 1. Commence roll out of same during qtr 2 to all managers and supervisors across Council. HR strategy to be developed in accordance with the objectives of the HR transformational project. Performance measures to be developed in alignment with HR strategy	On track
			5.6.1.4 Develop effective performance measures that ensure HR services meet business stakeholder needs.	Maria Pawluczyk	Ethics awareness training procurement commenced in Quarter 1. Hr strategy to be developed in accordance with the objectives of the HR transformational project. Performance measures to be developed in alignment with HR strategy	Yet to commence	HR strategy to be developed in accordance with the objectives of the HR transformational project. Performance measures to be developed in alignment with HR strategy	Yet to commence
			5.6.1.5 Implement employee awareness sessions through the Line of Sight program to improve customer focus and employee behaviours.	Maria Pawluczyk	Ethics awareness training procurement commenced in Quarter 1. Hr strategy to be developed in accordance with the objectives of the HR transformational project. Performance measures to be developed in alignment with HR strategy	In progress	Delivery continues of awareness session	In progress
5.7 Council information is accurate and managed effectively to ensure appropriate access, confidentiality and security. (9.6/3.2)	Finance and Corporate Services	5.7.1 Maintain an open and transparent approach to information.	5.7.1.1 Ensure Corporate policies and procedures are current.	Greg Thomas	Council's policies and procedures are reviewed on an annual basis. As part of the Governance Review and Interim Administrator activities, a full review of Policies and Procedures has been identified.	On track	The cyclical review of Council's policies and procedures is continuing. Transformational Project TP#9 has been formed as part of the Governance Review to undertake a full review of Council's Policies and Procedures	In progress
			5.7.1.2 RTI and Privacy applications are received and processed within applicable timeframes.	Greg Thomas	17 Right to Information and 3 Information Privacy Applications received in this quarter and processed within applicable timeframes	On track	9 Right to Information (RTI) and 3 Information Privacy Applications (IP) received in the quarter, 6 RTI and 2 IP were processed within applicable timeframes with 3 RTI and 1 IP ongoing but still within applicable timeframes	On track

			5.7.1.3 Administrative Action Complaints, Privacy and Publication Scheme Complaints and external agency reviews are processed within legislative timeframes.	Greg Thomas	6 Administrative Action Complaints, 0 Privacy Complaints and 0 Publication Scheme Complaints were processed within applicable timeframes	On track	7 Administrative Action Complaints, 0 Privacy Complaints, 0 Publication Scheme Complaints, 0 Ombudsman complaints and 6 general complaints were processed within applicable timeframes	On track
			5.7.1.4 Provide greater ease of use and functionality of external interfaces to provide greater transparency to constituents.	Tony Welsh	Continuing provision of Open Data through the Data.Gov.Au Ipswich City Council open data portal. Provisioning of a new Public Web Mapping capability for the current Ipswich City Planning Scheme (at maps.ipswich.qld.gov.au/weave/planscheme.html) has commenced.	On track	Continuing provisioning of Open Data through the Data.Gov.Au Ipswich City Council open data portal. Provisioning of a new Public Web Mapping capability for the current Ipswich City Planning Scheme continues.	On track
			5.7.1.5 Implement an electronic solution for Committee and Council meetings to provide an innovative and transparent online meetings management solution.	Greg Thomas	Council is in the process of finalising UAT on the electronic solution for Committee. Training on the system is scheduled for November.	On track	Extensive testing undertaken of the electronic solution for Committee. Currently preparing procedural manuals with roll-out in March 2019 and go live in April 2019.	On track
		5.7.2 Review and maintain Council's enterprise risk management framework	5.7.2.1 Implement and embed an Enterprise Risk Management Program.	Greg Thomas	Stage 2 of the Enterprise Risk Management Program is currently being developed with the view to embed, monitor and report on risk management within Council. The Interim Administrator has identified this program as a priority project going forward.	On track	The implementation of the existing Enterprise Risk Management Framework (ERM) is largely on hold as the review of the ERM forms a key component of the Transformational Project TP#7 Review and Implement the Risk Management Framework (part of the Governance Review).	In progress
			5.7.2.2 Implement regular monitoring and reporting of strategic and operational risks.	Greg Thomas	Operational Risk Registers have been captured in CAMMS. Strategic Risk Register is in the process of being finalised. Stage 2 of the Enterprise Risk Management Program is currently being developed with the view to embed, monitor and report on risk management within Council. The Interim Administrator has identified this program as a priority project going forward.	On track	Operational risk components continue to be reviewed quarterly. The use of CAMMS moving forward is under review. The ongoing monitoring and reporting of risk is capture in the scope of TP#7.	In progress
Strategy 4: Maintain a financially sustainable and resilient approach to budgeting								
5.8 Aim to operate Council's finances with a modest surplus. (9.6/4.1)	Finance and Corporate Services	5.8.1 Ensure sound budgeting principles consistent with long-term financial targets.	5.8.1.1 Ensure the contract management framework improves productivity and performance of ICT contracts and assets	Tony Welsh	The principles of the ICT Contract Management Framework are currently being applied to ICT strategic contracts as part of a staged rollout of the Framework. Full implementation and operationalisation is dependant upon the outcomes of the Corporate Procurement review.	On track	The principles of the ICT Contract Management Framework continue to be applied to ICT strategic contracts as part of a staged rollout of the Framework. Full implementation and operationalisation is dependant upon the finalisation of the findings and recommendations from the Corporate Procurement Review.	In progress
			5.8.1.2 Regularly update and review Council's long term financial plan (LTFP)	Jeffrey Keech	Council's LTFP has been reviewed recently as part of the Credit Review and request for the annual borrowing program and has been presented to the Interim Administrator and member of the Interim Management Committee. The LTFP will continue to be reviewed and revised in preparation for the development of the 2018-2019 Budget.	On track	The LTFP has been updated to include the audited results for 2017-2018 as well as all approved budget amendments for 2018-2019.	On track
			5.8.1.3 Review input assumptions and financial sustainability targets as part of the LTFP's preparation.	Jeffrey Keech	The LTFP will continue to be reviewed and revised in preparation for the development of the 2018-2019 Budget.	On track	Review of inputs and assumptions will occur during Feb - May 2019 as part of the development of the 2019-2020 Budget and LTFP.	On track
			5.8.1.4 Prepare Council's annual budget in line with LTFP's financial targets.	Jeffrey Keech	Council adopted 2018-2019 budget in line with the LTFP in June 2018. Council monitors its performance against budget and will prepare budget variances as required for submission to Council during the year. First budget amendment for 2018-2019 was tabled at 9 Oct Committee and was approved. Once final approval received at Full Council meeting, changes will be made in the system for YTD October monthly performance reporting.	On track	Development of the 2019-2020 Budget will be substantially undertaken during Feb - May 2019 and will be guided by the targets established as part of the the 2018-2019 Budget and LTFP.	On track

			5.8.1.5 Monitor and report Council's performance compared to budget.	Jeffrey Keech	Monthly performance reports comparing actual to budget are prepared and tabled at committee.	On track	Council monitors its performance against budget and will prepare budget variances as required for submission to Council during the year. First budget amendment for 2018-2019 was tabled at 9 Oct Committee and was approved with changes made in the system for YTD October monthly performance reporting. Next budget amendment is planned for Feb 2019.	On track
5.9 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)	Finance and Corporate Services	5.9.1 Effectively manage revenue sources relative to debt and service levels.	5.9.1.1 Manage Council's debt in accordance with Council's debt policy.	Jeffrey Keech	Debt management remains on-going, noting that new loan borrowings for 2018-2019 are yet to be approved by the Department. No new loan borrowings are anticipated for the following quarter.	In progress	Debt management remains on-going. New loan borrowings for 2018-2019 totaling \$101 million have been approved by the DLGRMA in Oct 2018. Based current cash flows trends, draw down of the new loan borrowings are anticipated for June 2019.	On track
			5.9.1.2 Forecast Council's debt position as part of Council's long term financial planning and budget process.	Jeffrey Keech	Debt forecast for 2018-2019 and beyond will be reassessed following QTC's Credit Review and the approval of the Department. Approval is anticipated during the following quarter.	On track	Debt forecast for 2019-2020 and beyond will be reviewed during Feb - May 2019 as part of the development of the 2019-2020 Budget and LTFF.	On track
			5.9.1.3 Monitor and review Council's financial performance ratios and targets.	Jeffrey Keech	Monthly performance reports are undertaken and submitted to Committee and target monitored as part of LTFF preparation and review.	On track	Monthly performance reports are undertaken and submitted to Committee and targets monitored as part of LTFF preparation and review.	On track

5.12 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)	Health Security and Regulatory Services	5.12.1 Ensure delivery of actions and outcomes in the Ipswich City Council Health and Amenity Plan are achieved.	5.12.1.1 Deliver actions from the health and Amenity Plan identified for 2018/19	Health and Amenity Plan actions have commenced and are ongoing throughout the financial year. A six month and end of year public report will available on Council's website	In progress	The HAP Plan six month report is currently being finalised and will be available on the ICC website. HAP Plan actions are on going to be finalised by the end of financial year	In progress								
5.13 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)	Health Security and Regulatory Services	5.13.1 Ensure delivery of actions and outcomes in the Ipswich City Council Health and Amenity Plan are achieved.	5.13.1.1 Deliver actions from the health and Amenity Plan identified for 2018/19	Health and Amenity Plan actions have commenced and are ongoing throughout the financial year. A six month and end of year public report will available on Council's website	In progress	The HAP Plan six month report is currently being finalised and will be available on the ICC website. HAP Plan actions are on going to be finalised by the end of financial year	In progress								
5.14 Council has local laws that are contemporary, sustainable and efficient for the good governance of the Local Government Area. (9.6/6.3)	Health Security and Regulatory Services	5.14.1 The local laws provide clear and consistent outcomes for Council and the community in resolving compliance matters and are reviewed regularly.	5.14.1.1 Deliver actions from the health and Amenity Plan identified for 2018/19	Health and Amenity Plan actions have commenced and are ongoing throughout the financial year. A six month and end of year public report will available on Council's website	In progress	The HAP Plan six month report is currently being finalised and will be available on the ICC website. HAP Plan actions are on going to be finalised by the end of financial year	In progress								

ATTACHMENT E

IS Operational Plan 18-19							
Key Actions	Department	Key Outcome	Deliverables	1st Qtr Progress Comments 1 Jul 2018 - 30 Sep 2018	1st Qtr Progress Achieved	2nd Qtr Progress Comments 1 Oct 2018 - 31 Dec 2018	2nd Qtr Progress Achieved
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							
1.1 Promote a major investment pathway within Council that supports investment attraction in key sectors. (9.2/1.1)	Infrastructure Services	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.	1.1.1.1 Review and implement the 10 year Infrastructure Investment Plan	10YTIIP review has commenced, however has not yet been finalised.	In progress	10YTIIP still under commencement, however not yet finalised.	In progress
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 2: Provide adequate land and infrastructure to support community development and economic activity							
2.8 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)	Infrastructure Services	2.8.1 Ensure relevant provisions are contained in the Ipswich Planning Scheme and the Local Government Infrastructure Plan and are delivered through appropriate development outcomes.	2.8.1.1 Deliver forward designs to facilitate timely delivery of future programs	Forward Planning is ongoing throughout the year on various projects.	In progress	Forward Planning still ongoing throughout the year on various projects.	In progress
Strategy 3: Provide a transport system that supports the safe, reliable and sustainable movement of people and goods for all travel modes							
2.9 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)	Infrastructure Services	2.9.1 Ensure delivery of actions and outcomes in the Ipswich City Council Transport Plan (iGo) are achieved.	2.9.1.1 Deliver the 2018/19 Capital Portfolio	Transport infrastructure continues to be delivered in accordance with the 10 Year Transport Infrastructure Investment Plan and the 2018-2019 Capital Portfolio (Transport and Traffic Program). For example: Blackstone Rd/South Station Rd – Construction is scheduled to commence in November 2018 . Brisbane St - Property acquisitions nearing completion, major service relocations progressing and the civil works Tender Evaluation Report will be submitted to the November 2018 Council meeting for approval. Old Toowoomba Rd - Relocation of major services are progressing and the Tender for the civil construction works has been released to market and closes on the 31 October 2018. Marsden Parade realignment – All land acquisitions are complete and Stage 1 (enabling works) is scheduled to commence in the last quarter of 2018. iGo Active Transport Action Plan implementation – Seven projects have been identified with one project completed in this quarter.	In progress	Transport infrastructure continues to be delivered in accordance with the 10 Year Transport Infrastructure Investment Plan and the 2018-2019 Capital Portfolio (Transport and Traffic Program). For example: Blackstone Rd/South Station Rd – Construction commenced in December 2018. Brisbane St - Property acquisitions completed, major service relocations are progressing and the civil works tender has been awarded. Old Toowoomba Rd - Relocation of major services has been progressed and the Tender for the civil construction works has been executed. Marsden Parade realignment – All land acquisitions are complete and Stage 1 (enabling works) is scheduled to commence in the last quarter of 2018. iGo Active Transport Action Plan implementation – Seven projects have been identified and this is ongoing throughout this financial year.	In progress
			2.9.1.2 Ongoing development of Business Case for the Norman Street Bridge project	The Preliminary Business Case is continuing. It is on track to be completed by the forecast timeline of December 2018.	In progress	Progress remains the same with the Preliminary Business Case continuing, it is on track to be completed by the forecasted timeline of December 2018.	In progress
2.9 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)	Infrastructure Services	2.9.1 Ensure delivery of actions and outcomes in the Ipswich City Council Transport Plan (iGo) are achieved.	2.9.1.3 iGo Action Plans and Strategies	The iGo Active Transport Wayfinding Strategy and Design Manual has been completed. The iGo Intelligent Transport Systems Strategy is in final draft and will be finalised by the second quarter of the year.	In progress	The iGo Active Transport Wayfinding Strategy and Design Manual has been completed. The iGo Intelligent Transport Systems Strategy is in final draft and was finalised in the second quarter of the year. It is proposed to report this to Council in the 3rd quarter.	In progress
			2.9.1.4 Deliver planning studies and data analysis to support iGo strategies	Procurement of the annual strategic traffic counts has been undertaken to enable capture of the data necessary.	In progress	Progress remains the same with procurement of the annual strategic traffic counts being undertaken to enable capture of the data necessary.	In progress
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 2: Invest in data collection, analysis and targeted research to provide the evidence base for development of strategy and resource							
3.4 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)	Infrastructure Services	3.4.1 Greater connectedness between data/information and decision making.	3.4.1.1 Inform and engage with relevant stakeholders to support the delivery of the Capital Portfolio of Works	This is ongoing throughout the year on various projects.	In progress	Still ongoing for remaining year on various projects.	In progress

PD Operational Plan 18-19							
Key Actions	Department	Key Outcome	Deliverables	1st Qtr Progress Comments 1 Jul 2018 - 30 Sep 2018	1st Qtr Progress Achieved	2nd Qtr Progress Comments 1 Oct 2018 - 31 Dec 2018	2nd Qtr Progress Achieved
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 3: Develop the Ipswich City Centre as the regional capital of the Western Corridor of DEQ and as an important regional employment centre							
1.9 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)	Planning and Development	1.9.1 Ensure relevant provisions are contained in the Ipswich Planning Scheme and are delivered through appropriate development outcomes.	1.9.1.1 Deliver through Development Assessment	These outcomes are implemented through detailed consideration and assessment of relevant development applications.	On track	These outcomes are implemented through detailed consideration and assessment of relevant development applications.	On track
			1.9.1.2 Monitor effectiveness of relevant planning scheme provisions and amend/update where necessary.	Comprehensive provisions are contained within the current planning scheme.	Complete	Comprehensive provisions are contained within the current planning scheme.	Complete
1.10 Ensure the Ipswich City Centre is well served with appropriate infrastructure, including digital infrastructure, transport, parklands and public spaces. (9.2/3.6)	Planning and Development	1.10.1 Ensure relevant provisions are contained in the Ipswich Planning Scheme and the Local Government Infrastructure Plan and are delivered through appropriate development outcomes.	1.10.1.1 Deliver through Development Assessment.	These outcomes are implemented through detailed consideration and assessment of relevant development applications.	On track	These outcomes are implemented through detailed consideration and assessment of relevant development applications.	On track
			1.10.1.2 Monitor effectiveness of relevant planning scheme provisions and amend/update where necessary.	Comprehensive provisions are contained within the current planning scheme.	Complete	Comprehensive provisions are contained within the current planning scheme.	Complete
Strategy 5: Support the growth and operation of RAAF Base Amberley and associated aerospace and defence support industries							
1.12 Protect RAAF Base Amberley from land uses and activities that would impact on its operational integrity. (9.2/5.1)	Planning and Development	1.12.1 Ensure relevant provisions are contained in the Ipswich Planning Scheme and are delivered through appropriate development outcomes.	1.12.1.1 Deliver through Development Assessment.	These outcomes are implemented through detailed consideration and assessment of relevant development applications.	On Track	These outcomes are implemented through detailed consideration and assessment of relevant development applications.	On Track
			1.12.1.2 Monitor effectiveness of relevant planning scheme provisions and amend/update where necessary.	Comprehensive provisions are contained within the current planning scheme.	Complete	Comprehensive provisions are contained within the current planning scheme.	Complete
Strategy 6: Diversify the local economy							
1.20 Retain flexibility in planning scheme provisions to accommodate emerging business activities and economic opportunities. (9.2/6.9)	Planning and Development	1.20.1 Ensure relevant provisions are contained in the Ipswich Planning Scheme and are delivered through appropriate development outcomes.	1.20.1.1 Deliver through Development Assessment.	These outcomes are implemented through detailed consideration and assessment of relevant development applications.	On track	These outcomes are implemented through detailed consideration and assessment of relevant development applications.	On track
1.20 Retain flexibility in planning scheme provisions to accommodate emerging business activities and economic opportunities. (9.2/6.9)	Planning and Development	1.20.1 Ensure relevant provisions are contained in the Ipswich Planning Scheme and are delivered through appropriate development outcomes.	1.20.1.2 Monitor effectiveness of relevant planning scheme provisions and amend/update where necessary.	Comprehensive provisions are contained within the current planning scheme.	Complete	Comprehensive provisions are contained within the current planning scheme.	Complete
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 economy development							
2.1 Limit urban development to a defined urban footprint thereby protecting important natural environmental areas, waterways, rural areas and scenic landscapes (9.3/1.1)	Planning and Development	2.1.1 Ensure relevant provisions are contained in the Ipswich Planning Scheme and are delivered through appropriate development outcomes.	2.1.1.1 Deliver through Development Assessment.	These outcomes are implemented through detailed consideration and assessment of relevant development applications.	On track	These outcomes are implemented through detailed consideration and assessment of relevant development applications.	On track
			2.1.1.2 Monitor effectiveness of relevant planning scheme provisions and amend/update where necessary.	Comprehensive provisions are contained within the current planning scheme.	Complete	Comprehensive provisions are contained within the current planning scheme.	Complete
2.2 Encourage a diversity of housing types, styles and densities that meet community housing needs. (9.3/1.2)	Planning and Development	2.2.1 Ensure relevant provisions are contained in the Ipswich Planning Scheme and are delivered through appropriate development outcomes.	2.2.1.1 Deliver through Development Assessment.	These outcomes are implemented through detailed consideration and assessment of relevant development applications.	On track	These outcomes are implemented through detailed consideration and assessment of relevant development applications.	On track

			2.2.1.2 Monitor effectiveness of relevant planning scheme provisions and amend/update where necessary.	Comprehensive provisions are contained within the current planning scheme. In addition, on 2 July 2018 Council adopted "Implementation Guideline 35 Riverview Urban Village Planning and Development Guidelines" to encourage greater housing mix and transit oriented development in close proximity to the Riverview railway station.	Complete	Comprehensive provisions are contained within the current planning scheme.	Complete
2.3 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)	Planning and Development	2.3.1 Ensure relevant provisions are contained in the Ipswich Planning Scheme and are delivered through appropriate development outcomes.	2.3.1.1 Deliver through Development Assessment.	These outcomes are implemented through detailed consideration and assessment of relevant development applications.	On track	These outcomes are implemented through detailed consideration and assessment of relevant development applications.	On track
			2.3.1.2 Monitor effectiveness of relevant planning scheme provisions and amend/update where necessary.	Comprehensive provisions are contained within the current planning scheme. In addition, on 2 July 2018 Council adopted "Implementation Guideline 35 Riverview Urban Village Planning and Development Guidelines" to encourage greater housing mix and transit oriented development in close proximity to the Riverview railway station.	Complete	Comprehensive provisions are contained within the current planning scheme.	Complete
Strategy 2: Provide adequate land and infrastructure to support community development and economic activity							
2.7 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)	Planning and Development	2.7.1 Ensure relevant provisions are contained in the Ipswich Planning Scheme and are delivered through appropriate development outcomes.	2.7.1.1 Deliver through Development Assessment.	These outcomes are implemented through detailed consideration and assessment of relevant development applications.	On track	These outcomes are implemented through detailed consideration and assessment of relevant development applications.	On track
			2.7.1.2 Monitor effectiveness of relevant planning scheme provisions and amend/update where necessary.	Comprehensive provisions are contained within the current planning scheme.	Complete	Comprehensive provisions are contained within the current planning scheme.	Complete
2.8 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)	Planning and Development	2.8.1 Ensure relevant provisions are contained in the Ipswich Planning Scheme and the Local Government Infrastructure Plan and are delivered through appropriate development outcomes.	2.8.1.1 Deliver through Development Assessment.	These outcomes are implemented through detailed consideration and assessment of relevant development applications.	On track	These outcomes are implemented through detailed consideration and assessment of relevant development applications.	On track
			2.8.1.2 Monitor effectiveness of relevant planning scheme provisions and amend/update where necessary.	An updated and revised Local Government Infrastructure Plan (LGIP) and associated consequential amendments to the Ipswich Planning Scheme, Planning Scheme Policies 2 and 3 and Implementation Guidelines 9, 25 and 27 came into force on 23 April 2018.	Complete	Comprehensive provisions are contained within the current planning scheme.	Complete
Strategy 4: The city's heritage is conserved							
2.10 Places and items of cultural heritage significance are identified, protected and used appropriately. (9.3/4.1)	Planning and Development	2.10.1 Ensure relevant provisions are contained in the Ipswich Planning Scheme and are delivered through appropriate development outcomes	2.10.1.1 Deliver through Development Assessment.	These outcomes are implemented through detailed consideration and assessment of relevant development applications.	On track	These outcomes are implemented through detailed consideration and assessment of relevant development applications.	On track
			2.10.1.2 Monitor effectiveness of relevant planning scheme provisions and amend/update where necessary.	Comprehensive provisions are contained within the current planning scheme	Complete	Comprehensive provisions are contained within the current planning scheme	Complete

2.11 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)	Planning and Development	2.11.1 These initiatives continue to be delivered through the Ipswich Heritage Program.	2.11.1.1 Continue to provide free Heritage Adviser Service.	Council continues to provide a free Heritage Adviser Service, with bookings arranged through the Planning and Development Department.	On track	Council continues to provide a free Heritage Adviser Service, with bookings arranged through the Planning and Development Department.	On track
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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 5: Foster a diverse range of activities to promote sustainable, healthy lifestyles and community well-being

3.18 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)	Planning and Development	3.18.1 Ensure relevant provisions are contained in the Ipswich Planning Scheme and the Local Government Infrastructure Plan and are delivered through appropriate development outcomes.	3.18.1.1 Deliver through Development Assessment.	These outcomes are implemented through detailed consideration and assessment of relevant development applications.	On track	These outcomes are implemented through detailed consideration and assessment of relevant development applications.	On track
			3.18.1.2 Monitor effectiveness of relevant planning scheme provisions and amend/update where necessary.	Comprehensive provisions are contained within the current planning scheme. In addition, on 2 July 2018 Council adopted "Implementation Guideline 35: Riverview Urban Village Planning and Development Guidelines" to encourage greater housing mix and transit oriented development in close proximity to the Riverview railway station.	Complete	comprehensive provisions are contained within the current planning scheme.	Complete

Strategy 8: Develop greater community resilience and readiness

3.33 Use Planning Scheme provisions to appropriately manage the risks arising from natural and other hazards. (9.4/8.4)	Planning and Development	3.33.1 Ensure relevant provisions are contained in the Ipswich Planning Scheme and are delivered through appropriate development outcomes.	3.33.1.1 Deliver through Development Assessment.	These outcomes are implemented through detailed consideration and assessment of relevant development applications.	On track	These outcomes are implemented through detailed consideration and assessment of relevant development applications.	On track
			3.33.1.2 Monitor effectiveness of relevant planning scheme provisions and amend/update where necessary	Comprehensive provisions are contained within the current planning scheme.	Complete	Comprehensive provisions are contained within the current planning scheme.	Complete

WPR Operational Plan 18-19								
Key Actions	Department	Key Outcome	Deliverables	Responsible Officer	1st Qtr Progress Comments 1 Jul 2018 - 30 Sep 2018	1st Qtr Progress Achieved	2nd Qtr Progress Comments 1 Oct 2018 - 31 Dec 2018	2nd Qtr Progress Achieved
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 5: Provide an integrated open space network that is accessible and meets the recreational needs of residents and visitors								
2.12 Provide access to major waterways through waterside parks and linear open space. (9.3/5.2)	Works, Parks and Recreation	2.12.1 Ongoing planning and delivery of shared pedestrian / cycle pathways through Ipswich's vast linear open space corridors.	2.12.1.1 Deliver the open space network in accordance with the Open Space and Recreation Strategy.	Mark Bastin	Ongoing planning and advice to inform delivery of pedestrian / cycle pathways through Ipswich's vast linear open space corridors	On track	Ongoing planning and advice to inform delivery of pedestrian / cycle pathways through Ipswich's vast linear open space corridors.	On track
			2.12.1.2 Maintain all fleet classes in accordance with schedule.	Mark Sines	All schedule servicing on target.	On track	All scheduled servicing on target	On track
			2.12.1.3 Prepare contracts for Departmental programs.	Shane Gillett	For the July - September 2018 quarter there were no specific contracts due.	On track	For the October - December 2018 quarter all operational contracts were prepared within agreed timeframes	On track
			2.12.1.4 Undertake asset inspections in accordance with the appropriate standards and schedule.	Neale Emmett	All scheduled inspections on target.	On track	All scheduled inspections on target.	On track
	Works, Parks and Recreation	2.12.2 Ongoing planning and delivery of open space infrastructure which facilitates community access to the Bremer and Brisbane Rivers, and local creeks.	2.12.2.1 Ensure maintenance of Council's roads, footpath and drainage network is delivered as per schedule.	Colin Russ	Mobile forms have been implemented for schedule inspection of road pavement, footpaths and drainage inspections recorded to ensure that delivery of network maintenance is completed in line with agreed intervention levels and required time frames.	On track	Inspections of road pavement, footpaths and drainage continued to be recorded ensuring delivery of works with in agreed time frames and intervention levels.	On track
			2.12.2.2 Ensure maintenance of Council's conservation estates as per schedule.	Ashley Acworth	Mobile forms have been completed and implemented in the field. Both internal and external users. Teams have been tracking well and on schedule.	On track	All scheduled inspections on target.	On track
			2.12.2.3 Ensure maintenance of Council's streetscape areas as per schedule.	Ashley Acworth	This is currently captured manually, currently tracking well in all areas.	On track	This is currently captured manually, currently tracking well in all areas.	On track
			2.12.2.4 Ensure maintenance of Council's urban forest estate as per schedule.	Ashley Acworth	Programed works currently tracking on schedule, service requests tracking well.	On track	Programed works currently tracking on schedule, service requests tracking well.	On track
2.12 Provide access to major waterways through waterside parks and linear open space. (9.3/5.2)	Works, Parks and Recreation	2.12.2 Ongoing planning and delivery of open space infrastructure which facilitates community access to the Bremer and Brisbane Rivers, and local creeks.	2.12.2.5 Provide 85,000 plants/year through the annual free plant program.	Ashley Acworth	Total plants provided under the free plant program for this quarter was 24,575.	On track	Total plants provided under the free plant program for this quarter was 21,841.	On track
			2.12.2.6 Develop open space capital program for Council's consideration.	Mark Bastin	Project prioritisation lists adopted at the Council ordinary meeting 18 September 2018. Adopted lists will be used to develop preliminary draft capital works program for 2019/20 financial year.	On track	Commenced development of WPR preliminary draft 3 year capital works program.	On track
			2.12.2.7 Ensure maintenance of Council's open space network is delivered as per schedule.	Jamie Hilyard	Open space maintenance schedule currently on target.	On track	Open space maintenance schedule currently on target.	On track
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 5: Foster a diverse range of activities to promote sustainable, healthy lifestyles and community well-being								
3.19 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)	Works, Parks and Recreation	3.19.1 Continue to support and provide Council's sporting Event Sponsorship Program.	3.19.1.1 Deliver and support Council's sport and recreation funding program.	Louise Rovera	First round of Sport and Recreation Grants closed 31 August. A total of 19 applications were received. Recommendations on funding will be sent to committee in October.	On Track	\$41,800 approved for 7 applications in the event category, \$18,000 approved for 4 applications in the minor facilities category, \$6,000 approved for 4 applications in the participation category. Total of \$65,800 given out in round 1. Round 2 will open on 1 February 2019.	On Track

			3.19.1.2 Deliver active and outdoor recreation participation programs.	John Bolton	In excess of 37,000 nature-based recreation trail users, and over 5,600 participants in 195 outdoor, active transport and physical activity programs	On Track	In excess of 23,000 nature-based recreation trail users, and over 4,000 participants in 180 outdoor, active transport and physical activity programs for the 2nd Quarter. Year to date - In excess of 60,000 nature-based recreation trail users, and over 9,600 participants in 375 outdoor, active transport and physical activity programs	On Track
Strategy 8: Develop greater community resilience and readiness								
3.30 Work in partnership with other levels of government and other agencies to ensure effective responses to disasters and emergencies. (9.4/8.1)	Works, Parks and Recreation	3.30.1 An approved and endorsed	3.30.1.1 Deliver the annual review	Matthew Pinder	The review of the Local Disaster Management Plan has not been commenced due to the State Government release of the new state disaster management plan being delayed.	Yet to commence	The State Disaster Management Plan (SDMP) was released in this quarter. Subsequently Council commenced the Local Disaster Management Plan (LDMP) review. A workshop was held as part of the Local Disaster Management Group Meeting on the 13 November 2018 to initiate consultation with external stakeholders. Whilst the review of the LDMP is not tracking as scheduled due to the delay in the release of the SDMP, a reviewed timeline will see completion before the end of the 2018-2019 financial year.	On track
3.31 Develop and provide information to the community regarding effective responses to disasters and emergencies. (9.4/8.2)	Works, Parks and Recreation	3.31.1 Emergency Management Strategy to be developed to provide a framework for public information.	3.31.1.1 Develop and deliver a community resilience strategy	Matthew Pinder	Re-evaluation of this project has occurred and it will be incorporated into the Local Disaster Management Plan review process and form part of the plan itself.	On track	Re-evaluation of this project has occurred and it will be incorporated into the Local Disaster Management Plan review process and form part of the plan itself.	On track
3.31 Develop and provide information to the community regarding effective responses to disasters and emergencies. (9.4/8.2)	Works, Parks and Recreation	3.31.1 Emergency Management Strategy to be developed to provide a framework for public information.	3.31.1.2 Implement Community Resilience Strategy.	Matthew Pinder	Re-evaluation of this project has occurred and it will be incorporated into the Local Disaster Management Plan review process and form part of the plan itself.	On track	Re-evaluation of this project has occurred and it will be incorporated into the Local Disaster Management Plan review process and form part of the plan itself.	On track

CARING FOR OUR ENVIRONMENT								
Goal 4: Important areas of native habitat 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: 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								
4.1 Review the Conservation Partnerships Program and implement changes. (9.5/2.1)	Works, Parks and Recreation	4.1.1 Highly effective partnership program with financial and technical incentives to support conservation and waterway health improvement on private land.	4.1.1.1 Implement and manage the natural environment in accordance with Nature Conservation Strategy.	Grant Sorensen	Delivery of the program for the first quarter commenced well with some additional evaluation required.	In progress	A framework and business review of the program has commenced. A detailed review of the strategic alignment of the program with respect to the Nature Conservation Strategy, Waterway Health Strategy and Koala Conservation Habitat Management Plan is being	On track
			4.1.1.2 Deliver the Voluntary Conservation Partnership Programs.	Danielle Andlemac	Delivery of the program has continued with incentives day held in August at Cribb Park and 20 year land for wildlife event held at Black Snake Creek in Marburg jointly held with Lockyer Valley Council and Somerset Regional Council with over 100 landholders in attendance. Property revisits and new waterways conservation agreement signups took place in this period.	On track	Delivery of the program has continued, with eight new VCA signups, including one Koala Conservation Agreement and one higher level agreement (Bushland Conservation Agreement). The first round of the Nature Conservation Grants was undertaken, and the successful landholders have received their grant funds. The reviewed grant assessment process was undertaken, with great success. The second round of the NCG are currently underway and a shortlist of successful applicants have been submitted to the Environment Committee + Council for review. Land Management Payments have been paid, and a review of this process is currently being undertaken by BAAM. A program framework review is currently being undertaken.	On track
4.2 Provide strategic delivery of environmental offsets across the city. (9.5/2.2)	Works, Parks and Recreation	4.2.1 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.	4.2.1.1 Deliver the Environment & Sustainability Grants Program. Milestones: Two grant funding rounds offered in 18/19	Vada Hoger	15 eligible applications in round one. A total of \$20,020 was allocated to the 15 applicants.	On track	4 eligible applications received and recommended for funding. \$8000 allocated for the round.	On track
Strategy 2: Waterways are protected and managed to achieve enhanced environmental, ecological and water quality outcomes								
4.3 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)	Works, Parks and Recreation	4.3.1 Improved waterway and wetland health.	4.3.1.1 Deliver improved waterway, wetland health and diversity in accordance with the Waterway Health Strategy Key Project 18/19 - Platypus Recovery Plan.	Ben Walker	First round of projects completed, including partnering with three landholders, weed control, fencing and offline watering points.	On track	Procurement being finalised to undertake revegetation on partnered properties in the Franklin Vale catchment.	On track
4.6 Ensure effective catchment and floodplain management. (9.5/3.4)	Works, Parks and Recreation	4.6.2 Develop and implement the Floodplain Management Strategy.	4.6.2.1 Develop Ipswich Rivers Strategic Floodplain Management Plan.	Hoy Sung Yau	Ipswich Rivers Flood Studies Update (IRFSU) in progress. FMP is reliant on the study.	On track	IRFSU is nearing completion. Expected completion within the 18/19 FY.	On track
	Works, Parks and Recreation	4.6.3 Maintain up-to-date flood studies	4.6.3.1 Review catchment and flood study reports	Hoy Sung Yau	Boundary condition updates included as part of the Ipswich Rivers Flood Studies Update (IRFSU) project.	On track	IRFSU project is nearing completion. Once the IRFSU is endorsed, a program to update local flood studies can commence	On track
	Works, Parks and Recreation	4.6.4 Delivery of the Habitat Connections Program.	4.6.4.1 Undertake new catchment and flood study reports.	Hoy Sung Yau	The planned updates identified for this financial year are reliant on the completion of the Ipswich Rivers Flood Studies Update (IRFSU). As such, the planned updates may be postponed to the next financial year.	Yet to commence	IRFSU project is nearing completion. Once the IRFSU is endorsed, a program to update local flood studies can commence	Yet to commence
Strategy 3: Enhance urban greening								
4.7 Undertake street tree planting and landscaping and protect significant vegetation within road reserves. (9.5/4.2)	Works, Parks and Recreation	4.7.1 Planning, design and implementation of stage 1 "My Suburb, My City" Beautification program for Collingwood Park and Riverview.	4.7.1.1 Deliver the 9 weekly program for street tree planting requests. KPI for each quarter: report on how many street tree requests planted during quarter.	Ashley Acworth	Street Tree planting requests tracking on schedule.	On track	Street tree planting requests tracking on schedule.	On track
	Works, Parks and Recreation	4.7.3 Complete footpath garden Asset capture and mapping.	4.7.3.1 Deliver identified projects as part of the Beautiful Ipswich Program.	Jason West	18/19 Beautiful Ipswich Projects currently being investigated and designed. Design works to be completed in 2nd Qtr for installation in 3rd and 4th Qtrs.	In progress	Planning and Design for Beautiful Ipswich Park projects completed and handed over for delivery for 3rd and 4th quarter. Planning and Design for Beautiful Ipswich street trees near complete, waiting final amendments.	On track
Strategy 4: Use resources efficiently and sustainably								

4.8 Waste is treated as a resource and is minimised through reducing, reusing and recycling. (9.5/5.1)	Works, Parks and Recreation	4.8.1 Maximise diversion of waste from landfilling through the kerbside recycling & green waste services and public transfer stations.	4.8.1.1 Increase waste diverted from landfilling at the Recycling and Refuse Centres.	Kay Clarke	Total Recycling & Refuse Centre material diverted from landfilling = 35.7%	On track	Total Recycling & Refuse Centre material diverted from landfilling = 35.7%	On track
			4.8.1.2 Increase recycling diverted from domestic collection & disposal services.	Kay Clarke	Total domestic collection & disposal material diverted from landfilling = 25.1%	On track	Total domestic collection & disposal material diverted from landfilling = 26.0%	On track
			4.8.1.3 Increase domestic green waste diverted from domestic refuse service.	Kay Clarke	Green waste diverted from the total kerbside service = 5.0%.	On track	Green waste diverted from the total kerbside service = 8.3%.	On track
4.9 Water is treated as a precious resource within a total water cycle management framework. (9.5/5.3)	Works, Parks and Recreation	4.9.1 Review and implement the Integrated Water Strategy.	4.9.1.1 Review & report on water efficiency measures for Council. Report for consideration by 31 December.	Veronica Aster	Water use data is captured as part of the sustainability platform reporting. A review of the platform is currently underway.	Yet to commence	A new reporting system is currently being implemented which includes the capture of Council's water consumption. The review and report on water efficiency measures has been deferred to the 19/20 FY.	Yet to commence



Ipswich City Council

**FINANCIAL AND CORPORATE
KEY PERFORMANCE INDICATORS
OF THE IMPLEMENTATION OF THE
2018-2019 OPERATIONAL PLAN**

December 2018

Departmental Breakdown

Revenue and Expense: ☹️<1% or \$50k worse than budget whichever is greater; ☹️<5% or \$125k worse than budget whichever is greater; ☹️>=5% or >=\$125k worse than budget whichever is greater.
Capital: Within 5% or \$50k+/- budget whichever is greater; ☹️ within 10% or \$250k +/- budget whichever is greater; ☹️ more than 10% or >\$250k +/- budget whichever is greater. U=under; O=over

Trend of year to date results as at 31 December 2018:

Departmental Controlled:

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	FY
Arts, Social Development and Community Engagement Revenue	☹️	☺️	☹️	☹️	☹️	☺️							☺️
Employee Expenses*	☺️	☺️	☺️	☺️	☺️	☺️							☺️
Other Expense Categories**	☺️	☺️	☺️	☺️	☺️	☺️							☺️
Capital	🕒	🕒	🕒	🕒	🕒	🕒							☺️

Satisfactory results for expenses and revenue.
Capital expenditure under budget by \$155k or 28.9%.

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	FY
Economic Development and Marketing Revenue	☺️	☺️	☺️	☹️	☺️	☹️							☺️
Employee Expenses*	☺️	☺️	☺️	☺️	☺️	☺️							☺️
Other Expense Categories**	☺️	☺️	☺️	☺️	☺️	☺️							☺️
Capital	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a

Satisfactory results for expenses. Revenue is under budget \$162k or 48.5%.

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	FY
Infrastructure Services Department Revenue	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Employee Expenses*	☺️	☺️	☺️	☺️	☺️	☺️							☺️
Other Expense Categories**	☺️	☺️	☺️	☺️	☹️	☹️							☺️
Capital	🕒	🕒	🕒	🕒	🕒	🕒							☺️

Satisfactory results for employee expenses. Other expenses over budget \$101k or 12%
Capital expenditure under budget for infrastructure program \$13m or 35.9%.

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	FY
Finance and Corporate Services Department Revenue	☺️	☺️	☺️	☺️	☺️	☹️							☺️
Employee Expenses*	☺️	☺️	☺️	☺️	☺️	☺️							☺️
Other Expense Categories**	☺️	☺️	☺️	☺️	☺️	☺️							☺️
Capital	🕒	🕒	🕒	🕒	🕒	🕒							☺️

Satisfactory results for expenses. Revenue under budget 5.7m or 24.2%
Capital expenditure under budget by \$35m or 92.6%.

* Employee expenses including Labour Contracts
** Operational Expense excluding the above

Departmental Breakdown

Revenue and Expense: 😊 <1% or \$50k worse than budget whichever is greater; 😐 <5% or \$125k worse than budget whichever is greater; 😞 >=5% or >=\$125k worse than budget whichever is greater.
Capital: Within 5% or \$50k +/- budget whichever is greater; 😊 within 10% or \$250k +/- budget whichever is greater; 😐 more than 10% or >\$250k +/- budget whichever is greater. U=under; O=over

Trend of year to date results as at 31 December 2018:

Departmental Controlled:

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	FY
Works, Parks and Recreation Department	Revenue	😊	😊	😊	😊	😊							😊
	Employee Expenses*	😊	😊	😊	😊	😊							😊
	Other Expense Categories**	😊	😊	😊	😊	😊							😊
	Capital	U😊	O😊	O😊	O😊	O😊							😊

Satisfactory results for revenue and expenses.

Capital expenditure over budget for Infrastructure Program \$1.2m or 12.5%. Capital expenditure for fleet and equipment purchases over budget \$728k or 39.1%.

Capital expenditure for IWS under budget \$250k or 41.1%.

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	FY
Health, Security and Regulatory Services Department	Revenue	😊	😊	😊	😊	😊							😊
	Employee Expenses*	😊	😊	😊	😊	😊							😊
	Other Expense Categories**	😊	😊	😊	😊	😊							😊
	Capital	U😊	O😊	U😊	U😊	O😊	U😊						😊

Satisfactory results for revenue and expenses.

Capital expenditure under budget \$87k or 26.1%.

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	FY
Planning and Development Department	Revenue	😊	😊	😊	😊	😊							😊
	Employee Expenses*	😊	😊	😊	😊	😊							😊
	Other Expense Categories**	😊	😊	😊	😊	😊							😊
	Capital	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a

Satisfactory results for revenue and employee expenses. Other expense categories over budget \$202k or 29.36%.

Corporate Controlled:

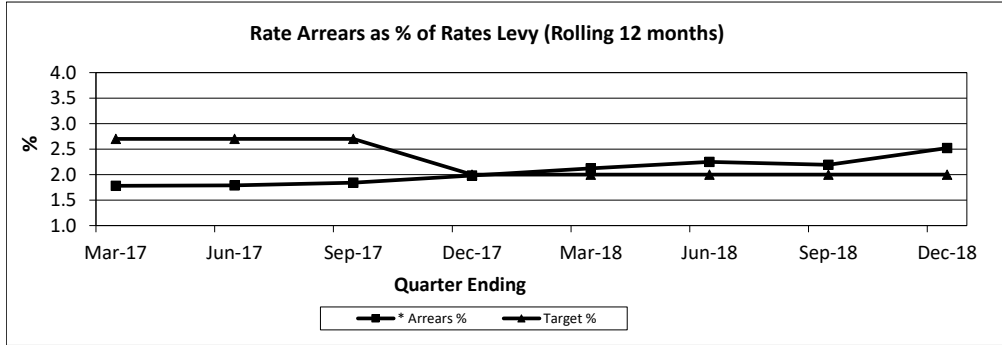
	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	FY
Corporate Items	Revenue	😊	😊	😊	😊	😊							😊
	Expenses	😊	😊	😊	😊	😊							😊
	Capital	U😊	😊	U😊	U😊	U😊	U😊						😊

Satisfactory results for corporate controlled expenses. Corporate controlled revenue under budget \$2.5m or 1.86%.

Capital expenditure under budget on donated assets \$4m or 11.9%.

* Employee expenses including Labour Contracts
** Operational Expense excluding the above

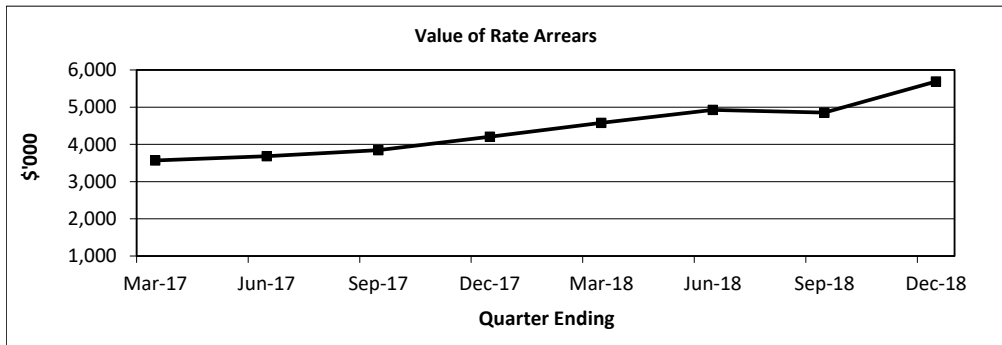
Rate Arrears as at 31 December 2018:



	Mar-17	Jun-17	Sep-17	Dec-17	Mar-18	Jun-18	Sep-18	Dec-18
* Arrears %	1.78	1.79	1.84	1.98	2.12	2.25	2.19	2.52
Target %	2.70	2.70	2.70	2.00	2.00	2.00	2.00	2.00

* Rolling 12 month average

Value of Rate Arrears:



	Mar-17	Jun-17	Sep-17	Dec-17	Mar-18	Jun-18	Sep-18	Dec-18
\$'000	3,568	3,680	3,844	4,207	4,579	4,929	4,853	5,690

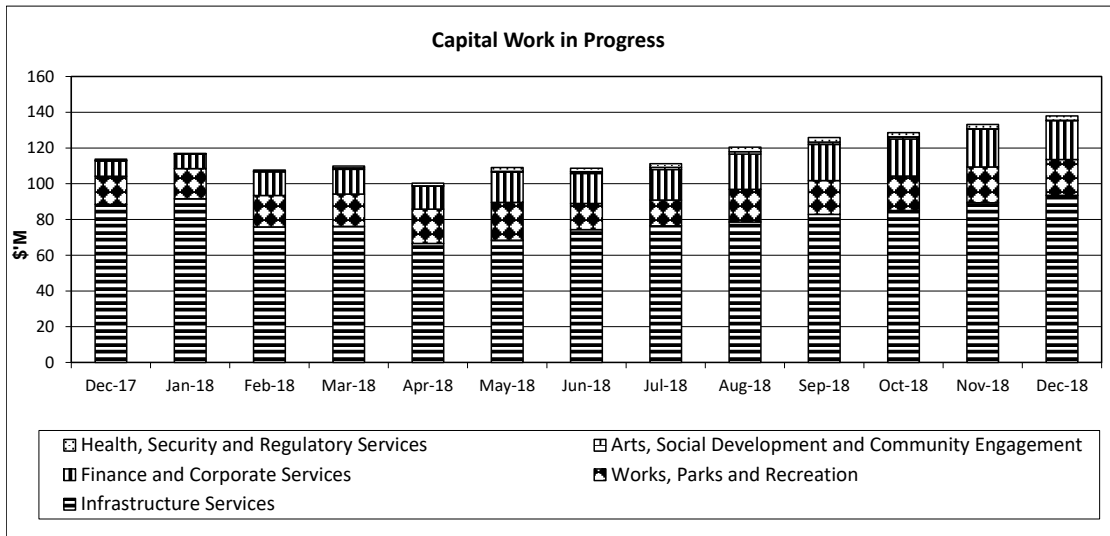
Capital Expenditure

Results as at 31 December 2018:

	YTD Act	YTD Bud	YTD Var	FY Budget		FY F'cast
	\$'000	\$'000	\$'000	\$'000	% Achieved	\$'000
Department Controlled	41,335	88,835	47,500	198,131	21%	198,131
Corporate Controlled	37,536	33,547	(3,989)	67,122	56%	67,122
	78,871	122,382	43,511	265,253	30%	265,253

Department controlled under budget primarily relates to CBD revitalisation projects being under budget due to changes in composition and scope of the included projects and has been influenced by Council's decision to build and own its administration building located within the same precinct.

Capital Work in Progress Current Balance (\$'000):



	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18
	\$M	\$M	\$M	\$M	\$M	\$M	\$M	\$M	\$M	\$M	\$M	\$M	\$M
Infrastructure Services	88.48	91.64	75.89	76.19	66.60	68.47	74.33	76.48	78.60	82.85	84.99	89.33	93.58
Works, Parks and Recreation	15.75	16.82	17.56	18.02	19.22	21.05	14.67	14.37	18.23	18.91	19.31	20.08	19.92
Finance and Corporate Services	8.63	8.22	13.25	13.90	12.90	16.95	16.70	17.09	19.78	20.20	20.70	21.19	21.81
Arts, Social Development and Community Engagement	0.08	0.08	0.10	0.78	0.11	0.44	1.05	1.19	1.31	1.35	1.20	0.16	0.17
Health, Security and Regulatory Services	0.79	0.03	0.90	0.96	1.48	2.14	1.96	2.07	2.56	2.58	2.41	2.41	2.44
	113.73	116.79	107.70	109.85	100.31	109.05	108.71	111.20	120.48	125.89	128.62	133.17	137.91

The above figures exclude infrastructure credits and donated assets.

CWIP Balance by Project Status (as % of total):

	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18
Concept	2%	2%	2%	2%	2%	2%	2%	2%	1%	1%	1%	1%	1%
Design	4%	7%	8%	8%	9%	4%	4%	4%	3%	2%	2%	2%	1%
Delivery	48%	44%	56%	53%	63%	70%	71%	68%	71%	65%	66%	58%	65%
Completion	46%	47%	34%	37%	26%	24%	23%	26%	25%	32%	31%	39%	33%

Governance Committee	
Mtg Date: 19/02/2019	OAR: Yes
Authorisation: Andrew Knight	

Doc ID No: A5336247

6 February 2019

MEMORANDUM

TO: CHIEF OPERATING OFFICER (FINANCE AND CORPORATE SERVICES)
FROM: STRATEGIC CLIENT OFFICE MANAGER
RE: CUSTOMER SERVICE STATUS REPORT – JANUARY 2019

INTRODUCTION

This is a report by the Strategic Client Office Manager dated 6 February 2019 concerning customer service delivery activities for the period 1 January to 31 January 2019.

RELATED PARTIES

Peak Services is ultimately wholly owned by Local Government Association of Queensland (LGAQ). Greg Hallam is the CEO of LGAQ. Peak Services provides contact centre management and advisory services to Council to assist in the delivery of customer services.

The Peak Services board comprises:

- Teresa Handicott – Chair
- Leanne Muller – Director
- David Foster – Director
- Brent Reeman – Managing Director and CEO

ADVANCE IPSWICH THEME LINKAGE

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.

PURPOSE OF REPORT/BACKGROUND

SERVICE LEVELS:

Call Centre:

Over the October 2018 to January 2019 period, the trend decline in call numbers evident since September 2017 has reversed to a moderate 5% increase year on year.

	<u>July</u>	<u>Aug</u>	<u>Sept</u>	<u>Oct</u>	<u>Nov</u>	<u>Dec</u>	<u>Jan</u>	<u>Feb</u>
<u>2016/17</u>	15,198	16,649	16,266	14,682	16,628	12,602	15,308	15,974
<u>2017/18</u>	15,743	18,039	14,352	14,394	15,484	9,877	13,539	13,960
<u>2018/19</u>	14,767	16,367	12,773	14,750	16,084	10,491	14,536	

Out of Hours Call Centre Services:

Service levels delivered by Council's 'Out of Hours' Service providers, Peak Services, bounced back from the 79% achieved in December to 90% in January 2019.

<u>Name</u>	<u>Service Description</u>	<u>Minimum Level</u>	<u>Nov 18</u>	<u>Dec 18</u>	<u>Jan 19</u>
Grade of Service	The percentage of customer calls that are answered within 30 seconds.	80%	85%	79%	90%
Call Volumes			1,101	1,642	1,241

There is no bonus service level applicable to out of hours.

Rates:

Rate notices were issued on time and lodged with Australia Post for distribution on 11 January 2019 or prepared as an eNotice for distribution by email.

The rate notice production, printing and distribution went smoothly.

Recovery activity to prompt payment of outstanding rates was inactive from 14 December 2018 and resumed in January 2019 in recognition of the Christmas period. This has been the practice for a number of years.

Recovery activities are progressing normally with no abnormal level of complaints, no unexpected issues emerging and no identifiable change to the underlying trend of expected outcomes.

The following table describes the contracted service level targets and outcomes:

Name	Service Description	Minimum Level	Bonus Level	Nov 18	Dec 18	Jan 19
First Point of Contact Resolution (FPOCR)	The percentage of customer enquiries that are resolved at the first point of contact, regardless of channel used (phone, counter, email, internet, etc.)	75%	80%	91%	91%	86%
Grade of Service - Phone (GoS)	The percentage of customer calls that are answered within 20 seconds.	80%	(Level 1) 83% (Level 2) 85%	84%	88%	86%
Grade of Service - Phone (GoS)	The percentage of customer calls that are answered within 60 seconds.	90%	92%	92%	94%	94%
Rates Arrears	The percentage of rates notices that are not in arrears compared to total rates notices produced (Quarterly).	98%	98.15%	97.81%	97.48%	97.48%
Processing time for customer requests	The time to process a customer request from receiving a CES CRM service request compared to Council corporate standard time frames. % Requests completed within corporate standard timeframes.	80%	95%	100%	100%	100%
Processing of all incoming mail	The percentage of applicable and relevant daily incoming mail that is scanned registered and tasked within the first Business Day of receipt.	80%	98%	100%	100%	99%
Processing of incoming emails	The percentage of incoming emails received that are registered and tasked, responded to, or identified as junk by midnight of the first business day of receipt.	80%	98%	100%	99%	100%
Lodgement of P&D applications	The percentage of P&D applications that are lodged, registered, payments assessed and receipted and prepared as a digital file for planning assessment within 24 hours of receipt (business days).	To be determined	To be determined	NA	NA	NA

Shaded results are not eligible for bonus.

The Committee's request that Qualitative measures also be included is acknowledged and a number of options are being developed. Data gathering to compile these metrics has commenced and reporting will be developed over the coming months. The format of this report is also being reviewed.

RESOURCE IMPLICATIONS

There are no resource implications.

The financial impact of Peak Services not achieving the contracted service level to be eligible for a bonus payment in a particular period results in not all available bonuses being paid, a saving in budgeted expense. The available bonuses are determined by the contract.

RISK MANAGEMENT IMPLICATIONS

There are no risk management implications associated with this report.

LEGAL / POLICY BASIS

*This report and its recommendations are consistent with the following legislative provisions:
Local Government Regulation 2012
Local Government Act 2009*

COMMUNITY AND OTHER CONSULTATION

The contents of this report did not require any community consultation.

CONCLUSION

Customer Services continue to be delivered at consistent standard of service and the majority of stretch targets are being achieved. The performance and resourcing of the Customer Services Team continue to be monitored and managed by the Strategic Client Office Manager.

RECOMMENDATION

That the report be received and the contents noted.

Richard Bennett
STRATEGIC CLIENT OFFICE MANAGER

I concur with the recommendations contained in this report.

Andrew Knight
CHIEF OPERATING OFFICER (FINANCE AND CORPORATE SERVICES)

"Together, we proudly enhance the quality of life for our community"

Governance Committee	
Mtg Date: 19/02/2019	OAR: Yes
Authorisation: Andrew Knight	

JK: CM

A5336638

5 February 2019

MEMORANDUM

TO: CHIEF OPERATING OFFICER (FINANCE AND CORPORATE SERVICES)

FROM: FINANCE MANAGER

RE: MONTH-END PERFORMANCE - DECEMBER 2018

INTRODUCTION:

This is a report by the Finance Manager dated 5 February 2019 concerning Council performance for the period ending 31 December 2018, submitted in accordance with *Section 204* of the *Local Government Regulation 2012*.

RELATED PARTIES:

There are no related party matters associated with this report.

ADVANCE IPSWICH THEME LINKAGE:

Strengthening our local economy and building prosperity

PURPOSE OF REPORT/BACKGROUND:

Section 204 of the *Local Government Regulation 2012* requires a monthly report to be submitted to Council in respect of the performance of Council's budget.

The performance report normally includes Human Resource information including leave balances and sick leave trends however following the implementation and go-live of the new payroll system in mid-November, this information is currently not available and we are working with the project team to finalise the report development.

RESOURCE IMPLICATIONS:

There are no resourcing or budget implications.

RISK MANAGEMENT IMPLICATIONS:

There are no risk management implications associated with this report.

LEGAL/POLICY BASIS:

This report and its recommendations are consistent with the following legislative provisions:

Section 204 of the *Local Government Regulation 2012*.

COMMUNITY AND OTHER CONSULTATION:

The contents of this report did not require any community consultation.

CONCLUSION:

The monthly performance report for December 2018 is included at Attachment A.

ATTACHMENT/S:

Name of Attachment	Attachment
December 2018 Monthly Performance Report	Attachment A

RECOMMENDATION:

That the report be received and the contents noted.

Jeffery Keech

FINANCE MANAGER

I concur with the recommendation/s contained in this report.

Andrew Knight

CHIEF OPERATING OFFICER (FINANCE AND CORPORATE SERVICES)

“Together, we proudly enhance the quality of life for our community”



City of
Ipswich

Ipswich City Council

Performance Report

December 2018

Ipswich City Council - Summary Financial Results

	YTD Actual \$'000	YTD Budget \$'000	YTD Variance \$'000	FY Budget \$'000	EOY Forecast \$'000	Detail Page ref:
Net Result as at 31 December 2018:						
Cash Operational Revenue						
Net Rates and Utilities	99,970	99,367	603	201,642	201,642	Page 9
Fees and Charges	16,471	14,669	1,802	29,751	29,751	Page 10
Operational Grants and Contributions	6,592	6,877	(285)	16,957	16,957	Page 11
Interest	2,624	1,486	1,138	2,905	2,905	Page 12
Other Cash Revenue	19,478	24,296	(4,818)	40,594	40,594	"
Total Cash Operational Revenue	145,135	146,695	(1,560)	291,849	291,849	
Cash Operational Expenses						
Employee Expenses*	46,808	49,842	3,034	96,081	97,338	Page 13
Materials and Services#	41,161	45,510	4,349	90,004	90,004	"
Finance costs	6,493	7,204	711	14,882	14,882	"
Other Cash Expenses	2,854	5,778	2,924	10,250	10,250	"
	97,316	108,334	11,018	211,217	212,474	
Cash Operational Result	47,819	38,361	9,458	80,632	79,375	
Non-Cash Operational Revenue						
Gain on Asset Disposal	137	0	137	0	137	Page 12
Internal Revenue	12,272	11,772	500	23,504	23,504	"
Total Non-Cash Operational Revenue	12,409	11,772	637	23,504	23,641	
Non-Cash Operational Expense						
Depreciation	33,494	34,839	1,345	68,075	68,075	Page 13
Loss on Asset Disposal	1,051	0	(1,051)	0	1,051	"
Internal Expense	11,149	10,413	(736)	20,850	20,850	"
Total Non-Cash Operational Expense	45,694	45,252	(442)	88,925	89,976	
Net Result before Capital	14,534	4,881	9,653	15,211	13,040	
Capital						
Capital Grants	2,956	2,018	938	4,722	4,722	Page 11
Donated Asset Revenue	37,536	33,558	3,978	67,122	67,122	"
Contributions	2,675	10,374	(7,699)	20,737	20,737	"
Total Capital	43,167	45,950	(2,783)	92,581	92,581	
Total Net Result	57,701	50,831	6,870	107,792	105,621	
Capital Program as at 31 December 2018:						
Cash Capital Items						
Asset Construction and Purchase	41,335	88,835	47,500	198,131	198,131	Page 14
Non-cash Capital Items						
Donated Assets	37,536	33,547	(3,989)	67,122	67,122	"
Total Capital Program	78,871	122,382	43,511	265,253	265,253	

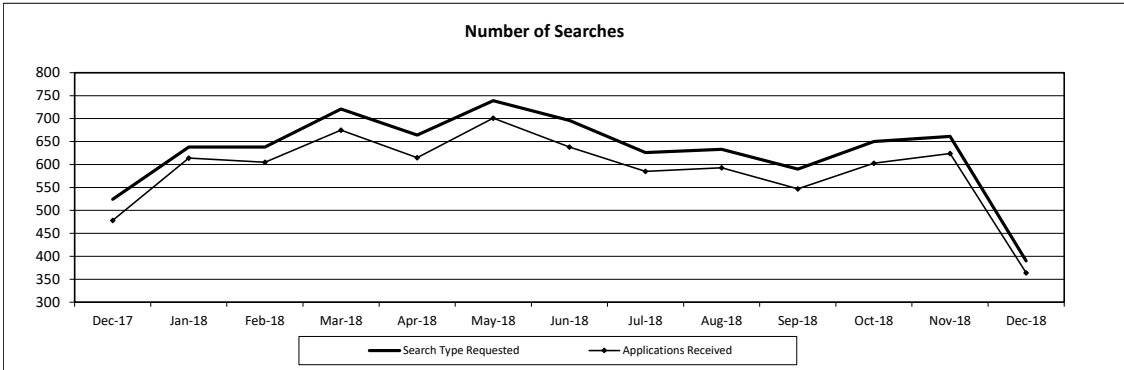
* Including contract labour

excluding contract labour

For information on individual line items, please refer to the relevant section of the report.

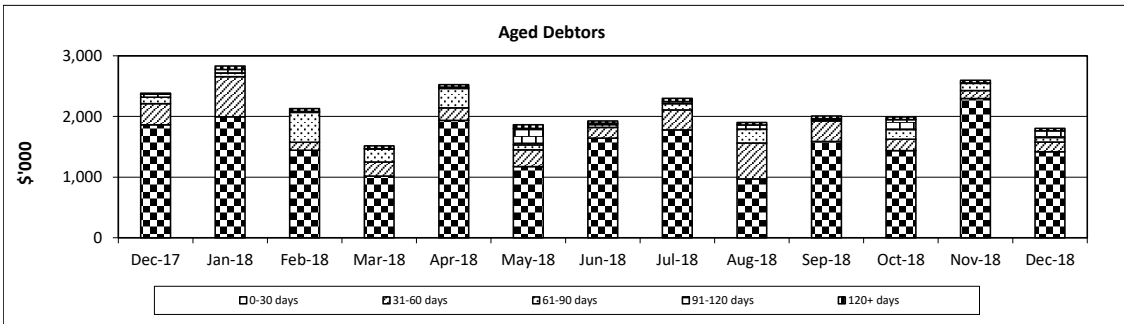
Additional Performance Information:

Property Searches:



	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18
Search Type Requested	524	638	638	721	664	739	696	626	633	590	650	661	390
Applications Received	478	614	605	675	615	701	638	585	593	547	603	624	364

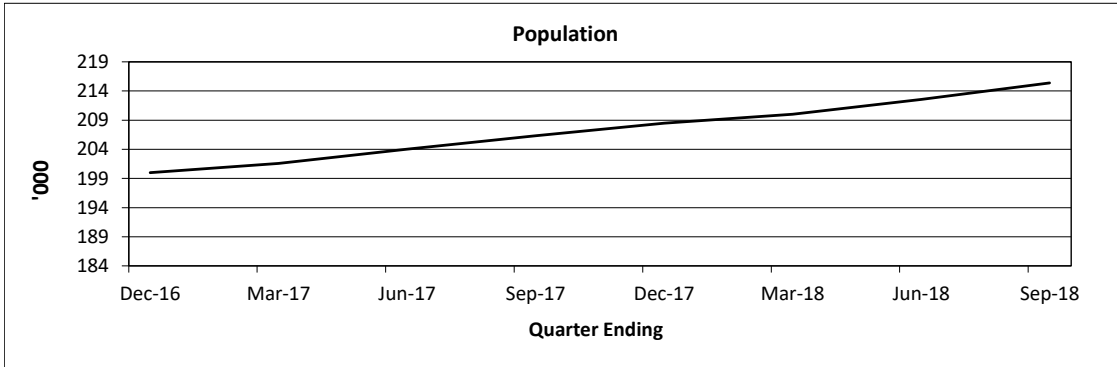
Aged Debtors:



	Dec-17 \$'000	Jan-18 \$'000	Feb-18 \$'000	Mar-18 \$'000	Apr-18 \$'000	May-18 \$'000	Jun-18 \$'000	Jul-18 \$'000	Aug-18 \$'000	Sep-18 \$'000	Oct-18 \$'000	Nov-18 \$'000	Dec-18 \$'000
0-30 days	1,862	1,995	1,443	1,016	1,936	1,174	1,645	1,778	969	1,589	1,438	2,295	1,418
31-60 days	350	661	132	233	207	276	173	331	594	338	188	133	159
61-90 days	106	60	491	215	319	82	47	102	226	25	158	118	77
91-120 days	51	60	16	5	21	273	22	34	69	11	165	5	109
120+ days	14	57	49	46	43	59	40	53	42	46	42	44	42

61-90 days primarily relates to outstanding amounts from the sports clubs and Arts Queensland for the sporting /art events for 2018/19.

Population:



	Dec-16	Mar-17	Jun-17	Sep-17	Dec-17	Mar-18	Jun-18	Sep-18
Population	200	202	204	206	209	210	213	215

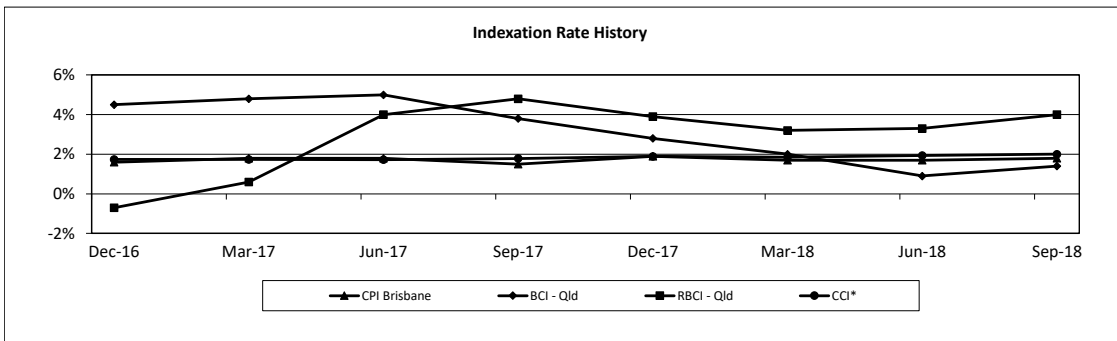
December quarterly figures will be available in January report

Growth in Waste Domestic Services:

	Dec-16	Mar-17	Jun-17	Sep-17	Dec-17	Mar-18	Jun-18	Sep-18
Growth per quarter:	1.40%	0.83%	1.25%	1.26%	1.13%	0.93%	1.16%	1.30%

December quarterly figures will be available in January report

Indexation Rate History:



	Dec-16	Mar-17	Jun-17	Sep-17	Dec-17	Mar-18	Jun-18	Sep-18
CPI Brisbane	1.60%	1.80%	1.80%	1.50%	1.90%	1.70%	1.70%	1.80%
BCI - Qld	4.50%	4.80%	5.00%	3.80%	2.80%	2.00%	0.90%	1.40%
RBCl - Qld	(0.70%)	0.60%	4.00%	4.80%	3.90%	3.20%	3.30%	4.00%
CCI*	1.74%	1.74%	1.73%	1.79%	1.89%	1.85%	1.93%	2.00%

CPI = Consumer Price Index; BCI = Building Construction Index; RBCl = Roads and Bridges Construction Index; CCI = Council Cost Index

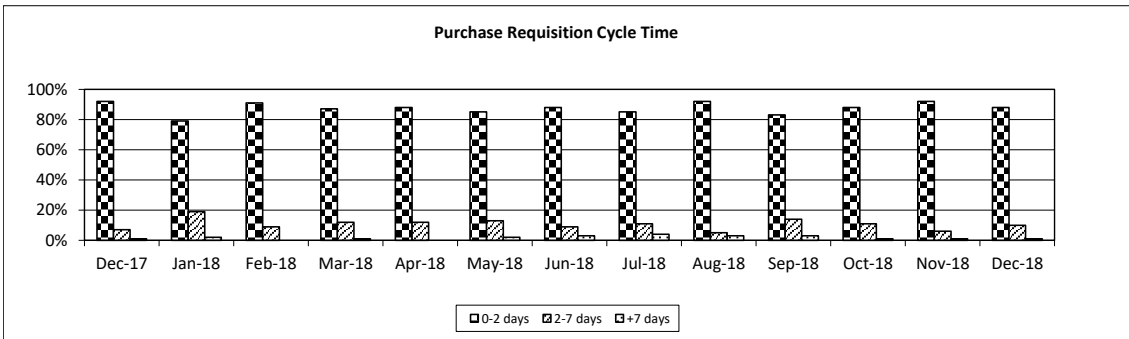
December quarterly figures will be available in January report

Invoices Paid within Terms:

	Jun-18		Jul-18		Aug-18		Sep-18		Oct-18		Nov-18		Dec-18	
Total invoices paid	5,245		5,838		5,494		4,998		5,373		4,508		4,509	
	Count	\$	Count	\$	Count	\$	Count	\$	Count	\$	Count	\$	Count	\$
% paid within terms	91%	90%	94%	94%	91%	97%	90%	96%	92%	97%	94%	96%	97%	93%
% paid <1 week outside terms	5%	6%	3%	3%	2%	1%	1%	1%	3%	1%	1%	1%	1%	2%
% paid >1 week outside terms	4%	4%	3%	3%	7%	2%	9%	3%	5%	3%	5%	3%	2%	5%

Satisfactory results.

Purchase Requisition Cycle Time:

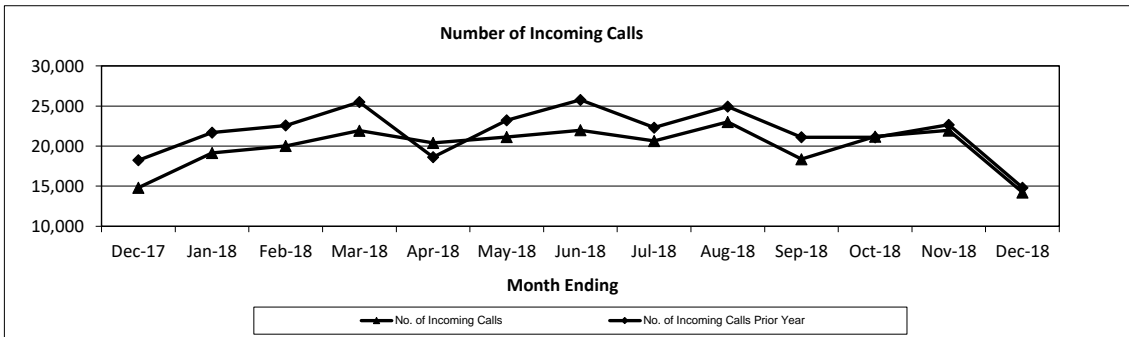


Key performance indicator for this activity is two days.

	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18
0-2 days	92%	79%	91%	87%	88%	85%	88%	85%	92%	83%	88%	92%	88%
2-7 days	7%	19%	9%	12%	12%	13%	9%	11%	5%	14%	11%	6%	10%
+7 days	1%	2%	0%	1%	0%	2%	3%	4%	3%	3%	1%	1%	1%

Decrease in results due to buyers being on annual leave over the Christmas period.

Number of Incoming phone calls - All Council (excluding BCC After Hours and Helpdesk)



	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18
No. of Incoming Calls	14,818	19,147	20,027	21,922	20,397	21,153	21,986	20,634	23,017	18,369	21,200	21,959	14,215
No. of Incoming Calls Prior Year	18,241	21,681	22,579	25,508	18,637	23,222	25,768	22,308	24,933	21,109	21,097	22,656	14,818

Statement of Cashflows

	July Actuals	July Budget	August Actuals	August Budget	September Actuals	September Budget	October Actuals	October Budget	November Actuals	November Budget	December Actuals	December Budget	January Budget	February Budget	March Budget	April Budget	May Budget	June Budget
Cashflows from Operating Activities																		
Receipts from Customers	(4,364)	(4,620)	(40,761)	(40,494)	(4,816)	(4,279)	(8,245)	(4,337)	(37,295)	(41,234)	(4,001)	(4,403)	(4,425)	(42,092)	(4,509)	(4,417)	(41,995)	(4,724)
General Rates and Utilities Charges	(3,380)	(2,721)	(2,477)	(2,409)	(3,574)	(2,407)	(1,219)	(2,667)	(2,709)	(2,266)	(2,872)	(2,200)	(2,207)	(2,467)	(2,421)	(2,513)	(2,257)	(1,955)
Fees and Charges	29	(574)	(768)	(574)	(1,166)	(574)	(203)	(579)	(99)	(574)	(374)	(742)	(574)	(574)	(574)	(574)	(574)	(626)
Operating Contributions	(206)	(615)	(1,465)	(958)	(240)	(256)	(32)	(186)	(1,588)	(958)	(480)	(286)	(535)	(976)	(208)	(184)	(959)	(3,007)
Operating Grants and Subsidies	(3,400)	(1,381)	(2,235)	(1,359)	(2,236)	(1,403)	(2,313)	(1,856)	(637)	(1,293)	(4,303)	(1,463)	(1,084)	(1,060)	(1,396)	(1,350)	(1,207)	(253)
Other Income	(129)	(1,729)	(152)	(1,729)	384	(1,729)	(2,044)	(1,729)	(215)	(1,729)	(520)	(1,729)	(1,729)	(1,729)	(1,729)	(1,729)	(1,729)	(6,917)
Capital Contributions			(105)		(295)		19	(164)	(2,544)	(1,854)			(893)		(30)			
Capital Grants and Subsidies	(11,469)	(11,600)	(47,963)	(47,523)	(11,940)	(10,647)	(14,036)	(11,518)	(45,086)	(49,907)	(12,551)	(10,824)	(11,447)	(48,599)	(10,868)	(10,768)	(50,503)	(17,542)
Payments to Suppliers and Employees	6,179	8,985	8,394	7,183	6,631	7,249	8,317	8,999	6,542	7,225	8,562	9,095	7,242	7,232	7,328	9,020	7,252	7,459
Employee Payments	7,350	10,762	11,068	8,001	6,629	7,185	6,727	8,115	7,241	6,864	6,286	8,130	6,862	7,370	6,919	7,096	7,470	10,052
Supplier Payments	532	746	735	689	297	651	569	713	512	2,659	504	658	1,022	653	614	747	639	3,004
Other Expenses	14,062	20,493	20,197	15,823	13,557	15,085	15,613	17,828	14,296	16,748	15,352	17,884	15,125	15,255	14,862	16,862	15,361	20,515
Interest Received	(317)	(216)	(570)	(270)	(482)	(269)	(408)	(209)	(207)	(254)	(455)	(288)	(201)	(233)	(260)	(186)	(245)	(492)
Borrowing Costs	8		9		3,130	3,096	(28)		1,022		3,084	3,819			3,584			3,496
Net Cash Outflow (Inflow) from Operating Activities	2,283	8,636	(28,328)	(31,970)	4,261	7,266	1,140	6,101	(29,976)	(33,413)	5,431	10,611	3,477	(33,576)	7,319	5,908	(35,387)	6,277
Cashflows from Investing Activities																		
Payments for property, plant and equipment*	7,913	8,312	6,839	9,715	5,691	13,823	5,797	12,298	3,060	22,484	11,270	25,293	18,999	20,037	22,608	20,259	24,265	49,076
Dividends Received	(4,765)		(2,500)		(12,792)	(5,300)	300	(828)	600	(2,050)	(7,627)	(700)	(944)	(944)	(5,423)	(537)	(537)	(7,627)
Proceeds from sale of (payments for) equity investments	600	(1,398)	1,400	(502)	200	(4,167)			27									(13,945)
Transfers to/from subsidiary entities			(0)															
Net Cash Outflow (Inflow) from Investing Activities	3,748	6,914	5,738	9,213	(6,501)	4,357	6,097	11,470	3,687	20,435	12,470	16,966	18,054	19,093	17,185	19,722	23,728	27,504
Cashflows from Financing Activities																		
Proceeds from Borrowings																		
Redemption of Borrowings					4,973	4,961	39		(1,012)		5,020	6,328			6,404			(101,000)
Interest free loan (proceeds) redemption																		22,483
Working Capital (Proceeds) Redemption																		
Net Cash Outflow (Inflow) from Financing Activities					4,973	4,961	39		(1,012)		5,020	6,328			6,404			(78,517)
Net Decrease (Increase) in Cash Held	6,032	15,550	(22,590)	(22,758)	2,334	16,583	7,276	17,571	(27,301)	(12,978)	22,921	33,905	21,531	(14,483)	30,908	25,630	(11,658)	(44,736)
Cash at Beginning of Period	139,601	139,601	133,567	133,567	156,141	156,141	153,825	153,825	146,548	146,549	173,850	173,850	151,175	129,644	144,127	113,220	87,589	99,247
Cash at End of Reporting Period	133,567	124,051	156,141	156,325	153,825	139,557	146,549	136,254	173,850	159,527	151,175	139,945	129,644	144,127	113,220	87,589	99,247	143,983

* Including intangible assets

The end of year cash balance is \$143.9 million.

Departmental Breakdown

Revenue and Expense: ☹️<1% or \$50k worse than budget whichever is greater; ☹️<5% or \$125k worse than budget whichever is greater; ☹️>=5% or >=\$125k worse than budget whichever is greater.
Capital: Within 5% or \$50k+/- budget whichever is greater; ☹️ within 10% or \$250k +/- budget whichever is greater; ☹️ more than 10% or >\$250k +/- budget whichever is greater. U=under; O=over

Trend of year to date results as at 31 December 2018:

Departmental Controlled:

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	FY
Arts, Social Development and Community Engagement Revenue	☹️	☺️	☹️	☹️	☹️	☺️							☺️
Employee Expenses*	☺️	☺️	☺️	☺️	☺️	☺️							☺️
Other Expense Categories**	☺️	☺️	☺️	☺️	☺️	☺️							☺️
Capital	O☹️	O☹️	O☹️	O☹️	U☹️	U☹️							☺️

Satisfactory results for expenses and revenue.
Capital expenditure under budget by \$155k or 28.9%.

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	FY
Economic Development and Marketing Revenue	☺️	☺️	☺️	☹️	☺️	☹️							☺️
Employee Expenses*	☺️	☺️	☺️	☺️	☺️	☺️							☺️
Other Expense Categories**	☺️	☺️	☺️	☺️	☺️	☺️							☺️
Capital	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a

Satisfactory results for expenses. Revenue is under budget \$162k or 48.5%.

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	FY
Infrastructure Services Department Revenue	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Employee Expenses*	☺️	☺️	☺️	☺️	☺️	☺️							☺️
Other Expense Categories**	☺️	☺️	☺️	☺️	☹️	☹️							☺️
Capital	O☹️	O☹️	O☹️	U☹️	U☹️	U☹️							☺️

Satisfactory results for employee expenses. Other expenses over budget \$101k or 12%
Capital expenditure under budget for infrastructure program \$13m or 35.9%. See pages 15-18 for details.

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	FY
Finance and Corporate Services Department Revenue	☺️	☺️	☺️	☺️	☺️	☹️							☺️
Employee Expenses*	☺️	☺️	☺️	☺️	☺️	☺️							☺️
Other Expense Categories**	☺️	☺️	☺️	☺️	☺️	☺️							☺️
Capital	U☹️	U☹️	U☹️	U☹️	U☹️	U☹️							☺️

Satisfactory results for expenses. Revenue under budget 5.7m or 24.2%
Capital expenditure under budget by \$35m or 92.6%.

* Employee expenses including Labour Contracts
** Operational Expense excluding the above

Departmental Breakdown

Revenue and Expense: 😊 <1% or \$50k worse than budget whichever is greater; 😐 <5% or \$125k worse than budget whichever is greater; 😞 >=5% or >=\$125k worse than budget whichever is greater.
Capital: Within 5% or \$50k +/- budget whichever is greater; 😊 within 10% or \$250k +/- budget whichever is greater; 😐 more than 10% or >\$250k +/- budget whichever is greater. U=under; O=over

Trend of year to date results as at 31 December 2018:

Departmental Controlled:

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	FY
Works, Parks and Recreation Department	Revenue	😊	😊	😊	😊	😊							😊
	Employee Expenses*	😊	😊	😊	😊	😊							😊
	Other Expense Categories**	😊	😊	😊	😊	😊							😊
	Capital	U😊	O😊	O😊	O😊	O😊							😊

Satisfactory results for revenue and expenses.

Capital expenditure over budget for Infrastructure Program \$1.2m or 12.5%. Capital expenditure for fleet and equipment purchases over budget \$728k or 39.1%.

Capital expenditure for IWS under budget \$250k or 41.1%.

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	FY
Health, Security and Regulatory Services Department	Revenue	😊	😊	😊	😊	😊							😊
	Employee Expenses*	😊	😊	😊	😊	😊							😊
	Other Expense Categories**	😊	😊	😊	😊	😊							😊
	Capital	U😊	O😊	U😊	U😊	O😊	U😊						😊

Satisfactory results for revenue and expenses.

Capital expenditure under budget \$87k or 26.1%.

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	FY
Planning and Development Department	Revenue	😊	😊	😊	😊	😊							😊
	Employee Expenses*	😊	😊	😊	😊	😊							😊
	Other Expense Categories**	😊	😊	😊	😊	😊							😊
	Capital	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a

Satisfactory results for revenue and employee expenses. Other expense categories over budget \$202k or 29.36%.

Corporate Controlled:

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	FY
Corporate Items	Revenue	😊	😊	😊	😊	😊							😊
	Expenses	😊	😊	😊	😊	😊							😊
	Capital	U😊	😊	U😊	U😊	U😊	U😊						😊

Satisfactory results for corporate controlled expenses. Corporate controlled revenue under budget \$2.5m or 1.86%.

Capital expenditure under budget on donated assets \$4m or 11.9%.

* Employee expenses including Labour Contracts
** Operational Expense excluding the above

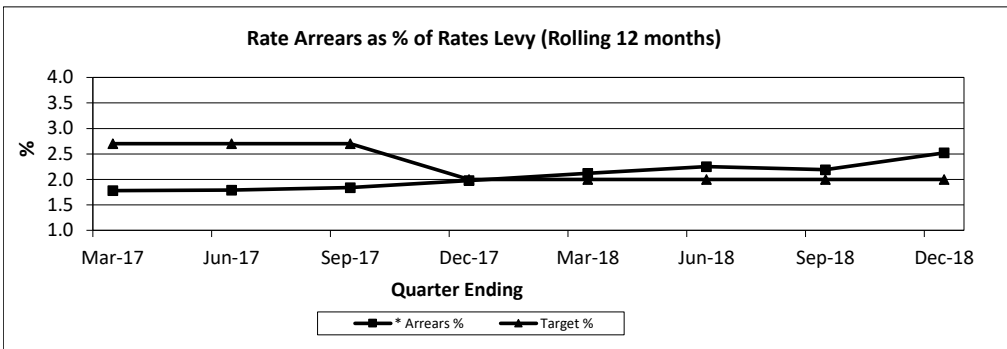
Revenue

Net Rates and Utilities:

	YTD Act	YTD Bud	YTD Var	FY Budget	FY F'cast	
	\$'000	\$'000	\$'000	\$'000	% Achieved	\$'000
General Rates	88,462	87,820	642	178,134	50%	178,134
Utilities and Other Charges	16,911	16,997	(86)	34,370	49%	34,370
Discounts/Remissions	(5,403)	(5,450)	47	(10,862)	50%	(10,862)
	99,970	99,367	603	201,642	50%	201,642

Satisfactory results overall.

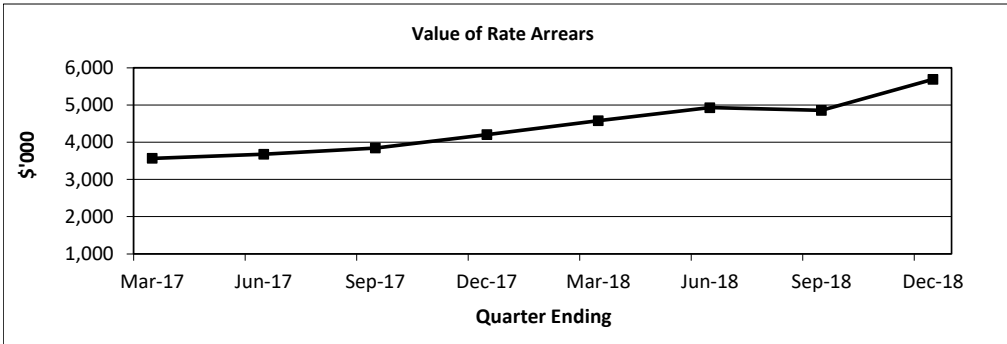
Rate Arrears as at 31 December 2018:



	Mar-17	Jun-17	Sep-17	Dec-17	Mar-18	Jun-18	Sep-18	Dec-18
* Arrears %	1.78	1.79	1.84	1.98	2.12	2.25	2.19	2.52
Target %	2.70	2.70	2.70	2.00	2.00	2.00	2.00	2.00

* Rolling 12 month average

Value of Rate Arrears:



	Mar-17	Jun-17	Sep-17	Dec-17	Mar-18	Jun-18	Sep-18	Dec-18
\$'000	3,568	3,680	3,844	4,207	4,579	4,929	4,853	5,690

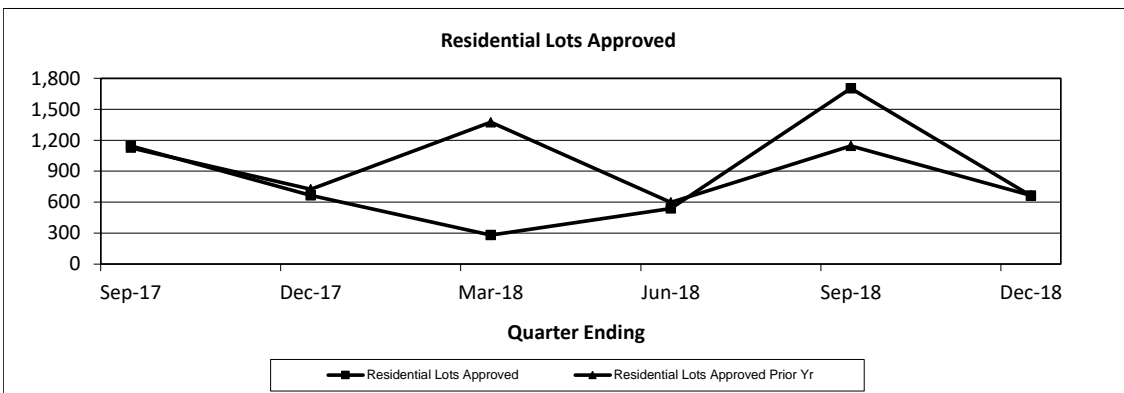
ICC Performance Report
December 2018

Fees and Charges:

	YTD Act	YTD Bud	YTD Var	FY Budget		FY F'cast
	\$'000	\$'000	\$'000	\$'000	% Achieved	\$'000
Planning Fees	9,007	7,469	1,538	14,865	61%	14,865
Hlth Animal Cemetery Fees	794	711	83	1,920	41%	1,920
Traffic and Reg Park Fees	1,561	1,537	24	3,086	51%	3,086
Waste Fees	3,712	3,304	408	6,608	56%	6,608
Other Fees	1,397	1,648	(251)	3,272	43%	3,272
	16,471	14,669	1,802	29,751	55%	29,751

Satisfactory results overall.

Residential Lots Approved:



	Sep-17	Dec-17	Mar-18	Jun-18	Sep-18	Dec-18
Residential Lots Approved	1,144	665	282	538	1,702	663
Residential Lots Approved Prior Yr	1,127	724	1,374	597	1,144	665

Grants and Contributions:

	YTD Act \$'000	YTD Bud \$'000	YTD Var \$'000	FY Budget		FY F'cast \$'000
				\$'000	% Achieved	
Operational Grants	4,011	3,259	752	9,879	41%	9,879
Capital Grants	2,956	2,018	938	4,722	63%	4,722
Donated Asset Revenue	37,536	33,558	3,978	67,122	56%	67,122
*Operational Cash Contributions	2,581	3,618	(1,037)	7,078	36%	7,078
*Capital Cash Contributions	2,675	10,374	(7,699)	20,737	13%	20,737
	49,759	52,827	(3,068)	109,538	45%	109,538

Cash contributions are developer driven and will be monitored closely.

***Cash Contribution Actuals Breakdown YTD:**

	Footpaths \$'000	Open Space \$'000	Roads \$'000	Social \$'000	Others \$'000	Grand Total \$'000
Operational Cash Contribution	0	1,142	1,001	0	439	2,581
Capital Cash Contribution	0	0	2,675	0	0	2,675
	0	1,142	3,676	0	439	5,256

Balance Sheet Movement YTD:

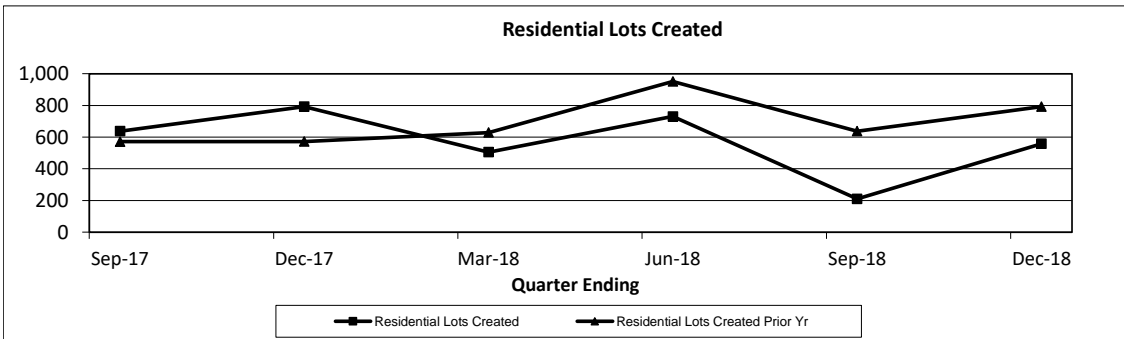
Open Space NCL	0	2,732	0	0	0	2,732
Stormwater NCL	0	0	0	0	1,097	1,097
Social NCL	0	0	0	777	0	777
Footpaths NCL	166	0	0	0	0	166
Streetscape NCL	0	0	0	0	0	0
	166	2,732	0	777	1,097	4,772

Total Cash Contributions

	166	3,874	3,676	777	1,535	10,028
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Other operational cash contributions include \$388k relating to funds received from Ipswich Events Corporation, vegetation retention (\$25k), Queen's Parks Nature Centre (\$19k) and \$5k relates to traineeship revenue which will be transferred to correct account in January.

Residential Lots Created:



	Sep-17	Dec-17	Mar-18	Jun-18	Sep-18	Dec-18
Residential Lots Created	637	792	505	730	210	558
Residential Lots Created Prior Yr	571	572	629	951	637	792

ICC Performance Report
December 2018

Other Revenue Sources:

	YTD Act	YTD Bud	YTD Var	FY Budget		FY F'cast
	\$'000	\$'000	\$'000	\$'000	% Achieved	\$'000
Sales, Recoverable Works	1,614	1,489	125	2,978	54%	2,978
Interest	2,624	1,486	1,138	2,905	90%	2,905
Other Revenue	17,864	22,807	(4,943)	37,616	47%	37,616
Gain on Asset Disposal	137	0	137	0	n/a	137
Internal Revenue	12,272	11,772	500	23,504	52%	23,504
	34,511	37,554	(3,043)	67,003	52%	67,140

Satisfactory results overall. Gain on asset disposal relates to sale of fleet vehicles. Interest revenue over budget due to a higher amount of investments resulting from higher than forecasted cash balance. Other revenue under budget due to receiving no dividend payment, this payment is expected to be received in January.

Expense

Employee Expenses

	YTD Act	YTD Bud	YTD Var	FY Budget		FY F'cast
	\$'000	\$'000	\$'000	\$'000	% Achieved	\$'000
Wages (opex and capex)	39,797	44,014	4,217	85,287	47%	85,287
Overtime	767	809	42	1,559	49%	1,559
Allowances	198	136	(62)	263	75%	263
Other employee costs	10,147	12,111	1,964	23,486	43%	23,486
Total Labour Opex + Capex	50,909	57,070	6,161	110,595	46%	110,595
<i>Less Capitalised Labour</i>	(6,973)	(8,181)	(1,208)	(16,129)	43%	(16,129)
Opex Labour before Contractors	43,936	48,889	4,953	94,466	47%	94,466
<i>Plus Contract Opex Labour</i>	2,872	953	(1,919)	1,615	178%	2,872
Opex Labour incl Contractors	46,808	49,842	3,034	96,081	49%	97,338

Satisfactory results overall. Based on an initial review, majority of the variance relates to an issue with leave entitlements posting from the new payroll system and ICT are currently working with the vendor. Vacant positions are also a contributing factor to the underspend.

Materials and Services (excl. Labour Contracts)

	YTD Act	YTD Bud	YTD Var	FY Budget		FY F'cast
	\$'000	\$'000	\$'000	\$'000	% Achieved	\$'000
Communication	750	833	83	1,691	44%	1,691
Materials	4,164	6,108	1,944	12,639	33%	12,639
Motor Vehicle Expenses	1,296	1,813	517	3,237	40%	3,237
Other Goods	1,632	1,681	49	3,291	50%	3,291
Other Services	5,602	6,257	655	12,254	46%	12,254
Service Contracts	14,467	18,588	4,121	36,255	40%	36,255
Utilities Expenses	5,039	5,164	125	10,454	48%	10,454
Consultants	2,223	1,649	(574)	3,110	71%	3,110
Other Materials and Services	5,988	3,417	(2,571)	7,073	85%	7,073
	41,161	45,510	4,349	90,004	46%	90,004

Other Expense Sources:

Depreciation	33,494	34,839	1,345	68,075	49%	68,075
Finance Costs	6,493	7,204	711	14,882	44%	14,882
Other Expenses	2,854	5,778	2,924	10,250	28%	10,250
Loss on disposal assets	1,051	0	(1,051)	0	n/a	1,051
Internal Expenses	11,149	10,413	(736)	20,850	53%	20,850
	55,041	58,234	3,193	114,057	48%	115,108

TOTAL **96,202** **103,744** **7,542** **204,061** **47%** **205,112**

Satisfactory results overall. Materials and services under budget primarily in Works Parks and Recreation Department. Other expenses primarily under budget due to delay in contribution to be made towards Springfield Central Sports Hall.

Loss on asset disposals primarily relates to partial retirement of infrastructure network assets.

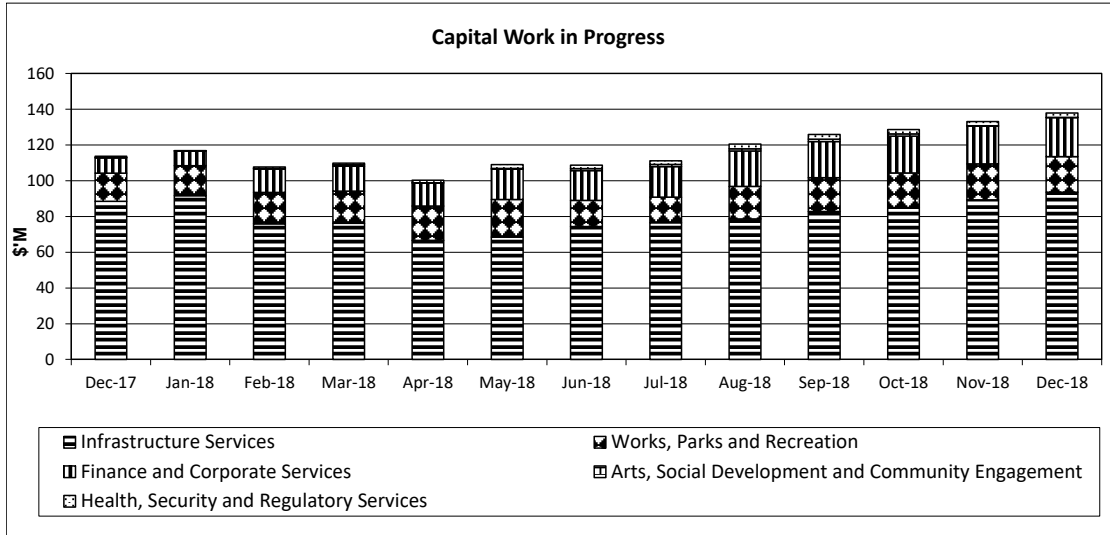
Depreciation under budget and will be monitored.

Capital Expenditure

Results as at 31 December 2018:

	YTD Act	YTD Bud	YTD Var	FY Budget		FY F'cast
	\$'000	\$'000	\$'000	\$'000	% Achieved	\$'000
Department Controlled	41,335	88,835	47,500	198,131	21%	198,131
Corporate Controlled	37,536	33,547	(3,989)	67,122	56%	67,122
	78,871	122,382	43,511	265,253	30%	265,253

Capital Work in Progress Current Balance (\$'000):



	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18
	\$M	\$M	\$M	\$M	\$M	\$M	\$M	\$M	\$M	\$M	\$M	\$M	\$M
Infrastructure Services	88.48	91.64	75.89	76.19	66.60	68.47	74.33	76.48	78.60	82.85	84.99	89.33	93.58
Works, Parks and Recreation	15.75	16.82	17.56	18.02	19.22	21.05	14.67	14.37	18.23	18.91	19.31	20.08	19.92
Finance and Corporate Services	8.63	8.22	13.25	13.90	12.90	16.95	16.70	17.09	19.78	20.20	20.70	21.19	21.81
Arts, Social Development and Community Engagement	0.08	0.08	0.10	0.78	0.11	0.44	1.05	1.19	1.31	1.35	1.20	0.16	0.17
Health, Security and Regulatory Services	0.79	0.03	0.90	0.96	1.48	2.14	1.96	2.07	2.56	2.58	2.41	2.41	2.44
	113.73	116.79	107.70	109.85	100.31	109.05	108.71	111.20	120.48	125.89	128.62	133.17	137.91

The above figures exclude infrastructure credits and donated assets.

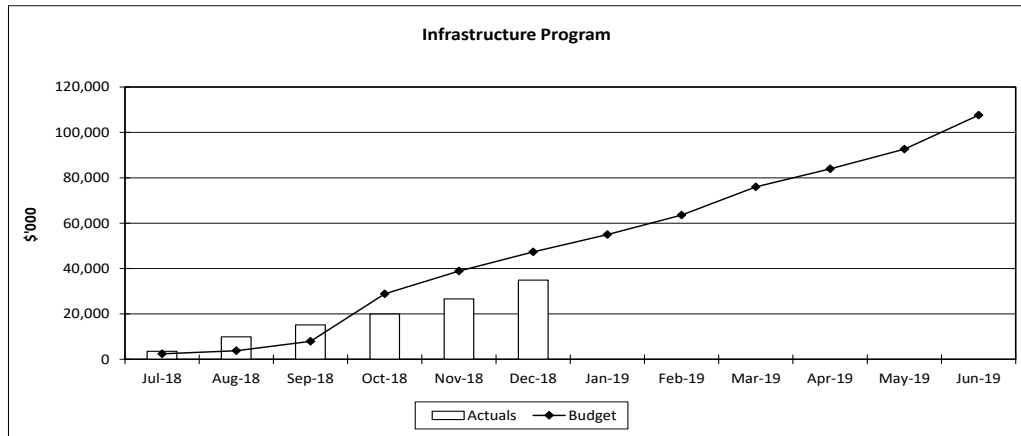
CWIP Balance by Project Status (as % of total):

	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18
Concept	2%	2%	2%	2%	2%	2%	2%	2%	1%	1%	1%	1%	1%
Design	4%	7%	8%	8%	9%	4%	4%	4%	3%	2%	2%	2%	1%
Delivery	48%	44%	56%	53%	63%	70%	71%	68%	71%	65%	66%	58%	65%
Completion	46%	47%	34%	37%	26%	24%	23%	26%	25%	32%	31%	39%	33%

Infrastructure Capital Portfolio by Delivery Department

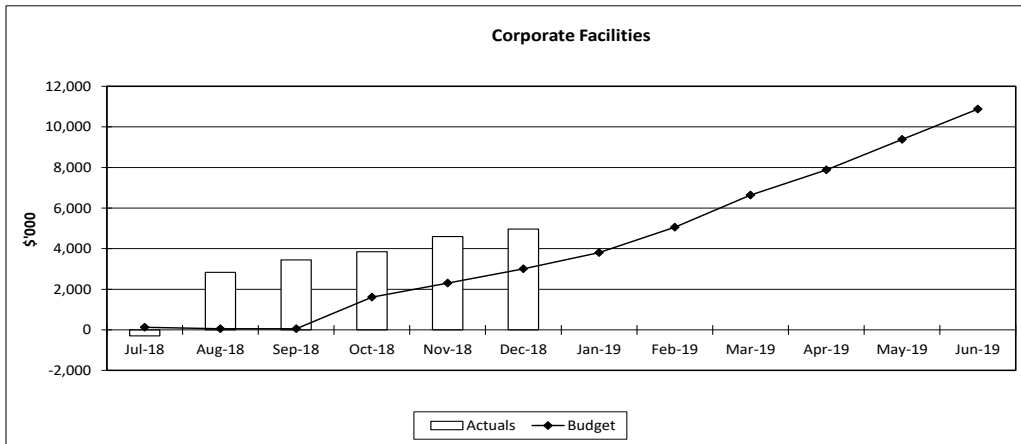
Results as at 31 December 2018:

Department Controlled	YTD Act	YTD Bud	YTD Var	FY Budget		FY F'cast
	\$'000	\$'000	\$'000	\$'000	% Achieved	\$'000
Infrastructure Portfolio - IS	24,202	37,764	13,562	82,241	29%	82,241
Infrastructure Portfolio - WP	10,733	9,539	(1,194)	25,329	42%	25,329
Total	34,935	47,303	12,368	107,570	32%	107,570



Infrastructure Capital Expenditure by Program

Corporate Facilities

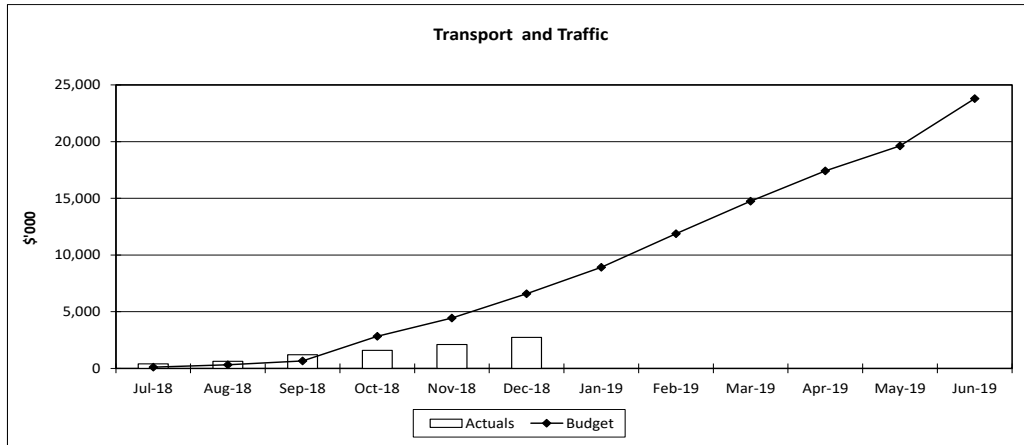


Comments per IS - 2018 -2019 Estimated Financial Expenditure \$3.4m.

Comments per WPR - Over budget YTD, due to the internal purchase/transfer of Fire Station 101 from Council's controlled company and will be adjusted in an upcoming budget amendment. Final project in relation to the Riverview Depot upgrade has commenced and anticipated move early 2019.

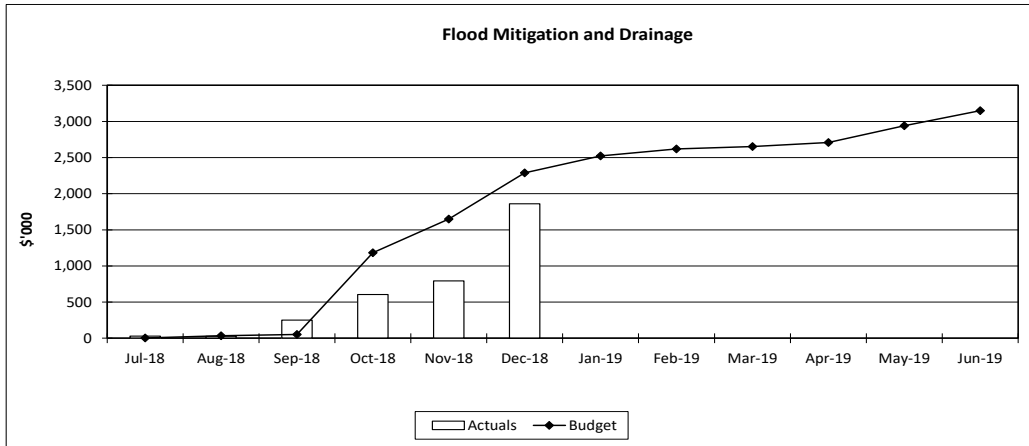
Infrastructure Capital Expenditure by Program con't

Transport and Traffic



Comments per IS - 2018 -2019 Estimated Financial Expenditure \$21.7m.

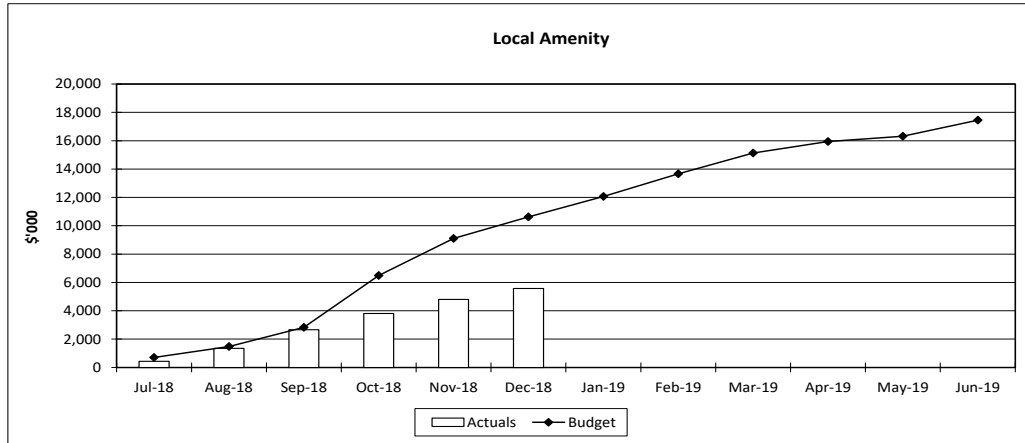
Flood Mitigation and Drainage



Comments per IS - 2018 -2019 Estimated Financial Expenditure 3.5m.

Infrastructure Capital Expenditure by Program con't

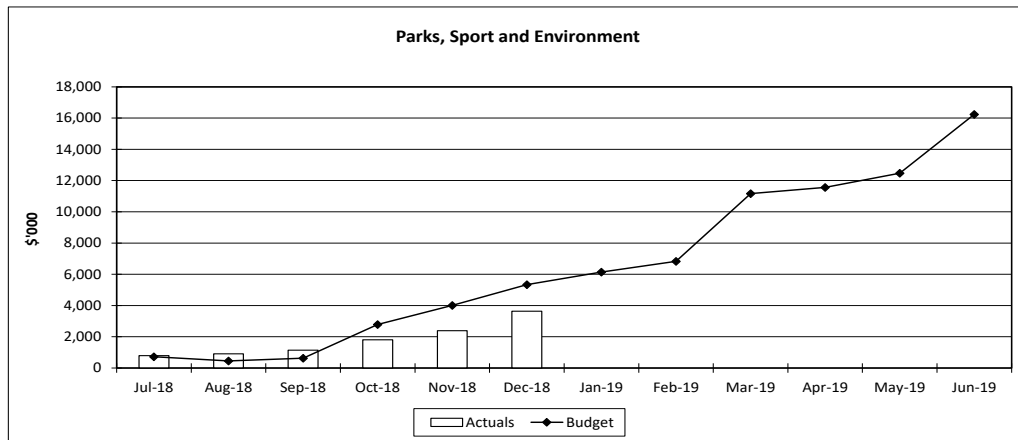
Local Amenity



Comments per IS - 2018 -2019 Estimated Financial Expenditure \$15m.

Comments per WPR - Behind YTD budget due to phasing for Beautiful Ipswich. Currently finalising program of work for all divisions. Phasing will be adjusted to reflect proposed program for delivery.

Parks, Sport and Recreation

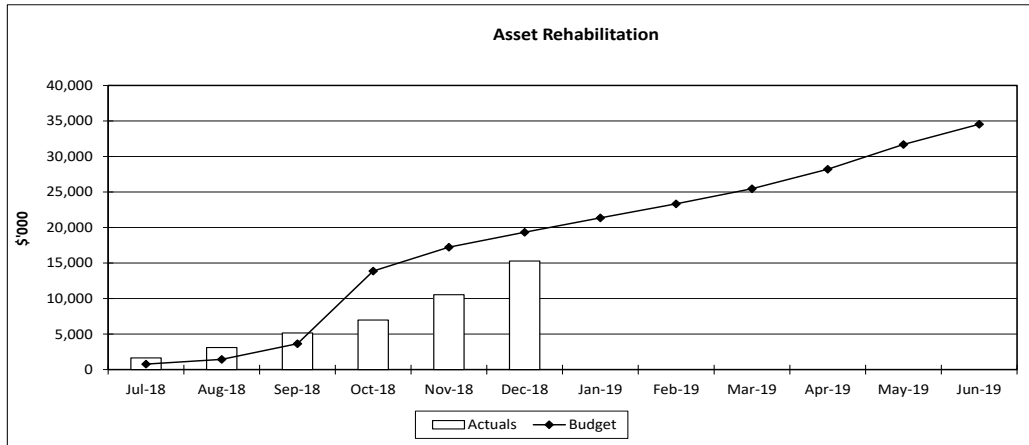


Comments per IS - 2018 -2019 Estimated Financial Expenditure \$3.5m.

Comments per WPR - Slightly over periodic budget with a forecasted minor underspend at the end of Financial year. Small Creek stage 2, completed. Some projects had unexpected costs to complete within the 2018/19 financial year, funds will be managed within the portfolio.

Infrastructure Capital Expenditure by Program con't

Asset Rehabilitation



Comments per IS - 2018 -2019 Estimated Financial Expenditure \$24.4m.

Comments per WPR - Slightly under budget due to 2 projects currently on hold. Offset by Office Relocation and fit out works that are required for 101 Limestone Street and 143 Brisbane Street and funds will be adjusted in the next Budget Amendment. Program rehabilitation work currently on schedule.

Arts, Social Development and Community Engagement Department

Performance Report

December 2018

Revenue

	YTD Act \$'000	YTD Bud \$'000	YTD Var \$'000	FY Budget		FY F'cast \$'000
				\$'000	% Achieved	
Department Controlled						
Civic Centre Service Fees	70	99	(29)	192	36%	192
Library Fees and Fines	2	29	(27)	55	4%	55
Other Fees	202	170	32	322	63%	322
Operational Grants	1,553	1,266	287	2,401	65%	2,401
Capital Grants	0	0	0	0	n/a	0
Other Revenue	1,263	908	355	1,547	82%	1,547
Internal Revenue	188	168	20	337	56%	337
	3,278	2,640	638	4,854	68%	4,854
Corporate Controlled						
Donated Asset Revenue	43	12	31	28	154%	43
Cash Contributions	0	1,704	(1,704)	3,407	0%	3,407
Hdwks Credit Consumption	0	0	0	0	n/a	0
	43	1,716	(1,673)	3,435	1%	3,450
TOTAL	3,321	4,356	(1,035)	8,289	40%	8,304

Satisfactory results overall. Operational grants over budget due to additional library grants as well as home assist grant received in advance. Other revenue over budget primarily due to increased Ti Tree Bioenergy revenue.

Cash contributions will be monitored.

Department Controlled Expenses

Employee Expenses

	YTD Act	YTD Bud	YTD Var	FY Budget		FY F'cast
	\$'000	\$'000	\$'000	\$'000	% Achieved	\$'000
Wages (opex and capex)	4,315	4,904	589	9,495	45%	9,495
Overtime	116	91	(25)	174	67%	174
Allowances	25	10	(15)	18	139%	25
Other employee costs	1,142	1,286	144	2,491	46%	2,491
Total Labour Opex + Capex	5,598	6,291	693	12,178	46%	12,185
<i>Less recovery/charge out</i>	(6)	32	38	0	n/a	0
Opex Labour before Contractors	5,592	6,323	731	12,178	46%	12,185
<i>Plus Contract Opex Labour</i>	168	128	(40)	278	60%	278
Opex Labour incl Contractors	5,760	6,451	691	12,456	46%	12,463

Satisfactory results overall. Employee expenses under budget due to delay in filling vacant positions, expected to be filled over the coming months.

Materials and Services (excl. Labour Contracts)

	YTD Act	YTD Bud	YTD Var	FY Budget		FY F'cast
	\$'000	\$'000	\$'000	\$'000	% Achieved	\$'000
Advertising	175	162	(13)	315	56%	315
Materials	158	281	123	1,327	12%	1,327
Other Goods	601	632	31	1,226	49%	1,226
Other Services	890	1,367	477	2,292	39%	2,292
Service Contracts	456	510	54	1,081	42%	1,081
Other Materials and Services	118	143	25	268	44%	268
	2,398	3,095	697	6,509	37%	6,509
Other Expense Sources						
Other Expenses	483	1,124	641	2,705	18%	2,705
Internal Expenses	194	182	(12)	463	42%	463
	3,075	4,401	1,326	9,677	32%	9,677
TOTAL DEPARTMENT CONTROLLED	8,835	10,852	2,017	22,133	40%	22,140

Corporate Controlled Expenses

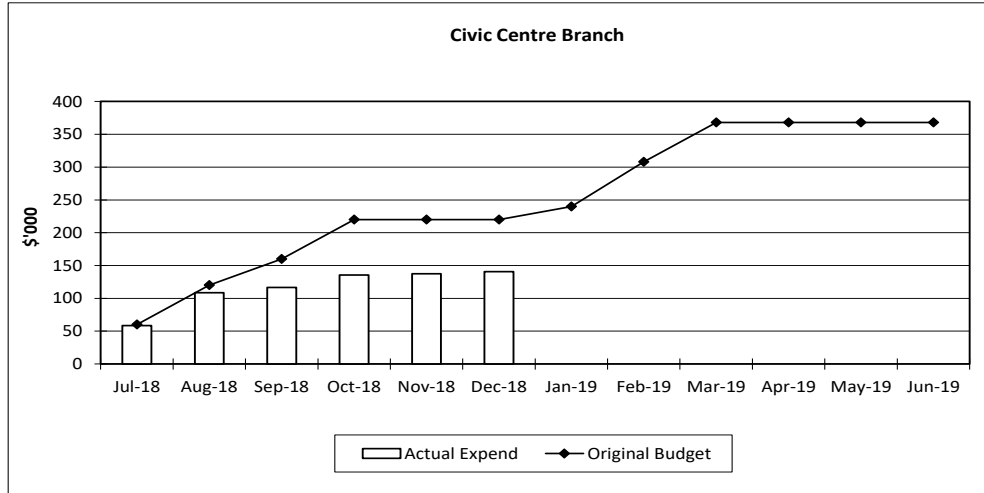
Depreciation	119	133	14	258	46%	258
Finance Costs	0	0	0	0	n/a	0
Loss on Disposal Assets	1	0	(1)	0	n/a	1
TOTAL CORPORATE CONTROLLED	120	133	13	258	47%	259

Satisfactory results overall. Other services under budget in the library branch, through commitments and planned expenditure this is expected to meet full year budget and rephasing needs to be actioned to better reflect timing of the actuals. Other expenses under budget primarily relating to community donations.

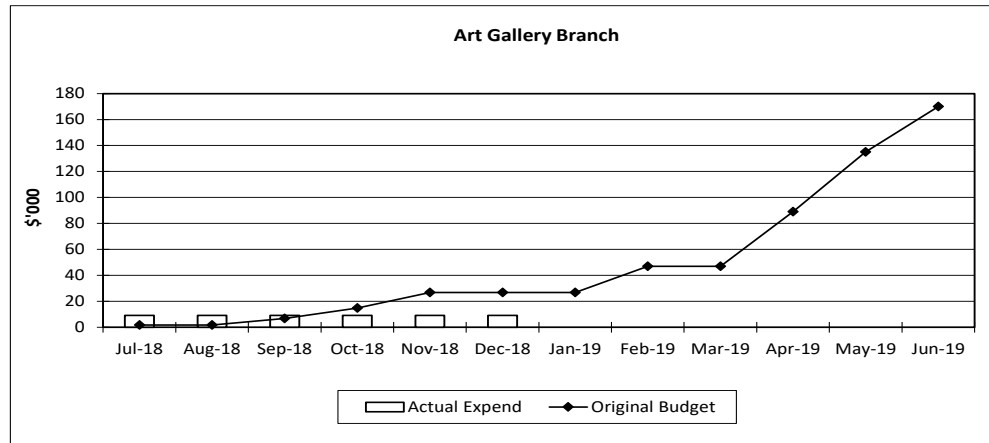
ASDCE Capital Expenditure by Program

Results as at 31 December 2018:

	YTD Act \$'000	YTD Bud \$'000	YTD Var \$'000	FY Budget \$'000	% Achieved	FY F'cast \$'000
Department controlled	381	537	156	1,845	21%	1,845

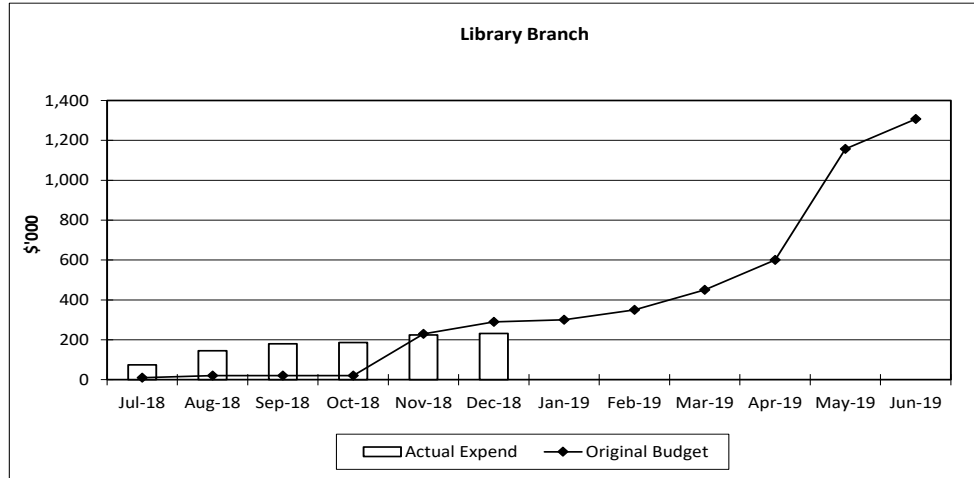


Project No.	Project Name	YTD Actual \$'000	YTD Budget \$'000	Explanations/Mitigations
DCH00022	Civic Centre Assets	141	220	Phasing of capital expenditure to be actioned due to supplier delays. Expect to finalise purchases prior to calendar year end.



Project No.	Project Name	YTD Actual \$'000	YTD Budget \$'000	Explanations/Mitigations
	Various Projects	9	27	No Issues

ASDCE Capital Expenditure by Program con't



Project No.	Project Name	YTD Actual \$'000	YTD Budget \$'000	Explanations/Mitigations
DEA00010/DEL10018	Library Capital Purchases	232	290	No Issues

Economic Development and Marketing

Performance Report

December 2018

Revenue

	YTD Act \$'000	YTD Bud \$'000	YTD Var \$'000	FY Budget		FY F'cast \$'000
				\$'000	% Achieved	
Department Controlled						
Operational Grants	0	0	0	0	n/a	0
Other Revenue	172	334	(162)	1,150	15%	1,150
Internal Revenue	0	0	0	0	n/a	0
	172	334	(162)	1,150	15%	1,150
Corporate Controlled						
Cash Contributions	388	0	388	0	n/a	388
	388	0	388	0	n/a	388
TOTAL	560	334	226	1,150	49%	1,538

Other revenue under budget primarily relates to funds from Tourism and Events QLD being allocated to FCS Department and will be corrected in January.

Cash contributions revenue relates to funds received from Ipswich Events Corporation.

Department Controlled Expenses

Employee Expenses

	YTD Act	YTD Bud	YTD Var	FY Budget		FY F'cast
	\$'000	\$'000	\$'000	\$'000	% Achieved	\$'000
Wages (opex and capex)	1,919	2,130	211	4,121	47%	4,121
Overtime	35	28	(7)	54	65%	54
Allowances	5	13	8	25	20%	25
Other employee costs	529	620	91	1,202	44%	1,202
Total Labour Opex + Capex	2,488	2,791	303	5,402	46%	5,402
<i>Less Capitalised Labour</i>	9	(3)	(12)	(20)	(45%)	9
Opex Labour before Contractors	2,497	2,788	291	5,382	46%	5,411
<i>Plus Contract Opex Labour</i>	247	0	(247)	0	n/a	247
Opex Labour incl Contractors	2,744	2,788	44	5,382	51%	5,658

Satisfactory results overall.

Materials and Services (excl. Labour Contracts)

	YTD Act	YTD Bud	YTD Var	FY Budget		FY F'cast
	\$'000	\$'000	\$'000	\$'000	% Achieved	\$'000
Advertising	661	1,112	451	2,373	28%	2,373
Communication	0	0	0	0	n/a	0
Other Goods	74	82	8	163	45%	163
Other Services	249	915	666	1,964	13%	1,964
Service Contracts	56	54	(2)	100	56%	100
Entertainment	156	36	(120)	67	233%	156
Other Materials and Services	130	139	9	278	47%	278
	1,326	2,338	1,012	4,945	27%	5,034
Other Expense Sources						
Other Expenses	15	57	42	115	13%	115
Internal Expenses	46	43	(3)	127	36%	127
	1,387	2,438	1,051	5,187	27%	5,276
TOTAL DEPARTMENT CONTROLLED	4,131	5,226	1,095	10,569	39%	10,934

Corporate Controlled Expenses

Depreciation	1	1	0	1	100%	1
Other Finance Costs	0	0	0	0	n/a	0
TOTAL CORPORATE CONTROLLED	1	1	0	1	100%	1

Satisfactory results overall. Advertising expense under budget due to sponsorship payment now due in March, budget to be realigned. Other services under budget in the Events Branch and will be monitored closely. Entertainment expenses \$123k relates to other services, to be reallocated in January.

Infrastructure Services Department

Performance Report

December 2018

Revenue

	YTD Act \$'000	YTD Bud \$'000	YTD Var \$'000	FY Budget		FY F'cast \$'000
				\$'000	% Achieved	
Department Controlled						
Other Fees and Charges	0	0	0	0	n/a	0
Sales, Recoverable works	0	0	0	0	n/a	0
Capital Grants	0	0	0	0	n/a	0
Other Revenue	0	0	0	0	n/a	0
	0	0	0	0	n/a	0
Corporate Controlled						
Donated Asset Revenue	37,493	26,676	10,817	53,354	70%	53,354
Cash Contributions	3,577	5,232	(1,655)	10,461	34%	10,461
	41,070	31,908	9,162	63,815	64%	63,815
TOTAL	41,070	31,908	9,162	63,815	64%	63,815

Cash contributions are developer driven and will be closely monitored.

Department Controlled Expenses

General Ledger

Employee Expenses (incl. Labour Contracts)

	YTD Act	YTD Bud	YTD Var	FY Budget		FY F'cast
	\$'000	\$'000	\$'000	\$'000	% Achieved	\$'000
Wages (opex and capex)	4,146	5,195	1,049	10,053	41%	10,053
Contract (opex and capex)	400	0	(400)	0	n/a	400
Overtime	49	42	(7)	82	60%	82
Allowances	2	13	11	25	8%	25
Other employee costs	1,022	1,417	395	2,743	37%	2,743
Total Labour Opex + Capex	5,619	6,667	1,048	12,903	44%	13,303

Labour Breakdown (Project Ledger)

	YTD Act	YTD Bud	YTD Var	FY Budget		FY F'cast
	\$'000	\$'000	\$'000	\$'000	% Achieved	\$'000
Capex						
Wages	4,511	5,886	1,375	11,385	40%	11,385
Contract	366	0	(366)	0	n/a	366
	4,877	5,886	1,009	11,385	43%	11,751
Opex						
Wages	812	788	(24)	1,572	52%	1,572
Contract	34	0	(34)	0	n/a	34
	846	788	(58)	1,572	54%	1,606
Total Project Labour (opex and capex)	5,723	6,674	951	12,957	44%	13,357

Satisfactory results overall. Employee wages under budget due to delay in filling vacant positions partly offset by labour contracts.

Department Controlled Expenses (con't)

Materials and Services (excl. Labour Contracts)

	YTD Act \$'000	YTD Bud \$'000	YTD Var \$'000	FY Budget		FY F'cast \$'000
				\$'000	% Achieved	
Service Contracts	9	240	231	482	2%	482
Consultants	555	447	(108)	849	65%	849
Other Materials and Services	169	146	(23)	351	48%	351
	733	833	100	1,682	44%	1,682
Other Expense Sources						
Other Expenses	33	0	(33)	0	n/a	33
Internal Expenses	174	6	(168)	14	1243%	174
	207	6	(201)	14	1479%	207
TOTAL DEPARTMENT CONTROLLED EXPENSES (excl. Labour)						
	940	839	(101)	1,696	55%	1,889

Corporate Controlled Expenses

Depreciation	76	60	(16)	119	64%	119
Other Finance Costs	0	0	0	0	n/a	0
Loss on disposal assets	0	0	0	0	n/a	0
TOTAL CORPORATE CONTROLLED	76	60	(16)	119	64%	119

Service contracts under budget relating to divisional allocation, IS and WPR to review the opportunity to transfer these funds to street lighting projects. Consultants over budget due to the expensing of capital projects (flood mitigation investigations) from previous financial years. Internal expenses over budget due to under utilisation of plant and equipment and expensing of capital projects.

Finance and Corporate Services Department

Performance Report

December 2018

Revenue

	YTD Act \$'000	YTD Bud \$'000	YTD Var \$'000	FY Budget \$'000	% Achieved	FY F'cast \$'000
Department Controlled						
Utilities and Other Charges	67	42	25	85	79%	85
Change of Ownership Fees	319	357	(38)	714	45%	714
Other Fees and Charges	500	704	(204)	1,408	36%	1,408
Sales, Recoverable works	0	0	0	0	n/a	0
Operational Grants	1,369	1,096	273	4,148	33%	4,148
Capital Grants	0	0	0	0	n/a	0
Other Revenue	14,782	20,572	(5,790)	32,943	45%	32,943
Internal revenue	926	927	(1)	1,854	50%	1,854
	17,963	23,698	(5,735)	41,152	44%	41,152
Corporate Controlled						
General Rates	88,462	87,820	642	178,134	50%	178,134
Discounts/Remissions	(5,374)	(5,412)	38	(10,787)	50%	(10,787)
Net Rates and Utilities	83,088	82,408	680	167,347	50%	167,347
Cash Donations and Contributions	0	0	0	0	n/a	0
Interest	2,414	1,362	1,052	2,660	91%	2,660
Gain on Asset Disposal	0	0	0	0	n/a	0
Tax Equivalents Revenue	2,938	2,637	301	5,343	55%	5,343
	88,440	86,407	2,033	175,350	50%	175,350
TOTAL	106,403	110,105	(3,702)	216,502	49%	216,502

Satisfactory results overall. Other fees and charges under budget due to less than expected volume of property searches. Interest revenue over budget due to a higher amount of investments resulting from higher than forecasted cash balance. Other revenue under budget due to delay in dividends, expected to be received in January.

Department Controlled Expenses

Employee Expenses

	YTD Act	YTD Bud	YTD Var	FY Budget		FY F'cast
	\$'000	\$'000	\$'000	\$'000	% Achieved	\$'000
Wages (opex and capex)	8,557	9,353	796	18,171	47%	18,171
Overtime	26	6	(20)	11	236%	26
Allowances	24	48	24	93	26%	93
Other employee costs	2,125	2,634	509	5,118	42%	5,118
Total Labour Opex + Capex	10,732	12,041	1,309	23,393	46%	23,408
<i>Less Capitalised Labour</i>	(1,319)	(1,218)	101	(2,408)	55%	(2,408)
Opex Labour before Contractors	9,413	10,823	1,410	20,985	45%	21,000
<i>Plus Contract Opex Labour</i>	869	395	(474)	640	136%	869
Opex Labour incl Contractors	10,282	11,218	936	21,625	48%	21,869

Satisfactory results overall.

Materials and Services (excl. Labour Contracts)

	YTD Act	YTD Bud	YTD Var	FY Budget		FY F'cast
	\$'000	\$'000	\$'000	\$'000	% Achieved	\$'000
Communication	721	828	107	1,680	43%	1,680
Other Goods	682	797	115	1,564	44%	1,564
Other Services	2,589	2,719	130	5,461	47%	5,461
Service Contracts	4,151	4,368	217	8,289	50%	8,289
Legal Expenses	626	275	(351)	552	113%	626
Other Materials and Services	1,169	953	(216)	1,698	69%	1,698
	9,938	9,940	2	19,244	52%	19,318
Other Expense Sources						
Finance Costs	295	288	(7)	577	51%	577
Other Expenses	1,583	1,892	309	3,867	41%	3,867
Internal expenses	107	176	69	336	32%	336
Community Services Expense	235	235	0	470	50%	470
	12,158	12,531	373	24,494	50%	24,568
TOTAL DEPARTMENT CONTROLLED	22,440	23,749	1,309	46,119	49%	46,437

Corporate Controlled

Depreciation	3,850	3,838	(12)	7,595	51%	7,595
Loss on disposal assets	0	0	0	0	n/a	0
QTC Finance Costs	6,026	6,744	718	13,969	43%	13,969
Other Finance Costs	0	0	0	0	n/a	0
TOTAL CORPORATE CONTROLLED	9,876	10,582	706	21,564	46%	21,564

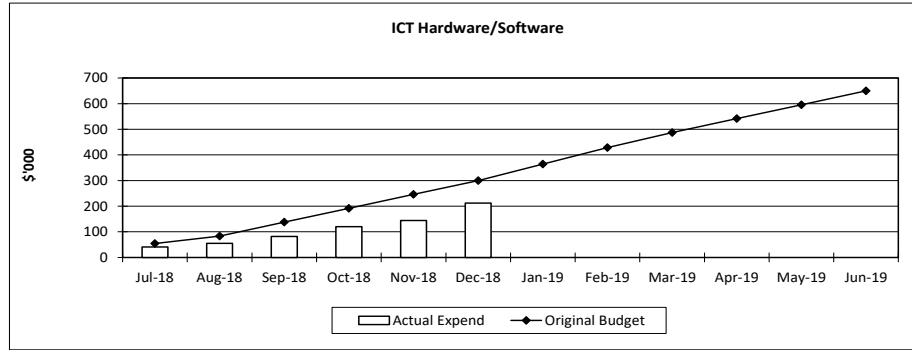
Satisfactory results overall. Service contracts primarily under budget in Strategic Client Branch expected to be back on target in January. Legal expenses over budget due to various legal matters and will be monitored closely.

Satisfactory results for corporate controlled expenditure.

FC Capital Expenditure by Program

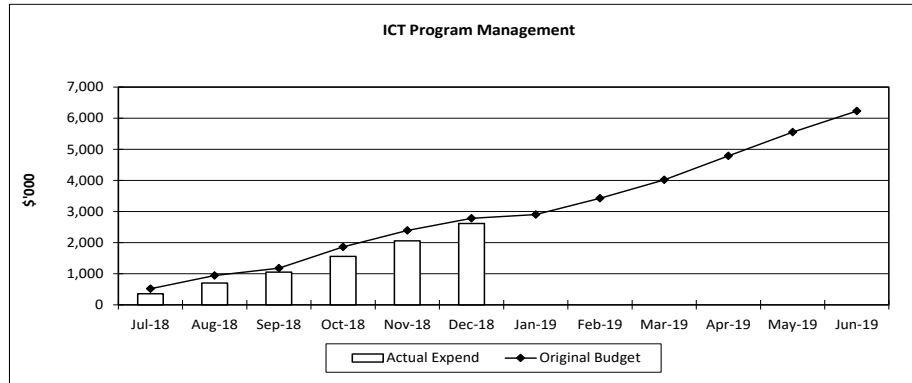
Results as at 31 December 2018:

Department Controlled*	YTD Act	YTD Bud	YTD Var	FY Budget		FY F'cast
	\$'000	\$'000	\$'000	\$'000	% Achieved	\$'000
	2,823	38,191	35,368	77,115	4%	77,115



Major Projects

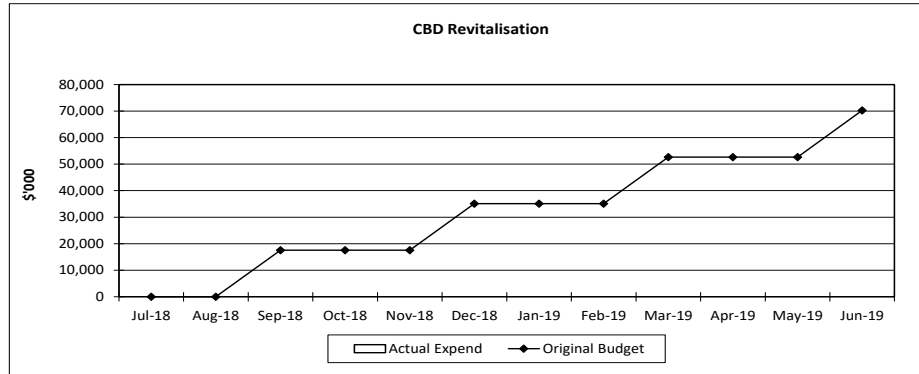
Project No.	Project Name	YTD Actual \$'000	YTD Budget \$'000	Explanations/Mitigations
	Various Projects	212	300	Satisfactory result.



Major Projects

Project No.	Project Name	YTD Actual \$'000	YTD Budget \$'000	Explanations/Mitigations
	Various Projects	2,611	2,781	Satisfactory result.

FC Capital Expenditure by Program con't



Major Projects

Project No.	Project Name	YTD Actual \$'000	YTD Budget \$'000	Explanations/Mitigations
	Various Projects	0	35,110	Behind schedule due to delays, work expected to resume shortly.

Works, Parks and Recreation Department

Performance Report

December 2018

Excluding Ipswich Waste

Revenue

	YTD Act \$'000	YTD Bud \$'000	YTD Var \$'000	FY Budget		FY F'cast \$'000
				\$'000	% Achieved	
Department Controlled						
Utilities and Other Charges	2,049	1,981	68	3,962	52%	3,962
Traffic and Reg Park Fees	603	627	(24)	1,265	48%	1,265
Other Fees and Charges	6	0	6	0	n/a	6
Sales, Recoverable Works	1,614	1,489	125	2,978	54%	2,978
Operational Grants	973	820	153	3,147	31%	3,147
Capital Grants	2,956	2,018	938	4,722	63%	4,722
Other Revenue	1,554	925	629	1,867	83%	1,867
Internal Revenue	7,098	7,257	(159)	14,407	49%	14,407
	16,853	15,117	1,736	32,348	52%	32,354
Corporate Controlled						
Discounts/Remissions	(29)	(38)	9	(75)	39%	(75)
Donated Asset Revenue	0	6,870	(6,870)	13,740	0%	13,740
Cash Contributions	1,291	7,051	(5,760)	13,942	9%	13,942
Interest	0	0	0	0	n/a	0
Gain on Disposal/Revaluation	135	0	135	0	n/a	135
	1,397	13,883	(12,486)	27,607	5%	27,742
TOTAL	18,250	29,000	(10,750)	59,955	30%	60,096

Satisfactory results overall. Capital grants over budget relates to 2017/18 Passenger Transport Accessible Infrastructure program together with funding for a change room at Limestone Park Netball courts. Other revenue over budget primarily relates to insurance funds received as restitution for works associated with the 2017/2018 weather events. Internal revenue under budget do to lower equipment utilisation. These items will be included for consideration in the next budget amendment.

Cash contributions and donated asset revenue are developer driven.

Department Controlled Expenses

Excluding Ipswich Waste

Employee Expenses

	YTD Act	YTD Bud	YTD Var	FY Budget		FY F'cast
	\$'000	\$'000	\$'000	\$'000	% Achieved	\$'000
Wages (opex and capex)	11,858	12,491	633	24,205	49%	24,205
Overtime	267	390	123	752	36%	752
Allowances	75	39	(36)	75	100%	75
Other employee costs	3,092	3,392	300	6,575	47%	6,575
Total Labour Opex + Capex	15,292	16,312	1,020	31,607	48%	31,607
<i>Less Capitalised Labour</i>	(1,132)	(1,121)	11	(2,349)	48%	(2,349)
Opex Labour before Contractors	14,160	15,191	1,031	29,258	48%	29,258
<i>Plus Contract Opex Labour</i>	709	62	(647)	120	591%	709
Opex Labour incl Contractors	14,869	15,253	384	29,378	51%	29,967

Satisfactory results overall. Employee wages under budget largely due to vacancies within City Maintenance and Sports and Recreation branches offset by contract opex labour.

Materials and Services (excl. Labour Contracts)

	YTD Act	YTD Bud	YTD Var	FY Budget		FY F'cast
	\$'000	\$'000	\$'000	\$'000	% Achieved	\$'000
Maintenance	2,262	58	(2,204)	116	1950%	2,262
Materials	3,889	5,645	1,756	10,958	35%	10,958
Motor Vehicle Expenses	1,281	1,808	527	3,227	40%	3,227
Service Contracts	5,364	8,825	3,461	17,146	31%	17,146
Utilities Expenses	4,928	5,037	109	10,199	48%	10,199
Consultants	682	365	(317)	840	81%	840
Other Materials and Services	2,293	1,306	(987)	2,574	89%	2,574
	20,699	23,044	2,345	45,060	46%	47,206
Other Expense Sources						
Other Expenses	670	2,681	2,011	3,523	19%	3,523
Internal Expenses	2,875	2,835	(40)	5,547	52%	5,547
Finance Costs	0	0	0	0	n/a	0
	24,244	28,560	4,316	54,130	45%	56,276
TOTAL DEPARTMENT CONTROLLED	39,113	43,813	4,700	83,508	47%	86,243

Corporate Controlled

Depreciation	28,674	30,190	1,516	58,869	49%	58,869
QTC Finance Costs	172	172	0	336	51%	336
Other Finance Costs	0	0	0	0	n/a	0
Loss on disposal assets	1,006	0	(1,006)	0	n/a	1,006
TOTAL CORPORATE CONTROLLED	29,852	30,362	510	59,205	50%	60,211

Satisfactory results overall. Materials and services under budget primarily in City Maintenance and Sport, Recreation and Natural Resources Branches. Other expenses primarily under budget due to delay in contribution to be made for Springfield Central Sports Hall.

Loss on asset disposals relates to partial retirement of infrastructure network assets.

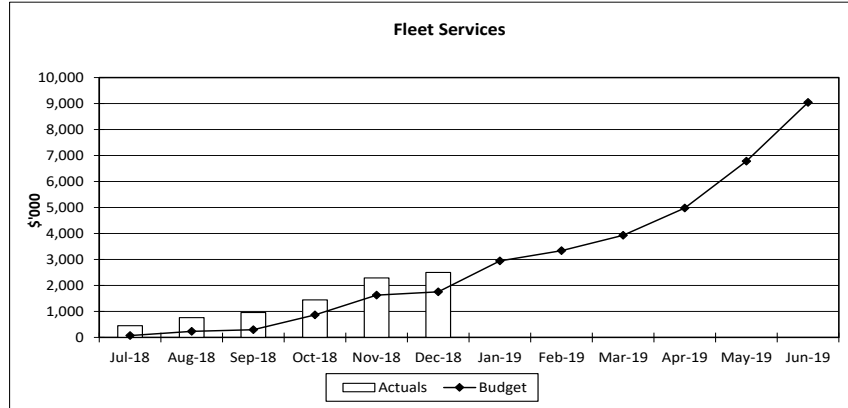
Depreciation is under budget and will be reviewed.

WP Capital Expenditure by Program

Non-Infrastructure Program and excluding Ipswich Waste

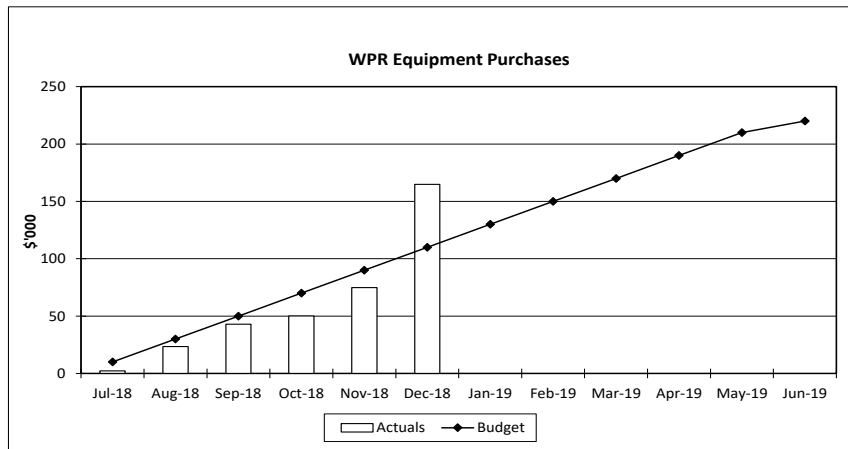
Results as at 31 December 2018:

Department Controlled	YTD Act	YTD Bud	YTD Var	FY Budget		FY F'cast
	\$'000	\$'000	\$'000	\$'000	% Achieved	\$'000
Fleet	2,499	1,751	(748)	9,044	28%	9,044
WPR - Equipment	90	110	20	220	41%	220
Total Department Controlled	2,589	1,861	(728)	9,264	28%	9,264



Major Projects

Project No.	Project Name	YTD Actual \$'000	YTD Budget \$'000	Explanations/Mitigations
	Various	2,499	1,751	Evaluation report for Tractor replacements has been approved with order to be placed in the near future. Currently all major items, with long lead times have been ordered.



Major Projects

Project No.	Project Name	YTD Actual \$'000	YTD Budget \$'000	Explanations/Mitigations
	Various	165	110	No budget implications.

Ipswich Waste

Performance Report

December 2018

Revenue

	YTD Act	YTD Bud	YTD Var	FY Budget		FY F'cast
	\$'000	\$'000	\$'000	\$'000	% Achieved	\$'000
Department Controlled						
Garbage Charges Revenue	14,793	14,878	(85)	30,131	49%	30,131
Net Rates and Utilities	14,793	14,878	(85)	30,131	49%	30,131
Waste Disposal Fees	3,712	3,304	408	6,608	56%	6,608
Operational Grants	0	0	0	0	n/a	0
Other Revenue	53	54	(1)	81	65%	81
Internal Revenue	887	547	340	1,094	81%	1,094
	19,445	18,783	662	37,914	51%	37,914
Corporate Controlled						
Interest	210	124	86	245	86%	245
	210	124	86	245	86%	245
TOTAL	19,655	18,907	748	38,159	52%	38,159

Satisfactory results overall. Waste disposal fees over budget due to most services trending above expectations. Internal revenue offset by internal expenses.

Department Controlled Expenses

Employee Expenses

	YTD Act	YTD Bud	YTD Var	FY Budget		FY F'cast
	\$'000	\$'000	\$'000	\$'000	% Achieved	\$'000
Wages (opex and capex)	1,939	2,275	336	4,405	44%	4,405
Overtime	233	215	(18)	415	56%	415
Allowances	44	10	(34)	19	232%	44
Other employee costs	448	613	165	1,188	38%	1,188
Total Labour Opex + Capex	2,664	3,113	449	6,027	44%	6,052
<i>Less recovery/charge out</i>	4	15	11	0	n/a	4
Opex Labour before Contractors	2,668	3,128	460	6,027	44%	6,056
<i>Plus Contract Opex Labour</i>	510	218	(292)	417	122%	510
Opex Labour incl Contractors	3,178	3,346	168	6,444	49%	6,566

Satisfactory results overall.

Materials and Services (excl. Labour Contracts)

	YTD Act	YTD Bud	YTD Var	FY Budget		FY F'cast
	\$'000	\$'000	\$'000	\$'000	% Achieved	\$'000
Advertising	29	62	33	142	20%	142
Maintenance	20	91	71	183	11%	183
Materials	49	104	55	208	24%	208
Service Contracts	2,366	2,305	(61)	4,639	51%	4,639
Other Materials and Services	233	137	(96)	243	96%	243
	2,697	2,699	2	5,415	50%	5,415
Other Expense Sources						
Other Expenses	37	4	(33)	9	411%	37
Internal Expenses	4,229	3,967	(262)	7,894	54%	7,894
	6,963	6,670	(293)	13,318	52%	13,346
TOTAL DEPARTMENT CONTROLLED	10,141	10,016	(125)	19,762	51%	19,912

Corporate Controlled Expenses

Depreciation	386	398	12	797	48%	797
Finance Costs	0	0	0	0	n/a	0
Loss on disposal assets	37	0	(37)	0	n/a	37
Tax Equivalents Expense	2,938	2,637	(301)	5,343	55%	5,343
TOTAL CORPORATE CONTROLLED	3,361	3,035	(326)	6,140	55%	6,177

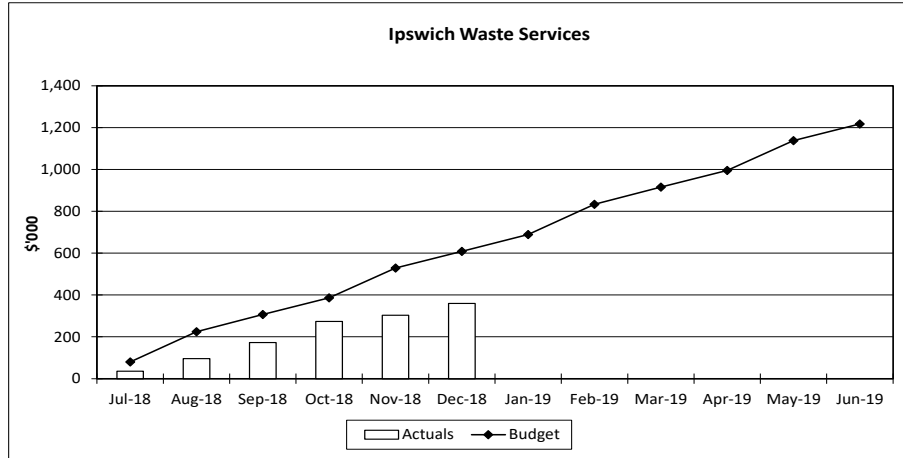
Satisfactory results overall. Internal expenses offset by internal revenue.

Waste Capital Expenditure by Project or Program Areas:

Ipswich Waste

Results as at 31 December 2018:

	YTD Act	YTD Bud	YTD Var	FY Budget		FY F'cast
	\$'000	\$'000	\$'000	\$'000	% Achieved	\$'000
Department Controlled	359	609	250	1,218	29%	1,218



Major Projects

Project No.	Project Name	YTD Actual \$'000	YTD Budget \$'000	Explanations/Mitigations
	Various Projects	359	609	No budget implications.

Health, Security and Regulatory Services Department Performance Report December 2018

Revenue

	YTD Act \$'000	YTD Bud \$'000	YTD Var \$'000	FY Budget		FY F'cast \$'000
				\$'000	% Achieved	
Department Controlled						
Utilities and Other Charges	3	96	(93)	192	2%	192
Net Rates and Utilities	3	96	(93)	192	2%	192
Town Planning Develop Fees	0	0	0	0	n/a	0
Hlth Animal Cemetery Fees	794	711	83	1,920	41%	1,920
Traffic and Reg Park Fees	958	910	48	1,820	53%	1,820
Other Fees	274	270	4	541	51%	541
Operational Grants	116	78	38	183	63%	183
Capital Grants	0	0	0	0	n/a	0
Other Revenue	24	12	12	25	96%	25
	2,169	2,077	92	4,681	46%	4,681
Corporate Controlled						
Gain on Disposal/Revaluation	0	0	0	0	n/a	0
	0	0	0	0	n/a	0
TOTAL	2,169	2,077	92	4,681	46%	4,681

Satisfactory results overall. Utilities and other charges under budget however, process to recover overgrown allotments is currently under review and will be monitored closely. Health, animal and cemetery fees are over budget due to higher than expected parking compliance and dog registration revenue. Operational grants relate to payments received earlier than expected for Childhood vaccination services.

Department Controlled Expenses

Employee Expenses

	YTD Act	YTD Bud	YTD Var	FY Budget		FY F'cast
	\$'000	\$'000	\$'000	\$'000	% Achieved	\$'000
Wages (opex and capex)	2,749	3,051	302	5,905	47%	5,905
Overtime	42	23	(19)	45	93%	45
Allowances	19	3	(16)	5	380%	19
Other employee costs	720	836	116	1,619	44%	1,619
Total Labour Opex + Capex	3,530	3,913	383	7,574	47%	7,588
<i>Less recovery/charge out</i>	(23)	0	23	0	n/a	0
Opex Labour before Contractors	3,507	3,913	406	7,574	46%	7,588
<i>Plus Contract Opex Labour</i>	366	150	(216)	160	229%	366
Opex Labour incl Contractors	3,873	4,063	190	7,734	50%	7,954

Satisfactory results overall. Employee wages under budget due to vacant positions offset by contract opex labour.

Materials and Services (excl. Labour Contracts)

	YTD Act	YTD Bud	YTD Var	FY Budget		FY F'cast
	\$'000	\$'000	\$'000	\$'000	% Achieved	\$'000
Maintenance	10	16	6	33	30%	33
Other Services	309	305	(4)	657	47%	657
Service Contracts	2,063	2,285	222	4,518	46%	4,518
Other Materials and Services	222	418	196	869	26%	869
	2,604	3,024	420	6,077	43%	6,077
Other Expense Sources						
Other Expenses	18	11	(7)	21	86%	21
Internal Expenses	205	187	(18)	370	55%	370
	2,827	3,222	395	6,468	44%	6,468
TOTAL DEPARTMENT CONTROLLED	6,700	7,285	585	14,202	47%	14,422

Corporate Controlled Expenses

Depreciation	387	218	(169)	436	89%	436
Finance Costs	0	0	0	0	n/a	0
Loss on disposal assets	8	0	(8)	0	n/a	8
TOTAL CORPORATE CONTROLLED	395	218	(177)	436	91%	444

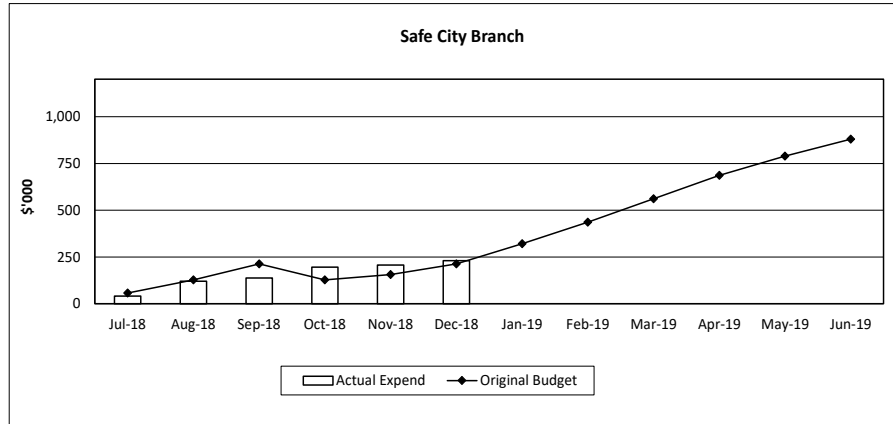
Satisfactory results overall. Service Contracts under budget due to delay in payment to specific suppliers as agreements are currently under review. Other Materials and Services primarily under budget in Strategic Policy and Systems Branch and is being monitored.

Depreciation is over budget and will be monitored.

Health, Security and Regulatory Services Department

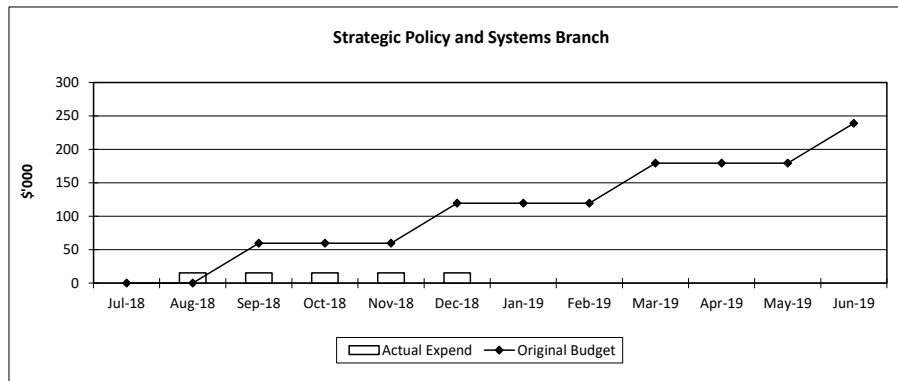
Results as at 31 December 2018:

	YTD Act \$'000	YTD Bud \$'000	YTD Var \$'000	FY Budget \$'000	FY F'cast \$'000
Department Controlled	246	333	87	1,119	22%



Major Projects

Project No.	Project Name	YTD Actual \$'000	YTD Budget \$'000	Explanations/Mitigations
	Various Projects	231	213	No budget implications.



Major Projects

Project No.	Project Name	YTD Actual \$'000	YTD Budget \$'000	Explanations/Mitigations
	Various Projects	15	120	No budget implications.

Planning and Development Department

Performance Report

December 2018

Revenue:

	YTD Act \$'000	YTD Bud \$'000	YTD Var \$'000	FY Budget		FY F'cast \$'000
				\$'000	% Achieved	
Department Controlled						
Town Planning Develop Fees	9,007	7,469	1,538	14,865	61%	14,865
Other Fees	22	20	2	41	54%	41
Govt Grant Subsidy	0	0	0	0	n/a	0
Other Revenue	16	2	14	4	n/a	16
Community Service Revenue	235	235	0	470	50%	470
	9,280	7,726	1,554	15,380	60%	15,392
Corporate Controlled						
Cash Contributions	0	5	(5)	5	0%	5
Interest	0	0	0	0	n/a	0
	0	5	(5)	5	0%	5
TOTAL	9,280	7,731	1,549	15,385	60%	15,397

Satisfactory results overall. Development Planning Branch revenue increased dramatically in December owing to the lodgment of 3 major applications to preempt the State Government Koala Policy changes. However there is the potential for the applications to be withdrawn and refunds to be processed.

Department Controlled Expenses

Employee Expenses

	YTD Act	YTD Bud	YTD Var	FY Budget		FY F'cast
	\$'000	\$'000	\$'000	\$'000	% Achieved	\$'000
Wages (opex and capex)	4,313	4,616	303	8,931	48%	8,931
Overtime	1	13	12	25	4%	25
Allowances	3	2	(1)	3	100%	3
Other employee costs	1,073	1,315	242	2,550	42%	2,550
Total Labour Opex + Capex	5,390	5,946	556	11,509	47%	11,509
<i>Less recovery/charge out</i>	5	0	(5)	0	n/a	5
Opex Labour before Contractors	5,395	5,946	551	11,509	47%	11,514
<i>Plus Contract Opex Labour</i>	0	0	0	0	n/a	0
Opex Labour incl Contractors	5,395	5,946	551	11,509	47%	11,514

Satisfactory results overall. Employee wages under budget due to vacant positions, will be filled over the coming months.

Materials and Services (excl. Labour Contracts)

	YTD Act	YTD Bud	YTD Var	FY Budget		FY F'cast
	\$'000	\$'000	\$'000	\$'000	% Achieved	\$'000
Legal Expenses	624	325	(299)	650	96%	650
Consultants	29	75	46	149	19%	149
Other Materials and Services	78	136	58	273	29%	273
	731	536	(195)	1,072	68%	1,072
Other Expense Sources						
Other Expenses	14	9	(5)	11	127%	14
Internal Expenses	145	143	(2)	285	51%	285
	890	688	(202)	1,368	65%	1,371
TOTAL DEPARTMENT CONTROLLED	6,285	6,634	349	12,877	49%	12,885

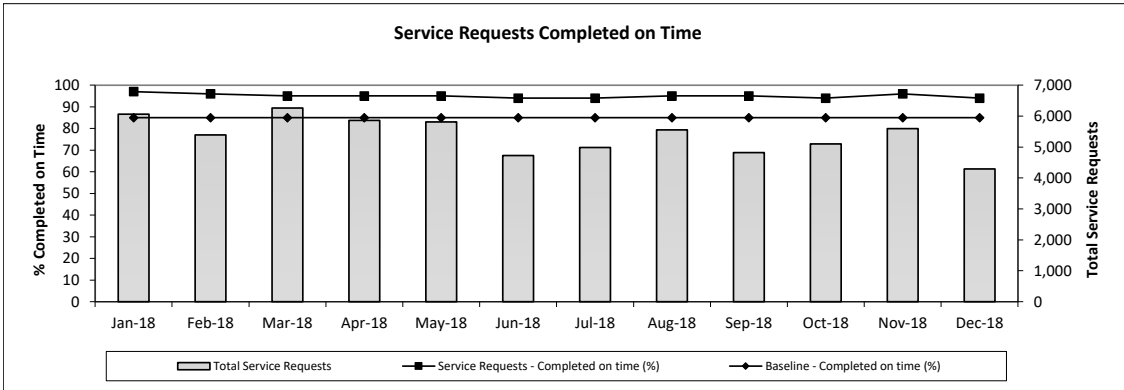
Corporate Controlled

Depreciation	0	0	0	1	0%	1
Finance Costs	0	0	0	0	n/a	0
TOTAL CORPORATE CONTROLLED	0	0	0	1	0%	1

Satisfactory results overall. Legal expenses over budget due to various legal appeals and will be monitored closely.

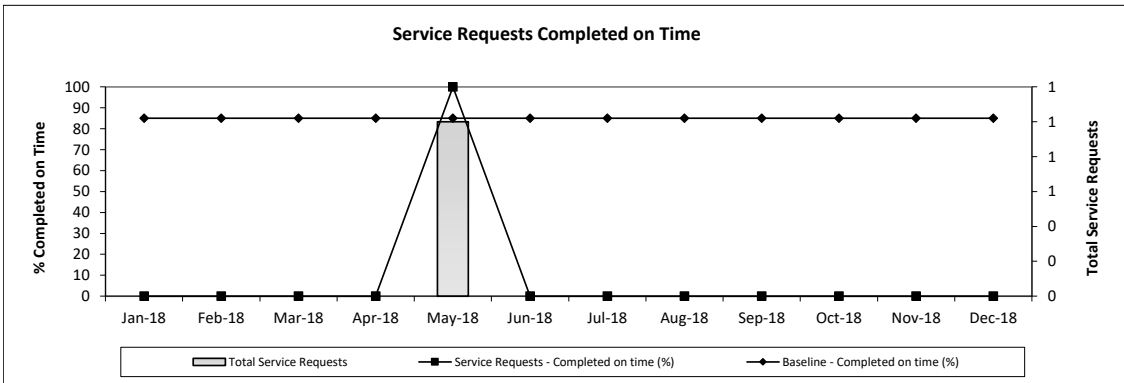
Customer Engagement System

All Council:



All Council	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18
Service Requests - Completed on time (%)	97	96	95	95	95	94	94	95	95	94	96	94
Baseline - Completed on time (%)	85	85	85	85	85	85	85	85	85	85	85	85
Total Service Requests	6,062	5,391	6,261	5,861	5,811	4,725	4,985	5,554	4,820	5,100	5,595	4,291

Arts, Social Development and Community Development Department:

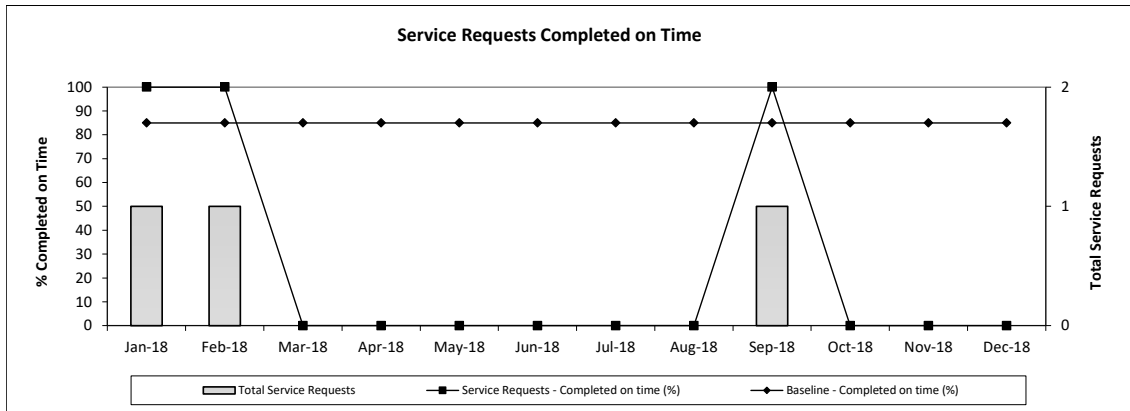


AS	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18
Service Requests - Completed on time (%)	0	0	0	0	100	0	0	0	0	0	0	0
Baseline - Completed on time (%)	85	85	85	85	85	85	85	85	85	85	85	85
Total Service Requests	0	0	0	0	1	0	0	0	0	0	0	0

December

No service requests received in December.

Economic Development and Marketing Department:

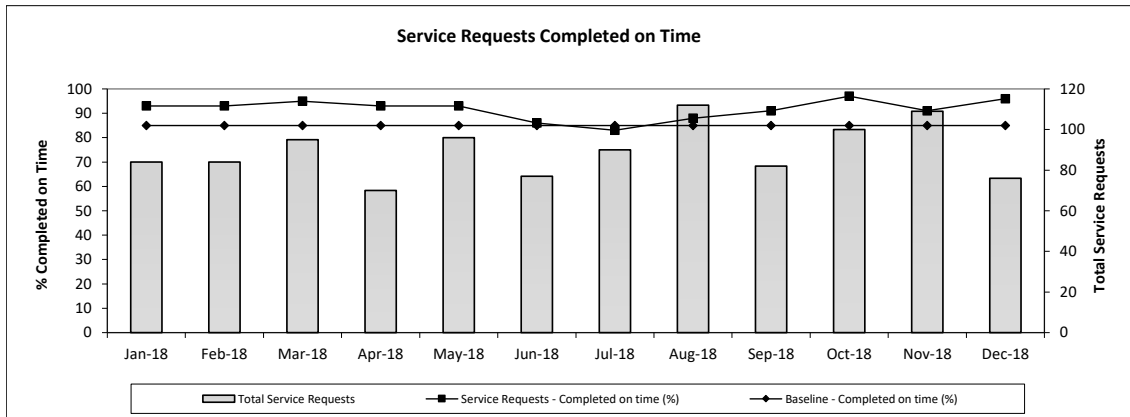


EDM	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18
Service Requests - Completed on time (%)	100	100	0	0	0	0	0	0	100	0	0	0
Baseline - Completed on time (%)	85	85	85	85	85	85	85	85	85	85	85	85
Total Service Requests	1	1	0	0	0	0	0	0	1	0	0	0

December

No service requests received in December.

Infrastructure Services Department:

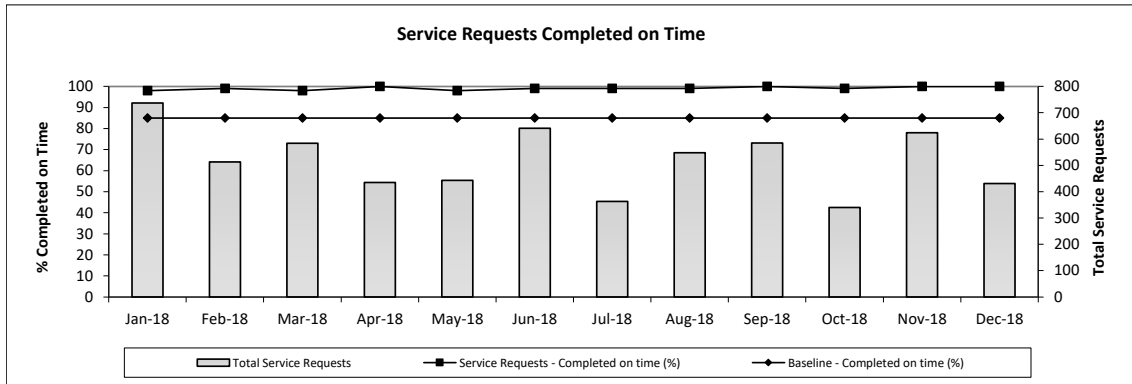


IS	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18
Service Requests - Completed on time (%)	93	93	95	93	93	86	83	88	91	97	91	96
Baseline - Completed on time (%)	85	85	85	85	85	85	85	85	85	85	85	85
Total Service Requests	84	84	95	70	96	77	90	112	82	100	109	76

December

The results exceed the baseline for December.

Finance and Corporate Services Department:

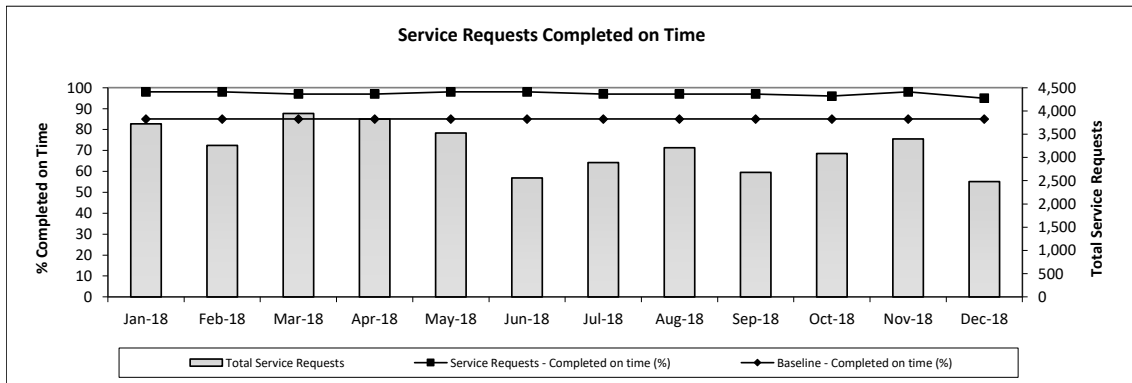


FC	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18
Service Requests - Completed on time (%)	98	99	98	100	98	99	99	99	100	99	100	100
Baseline - Completed on time (%)	85	85	85	85	85	85	85	85	85	85	85	85
Total Service Requests	737	513	584	435	443	641	363	548	585	340	624	431

December

The results exceed the baseline for December.

Works Parks and Recreation Department:

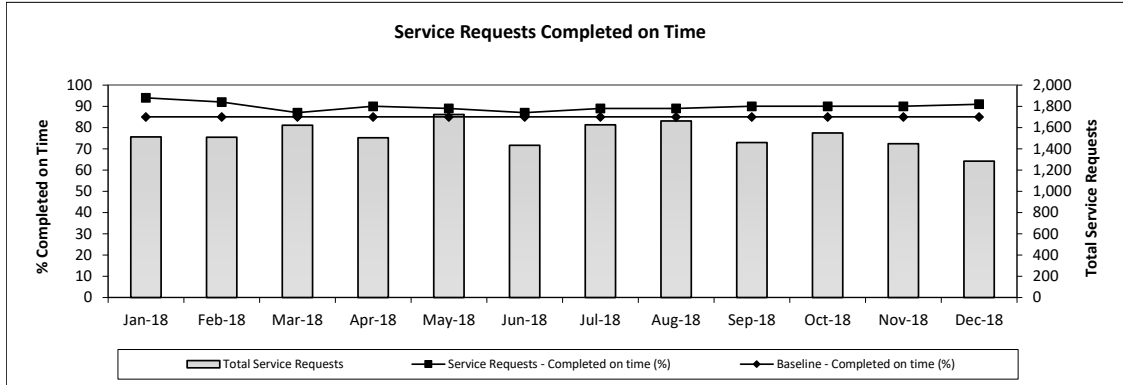


WP	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18
Service Requests - Completed on time (%)	98	98	97	97	98	98	97	97	97	96	98	95
Baseline - Completed on time (%)	85	85	85	85	85	85	85	85	85	85	85	85
Total Service Requests	3,723	3,259	3,946	3,827	3,526	2,559	2,890	3,209	2,679	3,085	3,398	2,481

December

The results exceed the baseline for December.

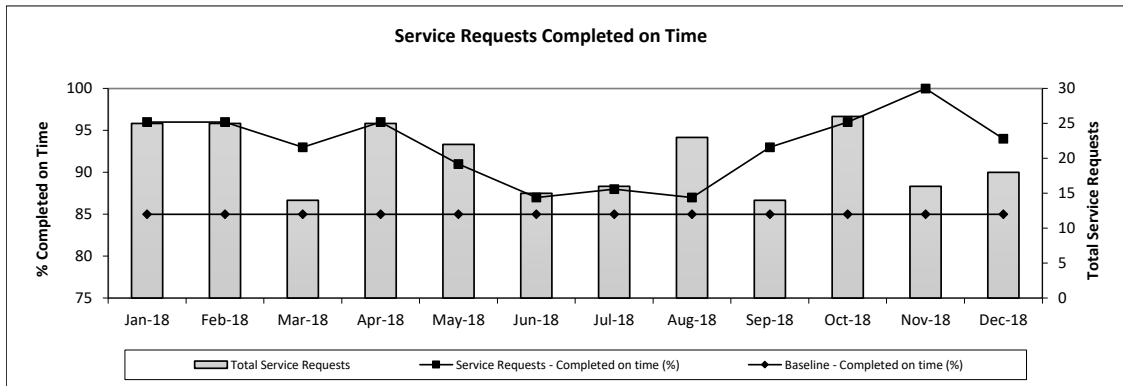
Health, Security and Regulatory Services Department:



HS	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18
Service Requests - Completed on time (%)	94	92	87	90	89	87	89	89	90	90	90	91
Baseline - Completed on time (%)	85	85	85	85	85	85	85	85	85	85	85	85
Total Service Requests	1,512	1,509	1,622	1,504	1,723	1,433	1,626	1,662	1,459	1,549	1,448	1,284

December
The results exceed the baseline for December.

Planning and Development:



PD	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18
Service Requests - Completed on time (%)	96	96	93	96	91	87	88	87	93	96	100	94
Baseline - Completed on time (%)	85	85	85	85	85	85	85	85	85	85	85	85
Total Service Requests	25	25	14	25	22	15	16	23	14	26	16	18

December
The results exceed the baseline for December.

Council Environmental Performance:

Waste Generated by Council Departments (Tonnes):

	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18
AS													
Event Recycling	-	-	-	-	-	-	-	-	-	-	-	-	-
Depot Commercial and Industrial	0.20	0.20	0.20	0.20	0.20	0.20	0.59	0.20	0.20	0.20	0.20	0.20	0.20
Office Recycling	0.01	0.11	0.20	0.68	0.11	0.20	0.01	0.30	0.12	0.01	0.01	0.01	0.01
Office Commercial and Industrial	-	-	-	-	-	-	-	-	-	-	-	-	-
IS													
Office Recycling	-	-	-	-	-	-	-	-	-	-	-	-	-
Depot Recycling	-	-	-	-	-	-	-	-	-	-	-	-	-
Depot Construction and Demolition	-	-	-	-	-	-	-	-	-	-	-	-	-
FC													
Office Recycling	0.15	0.39	0.49	0.40	0.51	0.71	0.60	0.70	1.47	0.12	0.17	0.10	0.39
Office Waste	-	-	-	-	-	-	-	-	-	-	-	-	-
Office Commercial and Industrial	0.26	0.26	0.24	0.26	0.26	0.27	0.26	0.29	0.26	0.24	0.29	0.24	0.26
WPR													
Event Recycling	-	-	-	-	-	-	-	-	-	-	-	-	-
Depot Construction and Demolition	22.22	24.38	47.16	46.02	48.92	49.20	65.54	67.00	36.22	21.40	48.76	68.50	20.85
Depot Commercial and Industrial	17.17	18.75	16.75	20.87	17.68	20.85	19.19	18.65	18.65	14.78	18.46	16.47	15.62
Depot Recycling	7.89	11.77	5.13	3.19	4.55	9.32	10.27	8.18	6.85	3.25	5.53	2.89	9.98
Office Commercial and Industrial	9.84	10.40	9.23	9.80	8.74	10.32	9.74	8.34	9.86	8.39	9.41	9.12	7.77
Office Recycling	3.46	4.42	3.61	3.66	3.60	4.91	3.72	4.43	4.69	3.57	3.35	4.30	3.49
Timber	4.55	6.48	10.22	13.36	15.60	11.68	40.96	44.30	28.60	15.38	15.00	8.90	15.92
Metal collected from Depots	1.97	10.72	8.32	-	2.30	9.38	3.64	8.04	4.96	1.16	4.47	7.52	-
Community Service Obligation	-	-	-	-	-	-	-	-	-	-	-	-	-
HS													
Depot Commercial and Industrial	-	0.38	-	0.19	-	0.29	0.10	-	-	-	-	-	-
PD													
Office Recycling	-	-	-	-	-	-	-	-	-	-	-	-	1.00
EX													
Depot Commercial and Industrial	-	-	-	-	-	-	-	0.10	-	-	-	-	-
Total Waste	138.64	146.75	177.33	109.28	111.93	117.33	154.62	160.43	111.88	68.50	105.65	118.26	75.48

* Education Program Recycling relates to bins supplied to schools/community groups with no charge as part of the education program
 ** Operational Recycling is all recycling that is produced outside the office
 *** Operational Waste is all waste that is produced outside of the office, such as green waste and timber
 **** Public Place Recycling is recycling in a public place, such as a public pool
 *# Park Recycling is recycling from parks

Community Environmental Performance:

	Dec-15	Mar-16	Jun-16	Sep-16	Dec-16	Mar-17	Jun-17	Sep-17	Dec-17	Mar-18	Jun-18	Sep-18	Dec-18
Total recycling rate	31.84	33.32	34.34	29.69	35.92	38.06	32.50	31.71	31.5	30.44	27.42	25.12	24.71
%	%	%	%	%	%	%	%	%	%	%	%	%	%
% Waste diverted from landfill*	49.46	45.43	49.88	41.16	51.68	56.52	45.99	42.77	48.74	36.59	37.84	37.47	37.5
*At Riverview Transfer Station													

Governance Committee	
Mtg Date: 19/02/2019	OAR: Yes
Authorisation: Andrew Knight	

A5315600

17 January 2019

MEMORANDUM

TO: CHIEF OPERATING OFFICER FINANCE & CORPORATE SERVICES

FROM: SENIOR RECOVERIES OFFICER

RE: WRITE OFF OUTSTANDING/OVERDUE RATES AND CHARGES

INTRODUCTION:

This is a report by the Senior Recoveries Officer dated 17 January 2019 requesting approval to write off overdue rates and charges for Assessments 160275(7) and 146051(1) formerly held as leasehold tenure.

BACKGROUND

The properties listed below were formally held in leasehold tenure by Oxley Plant Sales Pty Ltd.

Assessment	Property address	Description	Overdue Balance
160275(7)	Lot 1 Underground, UNDERGROUND LAND QLD 4305	Lot 1 MZ 50192, Lot 1 MZ 50193	\$14,768.72
146051(1)	Lot 1 Blackheath Road, SWANBANK QLD 4306	Lot 1 MLG 4582	\$17,431.67

On 10 June 2015, the Supreme Court of Queensland ordered that Oxley Plant Sales Pty Ltd be wound up in insolvency and Liquidators were appointed. A copy of this order is referred to as Attachment A.

Following the Supreme Court ruling, Oxley Plant Sales Pty Ltd lodged an appeal and a significant period elapsed before the matter was finally set for trial commencing 24 September 2018. At trial it was determined that Oxley Plant Sales Pty Ltd deliver up vacant possession of 'Real Properties' at 191 Barclay Street, NEW CHUM QLD 4303, 165 Whitwood Road, NEW CHUM QLD 4303 and 44 Austin Street, NEW CHUM QLD 4303 within 2 months from the date of the order (25/09/18). A copy of confirmation of this Order received from the Liquidator is referred to as Attachment B.

As the properties described as Lot 1 Underground, UNDERGROUND LAND QLD 4305 and Lot 1 Blackheath Road, SWANBANK QLD 4306 were only held as leasehold tenure and those leases have been cancelled by the Department of Natural Resources Mines and Energy, the outstanding rates are considered 'unsecured'. Further, as the former lease holder, Oxley Plant Sales Pty Ltd is in Liquidation, it would be intended that a proof of debt would be lodged with the Liquidator at the appropriate time in the hope that a dividend is declared following realisation of the assets of the company. The reports confirming cancellation of these leases are attached below and referred to as Attachments C (ML 4582), D (ML 50192) and E (ML 50193) respectively.

ATTACHMENT/S:

Name of Attachment	Attachment
Supreme Court Order	Attachment A
Liquidation Court Order	Attachment B
Cancellation of Lease ML 4582	Attachment C
Cancellation of Lease ML 50192	Attachment D
Cancellation of Lease ML 50193	Attachment E

RECOMMENDATION:

That the Interim Administrator of Ipswich City Council resolve:

- A. That all overdue rates and charges on the properties at Lot 1 Blackheath Road, SWANBANK QLD 4306 (Assessment 146051(1)) and Lot 1 Underground, UNDERGROUND LAND QLD 4305 (Assessment 160275(7)) be written off.
- B. That a proof of Debt be lodged with the Liquidator at the appropriate time.

Karl Wilkins

SENIOR RECOVERIES OFFICER

I concur with the recommendation contained in this report.

Richard Bennett

STRATEGIC CLIENT OFFICE MANAGER

I concur with the recommendation contained in this report.

Andrew Knight

CHIEF OPERATING OFFICER (FINANCE AND CORPORATE SERVICES)

SUPREME COURT OF QUEENSLAND

Duplicate

REGISTRY: BRISBANE

NUMBER: BS4234/15

Applicant: **WESTPAC BANKING CORPORATION
ABN 33 007 457 141**

AND

Respondent: **OXLEY PLANT SALES PTY LTD
ACN 057 519 258**

ORDER

Before: The Honourable Justice Bond

Date: 10 June 2015

Initiating document: Application filed 29 April 2015

THE ORDER OF THE COURT IS THAT:

1. Oxley Plant Sales Ltd ACN 057 519 258 be wound up in insolvency by the Court.
2. Julie Ann Williams of Insolvency & Turnaround Solutions, Level 7, 360 Queen Street, Brisbane QLD 4000 be appointed liquidator of Oxley Plant Sales Ltd ACN 057 519 258.
3. The Applicant's costs be taxed and be reimbursed out of the property of Oxley Plant Sales Ltd ACN 057 519 258 in accordance with subsection 466(2) of the *Corporations Act 2001* (Cth).

Signed:

Burrows
Deputy Registrar



ORDER
Filed on behalf of the Applicant
Form 59, Version 1
Uniform Civil Procedure Rules 1999
Rule 661

HWL Ebsworth Lawyers
Level 23, Riverside Centre, 123 Eagle Street
Brisbane QLD 4000
Tel: +61 7 3002 6700
Fax: 1300 368 717
Ref: WJ:GK:292445

From:
Sent: Wednesday, 7 November 2018 10:33 AM
To: Ipswich City Council Recoveries
Subject: FW: Oxley Plant Sales Superannuation Fund - 165 Whitwood Road, New Chum

As discussed this is the email sent just after the trial concluded.

Kind regards



DIRECT LINE: | **OFFICE T:** +61 7 5676 6482 | **F:** +61 7 3221 7437 **M:** 0408 181 252 **E:**
POSTAL: PO Box 3636, Robina Town Centre QLD 4230
OFFICE: Suite 1 – 492 Christine Avenue, Robina QLD 4226

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From:
Sent: Wednesday, 26 September 2018 2:37 PM
To:
Subject: RE: Oxley Plant Sales Superannuation Fund - 165 Whitwood Road, New Chum

Hi

As discussed The Honourable Justice Boddice at day 2 of the Trial of this matter, on 25 September 2018 gave the following order.

"BY CONSENT, THE ORDER OF THE COURT IS, THAT:

1. It is declared that Oxley Plant Sales Pty Limited (in liquidation) ACN 057 519 258 is beneficially entitled to the registered interests it holds in the following properties (the Real Properties):
 - (a) Lot 1 on RP 172831, County of Stanley, Parish of Goodna, local government Ipswich, bearing title reference 16165219, situated at 165 Whitwood Street, New Chum in the State of Queensland;
 - (b) Lot 2 on RP 172831, County of Stanley, Parish of Goodna, local government Ipswich, bearing title reference 16235113, situated at 191 Barclay Street, New Chum in the State of Queensland;
 - (c) Lot 2 on RP 50673, County of Ward, Parish of Knapp, local government Scenic Rim, bearing title reference 124000012, situated at 428 Tamrookum Creek Road, Tamrookum in the State of Queensland; and
 - (d) Lot 4 on SP 131707, County of Stanley, Parish Goodna, local government Ipswich, bearing title reference 50346986, situated at Austin Street, New Chum in the State of Queensland.
2. The defendants are to deliver up vacant possession of the Real Properties referred to in paragraph 1 herein, within two (2) months from the date of this Order.
3. Each party bear their own costs of and incidental to the proceeding."

I will not have physical possession of the property for another 2 months, then will have to determine if the tenants have in fact moved along or start a process for their removal. This may take some time as such council should proceed with its process in respect of compliance action against one of the tenants for 165 Whitwood Street, New Chum

So as I am informed can you please send me details for the non-compliance issues, names of the parties including details of any tenants and or sub tenants for both Whitewood Road and any of the other properties.

Kind regards



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From:

Sent: Tuesday, 25 September 2018 2:19 PM

To:

Subject: RE: Oxley Plant Sales Superannuation Fund - 165 Whitwood Road, New Chum

Hi

Hope you are well.

As previously discussed, Council is currently taking compliance action against one of the tenants for this site.

To assist us with our enforcement options, is it possible if you are able to advise on the status of ownership for the site or provide any detail relating to outcomes from the court appointment yesterday?

Alternatively, I'm happy to give you a call.

Regards,



Confidential Communication | [Email Disclaimer](#)

From:

Sent: Tuesday, 24 July 2018 3:47 PM

To:

Subject: RE: Oxley Plant Sales Superannuation Fund - 165 Whitwood Road, New Chum

As I have previously advised council, it is the claim of the former Director Anthony Halpin that:-

- All assets in the name of the Company are assets held by the Company on behalf of, or as trustee for, the Oxley Plant Sales Superannuation Fund (“OPSSF”); and
- Everything the Company did, it did on behalf of OPSSF.

There is litigation on foot for the Court to determine the position as to who has the right to control the assets, the case at this stage is anticipated to be heard 24 September 2018.

Since my appointment, I have not authorised the Company, the director as at my appointment, Mr Niemeyer, the former director Mr Halpin, or any other person or company to conduct any waste, ancillary activity, or any activity at all, on any site owned by the Company. Specifically, I have not authorised any party to conduct any operations relating to waste transfer at 165 Whitewood Road.

I do not believe your activities would impact the Liquidation. I would hope that any subsequent action taken would also require SW Transfer to remove any rubbish, clean-up the land and restore the site.

Kind regards



DIRECT LINE: + | **OFFICE T:** +61 7 5676 6482 | **F:** +61 7 3221 7437 **M:** 0408 181 252 **E:**
POSTAL: PO Box 3636, Robina Town Centre QLD 4230
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From:
Sent: Tuesday, 24 July 2018 3:32 PM
To:
Subject: Oxley Plant Sales Superannuation Fund - 165 Whitewood Road, New Chum

Good afternoon,

My name is _____ and I am a Compliance Officer with Ipswich City Council (Council).

Council has recently formed a compliance taskforce to conduct detailed inspections and audits of all waste industry operations in the Ipswich local government area to ensure that all operations are being conducted in accordance with the conditions of the relevant development approval.

The taskforce has commenced an internal desktop audit of all waste industry operators and assessment of relevant development approval conditions. One of the occupiers, SW Transfer, is currently being audited at the abovementioned address and advice is being sought from yourself in regards to the impact from a liquidation/financial point of view if Council Officers were to pursue compliance action on the alleged offender.

Any advice would be greatly appreciated.

Regards,



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Non-Current Permits

ATTACHMENT C

Permit Number	Permit Non Current	Permit Termination Reason Type	Authorised Holder	Non Current Date	LGA	LGA Type
MC 71144	Non-Current	Renewal withdrawn		31-05-2018	Central Highlands	Regional
MDL 448	Non-Current	Withdrawn		17-05-2018	Tablelands	Regional
ML 100096	Non-Current	Abandoned		10-05-2018	Cook	Shire
ML 20666	Non-Current	Conditionally surrendered		21-05-2018	Cook	Shire
ML 20668	Non-Current	Conditionally surrendered		21-05-2018	Cook	Shire
ML 20677	Non-Current	Conditionally surrendered		21-05-2018	Cook	Shire
ML 20735	Non-Current	Conditionally surrendered		21-05-2018	Cook	Shire
ML 4582	Non-Current	Cancelled	OXLEY PLANT SALES PTY. LIMITED	02-05-2018	Ipswich	City
ML 95567	Non-Current	Expired		01-05-2018	Winton	Shire
ML 95568	Non-Current	Expired		18-05-2018	Winton	Shire

6/11/2018 9:56:44 AM

ML 50192 Resource authority public report

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Table of Contents

Table of Contents	2
Permit details	3
Holders	3
Area	4
Term history	4
Native title	4
Purpose and minerals	4
Related permits	5
Financial	5
Activities	5

- P e r m i t d e t a i l s	
Permit ID:	ML 50192
Permit name:	-
Status:	Non-current
Lodged date:	09/08/2002
Grant date:	23/11/2006
Commencement date:	01/12/2006
Expiry date:	10/09/2014
Termination reason:	Cancelled
Termination remarks:	CANCELLED BY THE MINISTER ON 10/09/14, PURSUANT TO SECTION 308(1)(d) OF THE MINERAL RESOURCES ACT 1989.
Term:	7 years 9 months 10 days
Certificate of application:	30/08/2002
Certificate of public notice:	30/08/2002
Conditions:	
Locality:	SOUTH EAST OF IPSWICH, BUNDAMBA
Remarks:	
Act permit granted under:	Mineral Resources Act 1989
Act now administered under:	Mineral Resources Act 1989

- H o l d e r s					
Holder name	Share %	Status	Held from	Held to	Authorised holder
OXLEY PLANT SALES PTY. LIMITED C/- TAYLOR MINING SERVICES PTY LTD PO BOX 4065 RACEVIEW QLD 4305	100.000000000000	Former	09/08/2002		Yes

Tenancy type: Sole Holder

- Area

Location:	View Map
Mining district:	Brisbane
Local authority:	Ipswich City Council
Area:	1.7100 Hectares
Surface area:	
Exclusions:	
Marked out date:	08/08/2002 15:00:00

Sub-blocks
No data available

Background land

Land identifier	Land usage	Compensation required	Finalised
ROAD RESERVE (BARCLAY STREET) PAR GOODNA CO STANLEY	Permit	Y	11/04/2006
ROAD RESERVE (WHITWOOD ROAD) PAR GOODNA CO STANLEY	Permit	Y	11/04/2006
LOT 2 ON RP172831 FREEHOLD PAR GOODNA CO STANLEY	Permit	N	09/08/2002

Survey plans
No data available

Relinquishment details
No data available

Sub-blocks retained
No data available

- Term history

Term	Date notice issued	Date lodged	Date approved	Date commenced	Date term ends	Term	Act granted under
2006 - 2026		09/08/2002	23/11/2006	01/12/2006	30/11/2026	20 years	Mneral Resources Act 1989
2006 - 2014		09/08/2002	23/11/2006	01/12/2006	10/09/2014	7 years 9 months 10 days	Mneral Resources Act 1989

- Native title

Current process	Description
Exclusive Land (100%)	

- Purpose and minerals

Minerals
Clay

- R e l a t e d p e r m i t s						
Pre-requisite permits: PROSPECTING PERMIT NUMBERS 50628 & 50629						
- F i n a n c i a l						
No data available						
- A c t i v i t i e s						
Activity name	Activity / Dealing No	Status	Date received	Expected completion	Date completed	Remarks
Special Conditions		Closed	08/08/2006	03/10/2006	08/08/2006	APPLICANT HAS AGREED TO SPECIAL CONDITIONS HAS OUTLINED IN LETTER DATED 9/5/06. APPLICANT MUST NOT EXCEED 12 TRUCK MOVEMENTS PER DAY ON BARCLAY STREET AND WHITWOOD ROAD. NO WORK OR BUSINESS CONDUCTED ON, TO OR FROM MINING LEASE ON SUNDAYS OR PUBLIC HOLIDAYS.

ML 50193 Resource authority public report

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Table of Contents

Table of Contents	2
Permit details	3
Holders	3
Area	4
Term history	4
Native title	4
Purpose and minerals	4
Related permits	4
Financial	5
Activities	5

- P e r m i t d e t a i l s					
Permit ID:	ML 50193				
Permit name:					
Status:	Non-current				
Lodged date:	09/08/2002				
Grant date:	07/12/2006				
Commencement date:	01/01/2007				
Expiry date:	10/09/2014				
Termination reason:	Cancelled				
Termination remarks:	CANCELLED BY THE MINISTER ON 10/09/2014, PURSUANT TO SECTION 308(1)(d) OF THE MINERAL RESOURCES ACT 1989.				
Term:	7 years 8 months 10 days				
Certificate of application:	30/08/2002				
Certificate of public notice:	30/08/2002				
Conditions:					
Locality:	SOUTH EAST OF IPSWICH, BUNDAMBA				
Remarks:					
Act permit granted under:	Mineral Resources Act 1989				
Act now administered under:	Mineral Resources Act 1989				
- H o l d e r s					
Holder name	Share %	Status	Held from	Held to	Authorised holder
OXLEY PLANT SALES PTY. LIMITED C/- TAYLOR MINING SERVICES PTY LTD PO BOX 4065 RACEVIEW QLD 4305	100.000000000000	Former	09/08/2002		Yes
Tenancy type: Sole Holder					

▼ **A r e a**

Location:	View Map
Mining district:	Brisbane
Local authority:	Ipswich City Council
Area:	10.3820 Hectares
Surface area:	
Exclusions:	
Marked out date:	08/08/2002 15:00:00

Sub-blocks
No data available

Background land

Land identifier	Land usage	Compensation required	Finalised
LOT 1 ON RP172831 FREEHOLD PAR GOODNA CO STANLEY	Permit	N	09/08/2002

Survey plans
No data available

Relinquishment details
No data available

Sub-blocks retained
No data available

▼ **T e r m h i s t o r y**

Term	Date notice issued	Date lodged	Date approved	Date commenced	Date term ends	Term	Act granted under
2007 - 2026		09/08/2002	07/12/2006	01/01/2007	31/12/2026	20 years	Mneral Resources Act 1989
2007 - 2014		09/08/2002	07/12/2006	01/01/2007	10/09/2014	7 years 8 months 10 days	Mneral Resources Act 1989

▼ **N a t i v e t i t l e**

Current process	Description
Exclusive Land (100%)	

▼ **P u r p o s e a n d m i n e r a l s**

Minerals
Clay

▼ **R e l a t e d p e r m i t s**

Pre-requisite permits: PROSPECTING PERMIT NUMBER 50629

- Financial						
No data available						
- Activities						
Activity name	Activity / Dealing No	Status	Date received	Expected completion	Date completed	Remarks
Special Conditions		Closed	08/08/2006	03/10/2006	08/08/2006	APPLICANT AGREED TO SPECIAL CONDITIONS AS PER LETTER DATED 9/5/06. APPLICANT MUST NOT EXCEED 12 TRUCK MOVEMENTS PER DAY ON BARCLAY STREET AND WHITWOOD ROAD. NO WORK OR BUSINESS CONDUCTED ON, TO OR FROM MINING LEASE ON SUNDAYS OR PUBLIC HOLIDAYS.

Governance Committee	
Mtg Date: 19/02/2019	OAR: Yes
Authorisation: Andrew Knight	

JB:JB
A5344070

4 February 2019

MEMORANDUM

TO: CHIEF OPERATING OFFICER (FINANCE AND CORPORATE SERVICES)

FROM: SENIOR CONTRACTS AND REPORTING OFFICER

RE: MARKETING, PRINTING AND PROMOTIONAL GOODS – REGISTER OF PRE-QUALIFIED SUPPLIERS

INTRODUCTION:

This is a report by the Senior Contracts and Reporting Officer dated 4 February 2019 concerning the appointment of a register of pre-qualified suppliers for Marketing, Printing and Promotional Goods, for the purpose of enabling Council to access print and promotional services for a range of operational activities. Council is seeking endorsement from the committee to appoint the register of pre-qualified suppliers, effective for three years from 1 March 2019, with an option to extend for a further two, one year periods.

RELATED PARTIES:

Get Branded
Mclean Images
Kingswood Print; and
Pep Central Pty Ltd.

ADVANCE IPSWICH THEME LINKAGE:

Strengthening our local economy and building prosperity.

PURPOSE OF REPORT/BACKGROUND:

Council tendered for the services of "Marketing, Printing and Promotional Goods". Seven (7) proposals were received and an evaluation process was undertaken to determine the most relevant and experienced providers to include on the register.

The advantages of going to Tender for a pre-qualified supplier arrangement was to ensure that Marketing can continue to deliver high-quality print solutions for their clients as well as ensuring demonstrated transparency and value for money. Having multiple suppliers with the capability and capacity for both Marketing and Printing was the most practical procurement solution for the Marketing Department.

Appropriate procurement procedures and protocols were undertaken in evaluating the proposals and selecting the providers for the register. Further details of the tendering and evaluation process can be found in the Evaluation Report (Attachment A).

RESOURCE IMPLICATIONS:

With the mandatory utilisation of Vendorpanel, all quotes received will need to be reviewed and accepted by Marketing. This system ensures that the suppliers price remains competitive, which in turn provides cost savings to Council.

RISK MANAGEMENT IMPLICATIONS:

The risk of not having a contract in place is that the Marketing Department will continue to utilise certain suppliers for certain jobs. This contract will ensure transparency through a quoting process that the Marketing Department are required to use, which will be conducted through Vendorpanel. This process will make obtaining quotes easier and more time efficient for the end user.



COMMUNITY AND OTHER CONSULTATION:

The contents of this report did not require any community consultation.

CONCLUSION:

Council has undertaken the tendering and evaluation process to appoint a panel of providers for Marketing, Printing and Promotional Goods for the next three years from 1 March 2019, with the option to extend another two, one year periods. Council is satisfied that the procurement process undertaken is in accordance with all probity and legislative requirements.

CONFIDENTIAL BACKGROUND PAPERS:

Confidential Attachment	Attachment
Evaluation Report for Tender 11590	 Attachment A
Procurement Plan for RFT 11590	 Attachment B

RECOMMENDATION:

That the Interim Administrator of Ipswich City Council resolve:

- A. That Council (Interim Administrator of Ipswich City Council), in accordance with section 232 of the *Local Government Regulation 2012*, establish a Register of Pre-Qualified Suppliers for the supply of Marketing, Printing and Promotional Goods for a period of three (3) years with options to extend for a further two (2), one (1) year periods with:
- Get Branded
 - Mclean Images
 - Kingswood Print
 - Pep Central Pty Ltd
- B. That Council (Interim Administrator of Ipswich City Council) resolve it is satisfied under section 232(3)(a) of the *Local Government Regulation 2012* that the preparation and evaluation of invitations every time marketing, printing and promotional goods were needed would be costly.
- C. That Council (Interim Administrator of Ipswich City Council) enter into a contract for the supply of marketing, printing and promotional goods with each of the following:
- Get Branded
 - Mclean Images
 - Kingswood Print
 - Pep Central Pty Ltd
- D. That the Chief Executive Officer be authorised to negotiate and finalise the terms of the contracts and to do any other acts necessary to implement Council's decision in accordance with section 13(3) of the *Local Government Act 2009*.

Jason Brockie

SENIOR CONTRACTS AND REPORTING OFFICER

I concur with the recommendation/s contained in this report.

Andrew Knight

CHIEF OPERATING OFFICER (FINANCE AND CORPORATE SERVICES)

“Together, we proudly enhance the quality of life for our community”

EMPLOYEE DEVELOPMENT ADVISORY COMMITTEE NO. 2019(01)

12 FEBRUARY 2019

REPORT

MEMBERS' ATTENDANCE: Chief Operating Officer (Finance and Corporate Services), Organisational Development Manager (MP), Staffing and Remuneration Manager (JL), President of Ipswich City Council Staff Social Club (TP), Member of Ipswich City Council Staff Social Club (ML), Member of Ipswich City Council Staff Social Club (AF), Employee Representative (KP), Employee Representative (NL)

MEMBERS' APOLOGIES: Chief Executive Officer, Employee Representative (KH), Employee Representative (JP), Employee Representative (JC), Employee Representative (TA), Employee Representative (GL)

1. [REPORT – EMPLOYEE DEVELOPMENT ADVISORY COMMITTEE NO. 2018\(06\) OF 20 NOVEMBER 2019](#)

With reference to a report by the previous Employee Development Advisory Committee No. 2018(06) of 20 November 2019 and an extract of the Council Ordinary Meeting held on 4 December 2019.

RECOMMENDATION

That the report be received and the contents noted.

2. [EMPLOYEE DEVELOPMENT ADVISORY COMMITTEE TERMS OF REFERENCE AND CHARTER REVIEW](#)

With reference to a report by the Organisational Development Manager dated 7 December 2018 concerning a review of the Employee Development Advisory Committee terms of reference and charter adopted by Council in September 2017.

Discussion was held regarding the review of the Terms of Reference and Charter for the committee and the reason for the suggested name change. In examining the committee's purpose it was seen as an opportunity to change the committee's name to assist in increasing understanding of the committee's role to promote employee engagement. The current name suggests matters for the committee to consider are limited to employee development matters however the committee's aims are employee engagement.

It was suggested that the Charter be amended to include the Chief Operating Officer (Finance and Corporate Services) as the Chairperson and also as the authorised representative to sign off on the membership of the committee.

RECOMMENDATION

That the Interim Administrator of Ipswich City Council resolve:

- A. That the Employee Development Advisory Committee be renamed the Employee Engagement Advisory Committee.
 - B. That the Employee Engagement Advisory Committee Terms of Reference, as detailed in Attachment I to the report by the Organisational Development Manager dated 7 December 2018, be adopted.
 - C. That the Employee Engagement Advisory Committee Charter, as detailed in Attachment H to the report by the Organisational Development Manager dated 7 December 2018, be adopted, as amended.
-

3. UPDATE ON REVIEW OF IPSWICH CITY COUNCIL CORPORATE UNIFORM

The Staffing and Remuneration Manager advised that since the last Employee Development Advisory Committee meeting the uniform working group had met and discussed the non-compulsory corporate uniform range including colours and styles. This continues to be progressed with a representative from procurement providing information to the group on the Australian Taxation Office guideline and relevant legislation. Total Work Wear will now provide council with an updated catalogue which will be circulated to the working party for review. Once finalised a report will be submitted to the Chief Executive Officer for sign off and communication to the organisation.

It was also noted that the request to review the field staff uniforms, particularly around the range available for women, is being progressed with the President of the Ipswich City Council Staff Social Club currently investigating the matter.

4. SPECIFIED DISCIPLINE ONBOARDING KITS

The Organisational Development Manager provided an update from the last meeting in relation to specific discipline on-boarding kits for specialised areas and advised that the Learning and Development Advisor was preparing a report for submission to the next meeting.

5. CONSULTATION WITH EMPLOYEES

Employee Representative (NL) reiterated the importance of consultation and the recent request for communication with employees when proposing changes to processes such as making it compulsory for field workers to wear helmets.

6. NOMINATIONS FOR EMPLOYEE MEMBERSHIP

The Organisational Development Manager advised that the Expression of Interest process for nominations for employee membership to the committee are due.

RECOMMENDATION

That the Interim Administrator of Ipswich City Council resolve:

That in line with the proposed Charter, the Organisational Development Manager call for Expressions of Interest for the Employee Engagement Advisory Committee in April 2019 for successful applicants to commence in June 2019.

PROCEDURAL MOTIONS AND FORMAL MATTERS

The meeting opened at 2.03 pm.

The meeting closed at 12.34 pm.

EMPLOYEE DEVELOPMENT ADVISORY COMMITTEE NO. 2018(06)

20 NOVEMBER 2018

REPORT

MEMBER'S ATTENDANCE: Interim Administrator (Greg Chemello), Organisational Development Manager (Maria Pawluczyk), Staffing and Remuneration Manager (Julie Battelley), Member of Ipswich City Council Social Club (Matt Lennon), Employee Representative (Kristin Peasey), Employee Representative (Jason Claassen), Employee Representative (Gareth Lewis) Employee Representative (Jane Pinder), Employee Representative (Neville Lehmann), President of Ipswich City Council Social Club (Tia Prasser), Employee Representative (Karin Hall)

MEMBER'S APOLOGIES: Acting Chief Executive Officer (Charlie Dill), Acting Chief Operating Officer (Jeff Keech) and Employee Representative (Tanya Appleton)

1. **REPORT – EMPLOYEE DEVELOPMENT ADVISORY COMMITTEE NO. 2018(06) OF 2 OCTOBER 2018**

With reference to a report by the previous Employee Development Advisory Committee No. 2018(06) of 2 October 2018 and an extract of the Council Ordinary Meeting held on 16 October 2018.

RECOMMENDATION

That the report be received and the contents noted.

2. **EMPLOYEE DEVELOPMENT ADVISORY COMMITTEE CHARTER AND TERMS OF REFERENCE REVIEW**

With reference to a report by the Organisational Development Manager (ODM) dated 8 November 2018 concerning a review of the Employee Development Advisory Committee (EDAC) Charter and Terms of Reference.

RECOMMENDATION

That the Interim Administrator of Ipswich City Council resolve:

- A. That the Employee Development Advisory Committee members seek feedback from colleagues throughout Council in relation to the committee's charter and terms of reference as outlined in Attachments A and B.
- B. That the Employee Development Advisory Committee members provide the feedback in written form using the feedback form provided at Attachment C, to the Organisational Development Manager by Friday, 30 November 2018.
- C. That the Organisational Development Manager provide a written report to the next committee meeting, with recommendations to update the Employee Development Advisory Committee Charter and Terms of Reference based on the feedback received.

The Interim Administrator discussed with the committee members any issues that should be deemed out of scope for the Terms of Reference such as Enterprise Bargaining Agreement, performance reviews and workplace, health and safety matters as these matters report to council through other avenues. After discussion it was agreed that the Organisational Development Manager would revise the feedback form to capture matters that were in-scope and out of scope prior to sending to staff.

Discussion was also held around employee representatives on the committee and the fact that new nominations were due to be called in April this year. It was agreed that this would be discussed at the next meeting once feedback had been received and incorporated into a draft Terms of Reference for the committee's consideration.

The Interim Administrator also discussed with the committee the proposal for a renewed Employee Development Advisory Committee comprising of employees only (ie. no councillors) and it was agreed that this would commence after the next meeting scheduled for February 2019.

3. UPDATE ON REVIEW OF IPSWICH CITY COUNCIL CORPORATE UNIFORM

With reference to a verbal report by the Staffing and Remuneration Manager providing an update on the review of Council's Corporate Uniform range as discussed at the previous meeting.

The Staffing and Remuneration Manager advised that a notice was placed on The Wire inviting employees to provide feedback on the working group reviewing the non-compulsory corporate uniform range. The working group included a representative from procurement who organised for Total Work Wear to provide catalogues and uniform samples. As a result a Uniform Survey (for the non-compulsory corporate uniform) will be sent to staff for feedback.

Employee Representative (Karin Hall) queried whether there would be a review of the field staff uniforms, particularly around the range available for women.

RECOMMENDATION

That the Interim Administrator of Ipswich City Council resolve:

- A. That the President of the Ipswich City Council Social Club organise for the uniform surveys to be sent to staff.
 - B. That the Staffing and Remuneration Manager advise the relevant parties of the outcome and provide a report to the next meeting of the Employee Development Advisory Committee.
 - C. That the President of the Ipswich City Council Social Club investigate a possible review of the field staff uniforms and provide feedback to the next meeting.
-

4. COMPETENCY BASED SYSTEM FOR POSITION DESCRIPTIONS

With reference to a verbal report by Employee Representative (Neville Lehmann) regarding the competency based system for field staff proposed to be adopted prior to the end of 2018.

The Interim Administrator advised that he was aware of the issue and that consideration was being given by council management to an improved system.

5. COUNCIL INFORMATION SESSIONS

The Interim Administrator advised that he and the Interim Management Committee are proposing more whole of staff information sessions prior to the end of the year. The focus of the sessions would be to help to inform staff of what the focus will be in 2019; including the transformational projects that have been identified by staff.

6. MERGING OF DEPARTMENTS

Employee Representative (Neville Lehmann) queried whether Council was investigating the possibility of merging the Works, Parks and Recreation and Infrastructure Services external work crews.

The Interim Administrator advised that this matter has been discussed but is a matter for the new Chief Executive Officer to consider next year as part of any overall review of council organisational structure, if considered by the Chief Executive Officer to be appropriate.

7. **SPECIFIED DISCIPLINE ONBOARDING KITS**

Member of Ipswich City Council Social Club (Matt Lennon) queried whether there was any proposal for creating specific discipline on-boarding kits for specialised areas such as engineers to enable a better understanding of where standard drawings etc. are to be accessed.

The Organisational Development Manager advised that this was identified as the role of the on-boarding buddies but to date there had been no decision on this matter.

PROCEDURAL MOTIONS AND FORMAL MATTERS

The meeting opened at 12.12 pm.

The meeting closed at 12.45 pm



01.01 Extract Gov No.
2018(02) of 27 Nover



01.02 Extract Council
Ordinary Meeting Mir

GOVERNANCE COMMITTEE NO. 2018(02)

27 NOVEMBER 2018

REPORT

E X T R A C T

MEMBER'S ATTENDANCE: Greg Chemello (Interim Administrator)

INTERIM MANAGEMENT COMMITTEE ATTENDANCE: Jan Taylor, Simone Webbe, Stan Gallo, Robert Jones and Steve Greenwood

Pursuant to section 13 of Council's Local Law No 2 (Council Meetings) 2013, the Interim Administrator invited the Interim Management Committee being Jan Taylor, Simone Webbe, Steve Greenwood, Rob Jones, and Stan Gallo to address the Governance Committee on any matters before it.

The Interim Administrator advised that he is bound to declare Conflict of Interests and potential Conflict of Interests and that the members of the Interim Management Committee are not legally bound, however in accordance with the Interim Management Committee Charter they will also declare Conflict of Interests and potential Conflict of Interests.

13. **REPORT – EMPLOYEE DEVELOPMENT ADVISORY COMMITTEE NO. 2018(06) OF 20 NOVEMBER 2018**

With reference to the report of the Employee Development Advisory Committee No. 2018(06) of 20 November 2018.

RECOMMENDATION

That the report of the Employee Development Advisory Committee No. 2018(06) of 20 November 2018 be received, the contents noted and the recommendations contained therein be adopted.

PROCEDURAL MOTIONS AND FORMAL MATTERS

The meeting opened at 11.16 am.

The meeting closed at 11.41 am.

COUNCIL ORDINARY MEETING

4 December 2018

E X T R A C T

Held in the Council Chambers, Administration Building

The meeting commenced at 9.00 am

Pursuant to section 13 of Council's Local Law No 2 (Council Meetings) 2013, the Interim Administrator invited the Interim Management Committee members present being Simone Webbe, Jan Taylor, Steve Greenwood and Robert Jones to address the Council on any matters before it.

The Interim Administrator advised that he is bound to declare Conflict of Interests and potential Conflict of Interests and that the members of the Interim Management Committee are not legally bound, however in accordance with the Interim Management Charter they will also declare Conflict of Interests and potential Conflict of Interests.

ATTENDANCE AT COMMENCEMENT

MEMBER'S ATTENDANCE:

Greg Chemello (Interim Administrator)

INTERIM MANAGEMENT COMMITTEE:

Simone Webbe, Jan Taylor, Steve Greenwood and Robert Jones

AMENDMENT

The Interim Administrator of the Ipswich City Council resolves:

That the Governance Committee Report No. 2018(02) of 27 November 2018 be received and adopted subject to:

- The amendment of Item 14 titled "Proposed Changes to Formal Ipswich City Council Representation on External Committees and Boards; and Proposed Changes to the Status of Formal Internal Committees and Working Groups" by adding the words "as amended" after the words Attachment A in both Recommendation A and B.

The Interim Administrator advised that the changes refer to two slight amendments within Attachment A which were:

- The Ipswich Regional Arts Development Fund (RADF) Committee where council recommended that Council discontinue Council's representation however as there are also council officers that assist in this process, the amendment reflects that Council just discontinue councillor representation.
- The Scenic Valley Regional Road Transport Group to ensure that the incumbent Chief Operating Officer of Infrastructure Services is the representative.



Attachment A of
Item 14

- The inclusion of Item 15 titled “Report- Audit and Risk Management Committee No. 2018(05) of 28 November 2018.



Report of Audit
and Risk Manageme

The motion was put and carried.

MEETING CLOSED

The meeting closed at 9.11 am.

Employee Development Advisory Committee	
Mtg Date: 12.02.19	OAR: YES
Authorisation: Andrew Knight	

MKP:MKP
A5238283

7 December 2018

MEMORANDUM

TO: CHIEF OPERATING OFFICER (FINANCE AND CORPORATE SERVICES)

FROM: ORGANISATIONAL DEVELOPMENT MANAGER

RE: EMPLOYEE DEVELOPMENT ADVISORY COMMITTEE TERMS OF REFERENCE AND CHARTER REVIEW

INTRODUCTION:

This is a report by the Organisational Development Manager (ODM) dated 7 December 2018 concerning a review of the Employee Development Advisory Committee (EDAC) terms of reference (refer Attachment A) and charter (refer Attachment B) adopted by Council in September 2017.

BACKGROUND:

Further to the report presented by the Organisational Development Manager at the October 2018 EDAC meeting (refer attachment C), the ODM prepared a survey template (refer Attachment D) to seek feedback from across the broader organisation to inform potential improvements in the service and value the EDAC provides to Council employees. In addition, the survey sought input to the charter or make up of the committee.

The EDAC members and Division 5 Community Officers canvassed feedback during November. Feedback summary is provided in Attachment E.

ANALYSIS OF SURVEY DATA:

Prior to issuing the survey the ODM examined the committee's purpose and brief and acknowledged an opportunity to change the committees name to assist in increasing understanding of the committee's role to promote employee engagement. The current

name would suggest matters for the committee to consider are limited to employee development items, however the committee's aims are to:

- Provide feedback on employee engagement initiatives;
- Share ideas and innovation to improve working conditions for Council employees including employee health and wellbeing programs
- Provide input to employee engagement initiatives including the Service Recognition Program;
- Disseminate information regarding employee engagement initiatives throughout the organisation.

The ODM proposes a name change to Employee Engagement Advisory Committee This is reflected in attached documents and at times within this report.

At least 86 employees were invited to share their opinions through this survey. Of these 86 plus employees the majority were under-informed on the EDAC existence and therefore unable to comment upon its role and the committee's value add.

For those that had some knowledge, the most prevalent feedback was around effective communication of the role of the committee. The charter has been updated to include the Internal Communications Officer as a committee member to ensure effective communication for the committee, its actions and role. It is also important to note that the Internal Communications Officer chairs an Internal Communications Network with representatives from all departments included. Both the network and this committee will benefit from collaborating with each other to improve effective employee engagement.

In most cases, feedback in relation to the committee structure was that Councillors should not be involved or have a lesser representation and that a greater proportion of external based employees should be involved. The charter has been updated to reflect a greater employee representation (refer figure 1 Employee Engagement Advisory Committee Membership below)

The feedback did not indicate any new scope for the EDAC or that any of the proposed current topics for discussion should be out of scope. There were however a number of comments regarding the opportunity to discuss employee health and wellbeing through this committee as per the current charter. It is important to note that Council's iHealth program currently reports to the Health Safety and Environment Board. In discussion with the Workplace Health and Wellbeing Manager and Manager, People and Culture it was determined that the iHealth program could report to both groups raising awareness and assisting in improving employee engagement, future initiatives relating to wellbeing through the Workplace Health and Wellbeing function would also seek consultation with this committee.

Figure 1 – Employee Engagement Advisory Committee Membership



COMMUNICATION OPTIONS:

Given the feedback through the survey, the ODM recommends that a priority for the committee, with the inclusion of the Internal Communications Officer, would be to explore the available communications options and key messaging the committee wishes to convey to the wider Council audience.

CONCLUSION:

The ODM has updated the charter (refer Attachment F with track changes) and terms of reference (refer Attachment G with track changes) in light of this analysis. Clean skin versions are available in Attachment H – Employee Development Advisory Committee Charter Clean Skin and Attachment I – Employee Development Advisory Committee Terms of Reference Clean Skin.

ATTACHMENT/S:

Name of Attachment	Attachment
Attachment A – Employee Development Advisory Committee Terms of Reference as at 19 September 2017	Attachment A
Attachment B - Employee Development Advisory Committee Charter as at 19 September 2017	Attachment B
Attachment C – Committee Report on Charter and Terms of Reference review – EDAC November 2018	Attachment C
Attachment D - Employee Development Advisory Committee Charter and Terms of Reference Review Feedback Form	Attachment D
Attachment E - Employee Development Advisory Committee Terms of Reference an Charter Review Collated Feedback	Attachment E
Attachment F - Employee Development Advisory Committee Charter with tracked changes	Attachment F
Attachment G - Employee Development Advisory Committee Terms of Reference with tracked changes	Attachment G
Attachment H - Employee Development Advisory Committee Charter clean	Attachment H
Attachment I - Employee Development Advisory Committee Terms of Reference clean	Attachment I

RECOMMENDATION:

That the Interim Administrator of Ipswich City Council resolve:

- A. That the Employee Development Advisory Committee be renamed the Employee Engagement Advisory Committee.
- B. That the Employee Engagement Advisory Committee Terms of Reference, as detailed in Attachment I to the report by the Organisational Development Manager dated 7 December 2018, be adopted.
- C. That the Employee Engagement Advisory Committee Charter, as detailed in Attachment H to the report by the Organisational Development Manager dated 7 December 2018, be adopted.

Maria Pawluczyk

ORGANISATIONAL DEVELOPMENT MANAGER

I **concur** with the recommendation/s contained in this report.

Louise Harding

MANAGER, PEOPLE AND CULTURE

I **concur** with the recommendation/s contained in this report.

Andrew Knight

CHIEF OPERATING OFFICER (FINANCE AND CORPORATE SERVICES)

Employee Development Advisory Committee

Terms of Reference

Purpose:

The Employee Development Advisory Committee is established as a channel to share information regarding employee benefits and development matters and to promote and enhance employee engagement.

The aims of the committee are to:

- Provide feedback on employee engagement initiatives;
- Share ideas and innovation to improve working conditions for Council employees including employee health and wellbeing programs;
- Provide input to employee engagement initiatives including the Service Recognition Program;
- Disseminate information regarding employee engagement initiatives throughout the organisation.

Membership:

Membership will be as per the Employee Development Advisory Committee Charter.

Reporting:

As per the Employee Development Advisory Committee Charter and will provide updates and recommendations for improving employee engagement including human resource metrics, organisational development initiatives and employee benefits.

Meeting Protocols:

A quorum is two Councillors.

Delegates will be accepted.

In the absence of the Chairperson, the meeting will be chaired by the Deputy Chair or an attending Councillor.

Adopted City Management and Budget Board No. 2014(03) of 11 March 2014 - Council 21 March 2014

Employee Development Advisory Committee Charter

Established by:	Council Post Bi-Election Meeting of 19 September 2017
Purpose:	Employee development
Reporting Relationship:	By way of the Chief Financial Officer reporting to the City Management, Finance and Community Engagement Committee
Membership:	Cr Charlie Pisasale (Chairperson) Cr Wayne Wendt (Deputy Chairperson and Deputy Mayor) Cr Kerry Silver Cr Kylie Stoneman
	Chief Financial Officer Organisational Development Manager Staffing and Remuneration Manager President of Ipswich City Council Staff Social Club Two committee members of the Ipswich City Council Staff Social Club Employee representatives as appointed by the Mayor in accordance with the decision of Council at the Post Election Meeting:
Definitive Life:	Nominations for employee membership are for a period of 24 months commencing in April. Expressions of Interest are to be called formally by the Human Resource Manager in the first quarter of every other calendar year, with the successful applicants commencing their role by attending the first meeting of the second quarter of every other calendar year and outgoing employee representatives being formally recognised for their involvement and contribution to the Board.
Meeting Frequency:	As requested by the Chair

Adopted Council Ordinary Meeting of 27 June 2017

Refer: Employee Development Board No. 2017 (3) of 13 June 2017

Employee Development Advisory Committee	
Mtg Date: 20/11/2018	OAR: YES
<i>Authorisation: Jeff Keech</i>	

MKP:MKP
A5177633

ATTACHMENT C

8 November 2018

MEMORANDUM

TO: ACTING CHIEF OPERATING OFFICER (FINANCE AND CORPORATE SERVICES)

FROM: ORGANISATIONAL DEVELOPMENT MANAGER

RE: EMPLOYEE DEVELOPMENT ADVISORY COMMITTEE CHARTER AND TERMS OF REFERENCE REVIEW

INTRODUCTION:

This is a report by the Organisational Development Manager (ODM) dated 8 November 2018 concerning a review of the Employee Development Advisory Committee (EDAC) Charter and Terms of Reference.

BACKGROUND:

The Employee Development Advisory Committee was established as a channel to share information regarding employee benefits and development matters and to promote and enhance employee engagement.

According to the committee charter (refer Attachment A – Employee Development Advisory Committee Charter), the aims of the committee are to:

1. Provide feedback on employee engagement initiatives;
2. Share ideas and innovation to improve working conditions for Council employees including employee health and wellbeing programs;
3. Provide input to employee engagement initiatives including the Service Recognition Program;
4. Disseminate information regarding employee engagement initiatives throughout the organisation.

To fulfil this role and purpose, the following board membership was adopted:

- Chair
- Three (3) Councillors
- Chief Financial Officer
- Staffing and Remuneration Manager
- Organisational Development Manager
- President of the Ipswich City Council Staff Social Club
- Four (4) Employee Representatives.

A discussion at the EDAC meeting held in October 2018, raised the need to review the EDAC's charter (refer Attachment A – Employee Development Advisory Committee Charter) and terms of reference (refer Attachment B - Employee Development Advisory Committee Terms of Reference).

A proposed feedback form has been developed (refer Attachment C – Employee Development Advisory Committee Charter and Terms of Reference Review Feedback Form) to capture feedback to inform the review process and enable effective analysis and comparison of feedback.

CONCLUSION:

To ensure suitable and broad consultation has taken place, the Organisational Development Manager recommends that input and feedback be sought from across the organisation, via the committee members to determine required changes to the committee's referenced governance documents to ensure they align with the current and future needs of Council's employees in an appropriately governed manner.

ATTACHMENT/S:

Name of Attachment	Attachment
Attachment A – Employee Development Advisory Committee Charter	Attachment A
Attachment B - Employee Development Advisory Committee Terms of Reference	Attachment B
Attachment C – Employee Development Advisory Committee Charter and Terms of Reference Review Feedback Form	Attachment C

RECOMMENDATION:

That the Interim Administrator of Ipswich City Council resolve:

- A. That the Employee Development Advisory Committee members seek feedback from colleagues throughout Council in relation the committee’s charter and terms of reference as outlined in Attachments A and B.
- B. That the Employee Development Advisory Committee members provide the feedback in written form using the feedback form provided at Attachment C, to the Organisational Development Manager by Friday, 30 November 2018.
- C. That the Organisational Development Manager provide a written report to the next committee meeting, with recommendations to update the Employee Development Advisory Committee Charter and Terms of Reference based on the feedback received.

Maria Pawluczyk
ORGANISATIONAL DEVELOPMENT MANAGER

I concur with the recommendation/s contained in this report.

Louise Harding
PEOPLE AND CULTURE MANAGER

I concur with the recommendation/s contained in this report.

Jeff Keech
CHIEF OPERATING OFFICER (FINANCE AND CORPORATE SERVICES)

Employee Development Advisory Committee Charter

Established by:	Council Post Bi-Election Meeting of 19 September 2017
Purpose:	Employee development
Reporting Relationship:	By way of the Chief Financial Officer reporting to the City Management, Finance and Community Engagement Committee
Membership:	Cr Charlie Pisasale (Chairperson) Cr Wayne Wendt (Deputy Chairperson and Deputy Mayor) Cr Kerry Silver Cr Kylie Stoneman
	Chief Financial Officer Organisational Development Manager Staffing and Remuneration Manager President of Ipswich City Council Staff Social Club Two committee members of the Ipswich City Council Staff Social Club Employee representatives as appointed by the Mayor in accordance with the decision of Council at the Post Election Meeting:
Definitive Life:	Nominations for employee membership are for a period of 24 months commencing in April. Expressions of Interest are to be called formally by the Human Resource Manager in the first quarter of every other calendar year, with the successful applicants commencing their role by attending the first meeting of the second quarter of every other calendar year and outgoing employee representatives being formally recognised for their involvement and contribution to the Board.
Meeting Frequency:	As requested by the Chair

Adopted Council Ordinary Meeting of 27 June 2017

Refer: Employee Development Board No. 2017 (3) of 13 June 2017

Employee Development Advisory Committee

Terms of Reference

Purpose:

The Employee Development Advisory Committee is established as a channel to share information regarding employee benefits and development matters and to promote and enhance employee engagement.

The aims of the committee are to:

- Provide feedback on employee engagement initiatives;
- Share ideas and innovation to improve working conditions for Council employees including employee health and wellbeing programs;
- Provide input to employee engagement initiatives including the Service Recognition Program;
- Disseminate information regarding employee engagement initiatives throughout the organisation.

Membership:

Membership will be as per the Employee Development Advisory Committee Charter.

Reporting:

As per the Employee Development Advisory Committee Charter and will provide updates and recommendations for improving employee engagement including human resource metrics, organisational development initiatives and employee benefits.

Meeting Protocols:

A quorum is two Councillors.

Delegates will be accepted.

In the absence of the Chairperson, the meeting will be chaired by the Deputy Chair or an attending Councillor.

Adopted City Management and Budget Board No. 2014(03) of 11 March 2014 - Council 21 March 2014

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Employee Development Advisory Committee
Charter and Terms of Reference Review 2018 Feedback Form
 Committee Member Collating Feedback: _____

Suggested Questions	Comments
Do you know why the EDAC exists and how it can benefit you? What is your understanding of the purpose of the committee?	
What would you like the EDAC to do more of?	
What sorts of things would you expect to be raised at the EDAC meetings?	
Does the committee add value? If yes, how? If no, how could it add more value?	



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Employee Development Advisory Committee

Charter and Terms of Reference Review 2018 Feedback Form

Committee Member Collating Feedback: _____

The committee consists of:
Chairperson (Councillor)
Four further Councillors
The COO – Finance and Corporate Services
Organisational Development Manager
Staffing and Remuneration Manager
President of the Ipswich City Council Social Club
Two committee members of the Ipswich City Council Social Club
Four Employee representatives

What are your comments in relation to the committee membership?

Any Additional Comments to be captured



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Employee Development Advisory Committee
Charter and Terms of Reference Review 2018 Feedback Form
 Committee Member Collating Feedback: _____

Suggested Questions	Comments
Do you know why the EDAC exists and how it can benefit you? What is your understanding of the purpose of the committee?	
What would you like the EDAC to do more of?	
What sorts of things would you expect to be raised at the EDAC meetings?	
Does the committee add value? If yes, how? If no, how could it add more value?	



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Employee Development Advisory Committee

Charter and Terms of Reference Review 2018 Feedback Form

Committee Member Collating Feedback: _____

The committee consists of:
Chairperson (Councillor)
Four further Councillors
The COO – Finance and Corporate Services
Organisational Development Manager
Staffing and Remuneration Manager
President of the Ipswich City Council Social Club
Two committee members of the Ipswich City Council Social Club
Four Employee representatives

What are your comments in relation to the committee membership?

Any Additional Comments to be captured



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Employee Development Advisory Committee
Charter and Terms of Reference Review 2018 Feedback Form

Committee Member Collating Feedback: Community Office – Wayne Gaddes

Suggested Questions	Comments
<p>Do you know why the EDAC exists and how it can benefit you?</p> <p>What is your understanding of the purpose of the committee?</p>	<p>No - 44, Yes- 28</p> <p>Unsure – 21</p> <ul style="list-style-type: none"> Assisting employees and sharing information Platform for a voice Staff wellbeing and health
<p>What would you like the EDAC to do more of?</p>	<p>Unsure - 31</p> <p>Communicate/promote more EDAC – 21</p> <ul style="list-style-type: none"> Promote EDAC activities More proactive engagement Tell us what you do
<p>What sorts of things would you expect to be raised at the EDAC meetings?</p>	<p>Unsure – 35</p> <ul style="list-style-type: none"> Work environment matters Corporate Uniform, EBA and Social Club Social gatherings Work life balance Staff recognition
<p>Does the committee add value?</p> <p>If yes, how?</p> <p>If no, how could it add more value?</p>	<p>Yes – 31, No – 8, Unsure – 33</p> <ul style="list-style-type: none"> Good voice for staff Improve the culture Token committee



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Employee Development Advisory Committee

Charter and Terms of Reference Review 2018 Feedback Form

Committee Member Collating Feedback: Community Office – Wayne Gaddes

The committee consists of:
Chairperson (Councillor)
Four further Councillors
The COO – Finance and Corporate Services
Organisational Development Manager
Staffing and Remuneration Manager
President of the Ipswich City Council Social Club
Two committee members of the Ipswich City Council Social Club
Four Employee representatives

What are your comments in relation to the committee membership?

Too many Councillors/Top heavy – 25
Ok as it is – 22
Needs more employee Reps – 10
Not sure/no comment – 13

- More cross department representation needed
- Need field staff
- Mix of Gender needed
- More employees needed
- Why are Councillors on this?
- Lower level staff may feel intimidated
- Sounds fine but bit top heavy
- Just another committee

Any Additional Comments to be captured



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Surveys conducted:

Community office 72

Jane Pinder 11

Kristen Peasey 2

Matt Lennon unknown

Karen Hall 1

From reading the feedback obtained in the other surveys it seems regardless the source all identified the following trends or themes.

1. Almost two thirds of respondents had not heard of EDAC.
2. Almost fifty percent of respondents were unsure of what they would like EDAC to do more of or indeed what matters might be raised at EDAC meetings.
3. Those that did offer an opinion on what EDAC should do more of, identified better communication of what EDAC does as the highest priority.
4. When it came to whether EDAC adds value over fifty percent said no or were unsure with many of them stating they didn't know enough of what EDAC does to say yes.
5. Finally in relation to the structure of the committee the common thread was that the committee is too top heavy and that Councillors should either not be on it or have reduced numbers for fear of staff feeling intimidated to speak out. Further the respondents stated the number of "low level" staff involved should be increased with all departments represented and field staff identified as one category under represented.



Wayne Gaddes

4th December 2018



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Employee Development Engagement
Advisory Committee Charter

Established by:	<u>Council Post Bi-Election Meeting of 19 September 2017</u>
Purpose:	Employee <u>developmentengagement</u>
Reporting Relationship:	By <u>Way</u> ^[MP1] of the Chief <u>Financial-Executive</u> Officer reporting to <u>the City Management, Finance and Community Engagement the Executive Committee Leadership Team</u>
Membership:	<u>Cr Charlie Pisasale</u> Chief <u>Executive</u> ^[MP2] Officer (Chairperson) <u>Cr Wayne Wendt</u> Chief ^[MP3] Operating Officer, Finance and Corporate Services (Deputy Chairperson and Deputy Mayor) <u>Cr Kerry Silver</u>
	<u>Chief Financial Officer</u> <u>Organisational Development Manager</u> <u>Staffing and Remuneration Manager</u> <u>Workplace Safety and Wellbeing</u> ^[MP4] <u>Officer</u> <u>Internal Communications</u> ^[MP5] <u>Officer</u> <u>President of Ipswich City Council</u> ^[MP6] <u>Staff Social Club</u> <u>Two committee members of</u> ^[MP7] <u>the Ipswich City Council Staff Social Club</u> <u>One</u> <u>Employee</u> ^[MP8] <u>representative from each departments plus one Local Government Employee representative for Riverview and Yamanto depots.</u> as appointed by the Mayor in accordance with the decision of Council at the Post Election Meeting: <u>Chief Executive Officer</u>

Definitive Life:	Nominations for employee membership are for a period of 24 months commencing in April. Expressions of Interest are to be called formally by the Human Resource Manager <u>Organisational Development Manager</u> in the first quarter of every other calendar year, with the successful applicants commencing their role by attending the first meeting of the second quarter of every other calendar year and outgoing employee representatives being formally recognised for their involvement and contribution to the Board. <u>The Chief Executive Officer will select the successful applicants to be employee representatives from the expressions of interest.</u>
Meeting Frequency:	As requested by the Chair

Adopted Council Ordinary Meeting of 27 June 2017

Refer: Employee Development Board No. 2017 (3) of 13 June 2017

**Employee ~~Development~~ Engagement
Advisory Committee**

Terms of Reference

Purpose:

The Employee ~~Development~~ Engagement Advisory Committee is established as a channel to share information regarding employee benefits and development matters ~~and~~ to promote and enhance employee engagement.

The aims of the committee are to:

- Provide feedback on employee engagement initiatives;
- Share ideas and innovation to improve working conditions for Council employees including employee health and wellbeing programs;
- Provide input to employee engagement initiatives including the Service Recognition Program;
- Disseminate information regarding employee engagement initiatives throughout the organisation.

Membership:

Membership will be as per the Employee ~~Development~~ Engagement Advisory Committee Charter.

Reporting:

As per the Employee ~~Development~~ Engagement Advisory Committee Charter and will provide updates and recommendations for improving employee engagement including human resource metrics, organisational development initiatives, workplace wellbeing initiatives, communication, and employee benefits.

Meeting Protocols:

A quorum is ~~two~~ one ~~Councillors~~ member of the Executive Leadership Team and one representative from the People and Culture branch. Delegates will be accepted.

In the absence of the Chairperson, the meeting will be chaired by the Deputy Chair or an attending ~~Councillor~~ member of the Executive Leadership Team.

Adopted City Management and Budget Board No. 2014(03) of 11 March 2014 - Council 21 March 2014

**Employee Engagement Advisory Committee
Charter**

Established by:	
Purpose:	Employee engagement
Reporting Relationship:	By way of the Chief Executive Officer reporting to the Executive Leadership Team
Membership:	Chief Executive Officer (Chairperson) Chief Operating Officer, Finance and Corporate Services (Deputy Chairperson)
	Organisational Development Manager Staffing and Remuneration Manager Workplace Safety and Wellbeing Officer Internal Communications Officer President of Ipswich City Council Staff Social Club One Employee representative from each department plus one Local Government Employee representative for Riverview and Yamanto depots. as appointed by the Chief Executive Officer

Definitive Life:	Nominations for employee membership are for a period of 24 months commencing in April. Expressions of Interest are to be called formally by the Organisational Development Manager in the first quarter of every other calendar year, with the successful applicants commencing their role by attending the first meeting of the second quarter of every other calendar year and outgoing employee representatives being formally recognised for their involvement and contribution to the Board. The Chief Executive Officer will select the successful applicants to be employee representatives from the expressions of interest.
Meeting Frequency:	As requested by the Chair

Employee Engagement Advisory Committee

Terms of Reference

Purpose:

The Employee Engagement Advisory Committee is established as a channel to share information regarding employee benefits and development matters to promote and enhance employee engagement.

The aims of the committee are to:

- Provide feedback on employee engagement initiatives;
- Share ideas and innovation to improve working conditions for Council employees including employee health and wellbeing programs
- Provide input to employee engagement initiatives including the Service Recognition Program;
- Disseminate information regarding employee engagement initiatives throughout the organisation.

Membership:

Membership will be as per the Employee Engagement Advisory Committee Charter.

Reporting:

As per the Employee Engagement Advisory Committee Charter and will provide updates and recommendations for improving employee engagement including human resource metrics, organisational development initiatives, workplace wellbeing initiatives, communication, and employee benefits.

Meeting Protocols:

A quorum is one member of the Executive Leadership Team and one representative from the People and Culture branch. Delegates will be accepted.

In the absence of the Chairperson, the meeting will be chaired by the Deputy Chair or an attending member of the Executive Leadership Team.

AUDIT AND RISK MANAGEMENT COMMITTEE NO. 2019(01)

13 FEBRUARY 2019

REPORT

<u>MEMBERS' ATTENDANCE:</u>	Graeme Stratford (Chairperson and External Member); Greg Chemello (Interim Administrator), Robert Jones (Interim Management Committee member), Stan Gallo (Interim Management Committee member) and Dr Annette Quayle (External Member)
<u>MEMBER'S APOLOGIES:</u>	Nil
<u>OTHER ATTENDANCE:</u>	David Farmer (Chief Executive Officer), Chief Operating Officer (Finance and Corporate Services)(Andrew Knight), Chief Audit Executive (Freddy Beck), Chief Operating Officer (Economic Development and Marketing)(Ben Pole)(Observer), Finance Manager (Jeff Keech), Queensland Audit Office (Lisa Fraser) and Queensland Audit Office (Patrick Flemming)

PRESENTATION - PROCUREMENT REVIEW

Mark Henderson (Director) and Matt Dickson (Director, Project Delivery) of Charles Kendall Australia provided the committee with a presentation on the recommendations from their procurement review undertaken at Ipswich City Council.

A number of matters were raised by the committee in relation to the procurement review namely:

- Management to provide further detail and recommendations from the procurement review to confirm timelines and establish actions to ensure these matters are captured and allocated to the relevant transformational projects.
- Key decisions to be made to ensure commitment and to ensure urgent commencement to establish and meet the timeframes as currently envisaged.
- Recommendations and findings of the procurement review to be recorded in one central system to ensure action, monitoring and completion of activities so as to avoid matters not being addressed.

1. [REPORT – AUDIT COMMITTEE NO. 2018\(05\) OF 28 November 2018](#)

With reference to a report by the previous Audit Committee No. 2018(05) of 28 November 2018 and an extract of the Council Ordinary Meeting held on 4 December 2018.

RECOMMENDATION

That the report be received and the contents noted.

The confidential papers associated with Item 2 are confidential as they relate to internal audits either being undertaken or that have been completed.

2. [INTERNAL AUDIT BRANCH ACTIVITIES REPORT FOR THE PERIOD 5 OCTOBER 2018 TO 4 FEBRUARY 2019](#)

With reference to a report by the Chief Audit Executive dated 4 February 2019 concerning the activities undertaken since 5 October 2018 and the current status of Internal Audit activities.

RECOMMENDATION

That the report be received, the contents noted and the recommendations in Attachments 2a and 2b, be considered finalised and archived.

The confidential papers associated with Item 3 are confidential as they relate to the result of internal audit matters and proposed recommendations.

3. [SUMMARY OF RECENT AUDIT REPORTS ISSUED](#)

With reference to a report by the Chief Audit Executive dated 4 February 2019 concerning the completion of recent internal audits and subsequent reports released since the previous report dated 5 October 2018.

RECOMMENDATION

That the report be received and the contents noted.

The confidential papers associated with Item 4 are confidential as they relate to internal audit matters and proposed recommendations.

4. [OVERDUE RECOMMENDATIONS AS AT 4 FEBRUARY 2019](#)

With reference to a report by the Chief Audit Executive dated 4 February 2019 concerning the status of each Department's progress in actioning the internal and external audit recommendations due or overdue for implementation.

RECOMMENDATION

That the report be received and the contents noted.

Rob Jones from the Interim Management Committee suggested that the overdue recommendations be detailed in chronological order to easily see at what point a matter was raised, when it was extended and when it was actioned. This would then give the committee a clearer picture of where this matter was at and whether it needed to be revisited.

5. [PLANNING OF FUTURE AUDIT AND RISK MANAGEMENT COMMITTEE MEETINGS FOR 2019](#)

With reference to an updated report by the Chief Audit Executive from 5 October 2018 concerning the proposed structured and planned agenda for the Audit and Risk Management Committee for the period 1 January 2019 to 31 December 2019.

RECOMMENDATION

That the Interim Administrator of Ipswich City Council resolve:

- A. That the 2019 Audit and Risk Management Committee meetings as scheduled normally a week prior to the Governance Committee meetings in the months of February, June, August, September (date determined by Chief Operating Officer, Finance and Corporate Service) and November, be accepted.
 - B. That the proposed draft agenda discussion topics detailed in Attachment 1 of the report by the Chief Audit Executive dated 4 February 2019, be adopted.
-

6. [QUEENSLAND AUDIT OFFICE BRIEFING NOTE – FEBRUARY 2019](#)

With reference to a report by the Queensland Audit Office providing an update on Ipswich City Council's Audit Status.

RECOMMENDATION

That the report be received and the contents noted.

7. [QUEENSLAND AUDIT OFFICE DRAFT EXTERNAL AUDIT PLAN](#)

With reference to a report by the Queensland Audit Office concerning a draft external audit plan.

RECOMMENDATION

That the report be received and the contents noted.

8. [TAX RISK MANAGEMENT UPDATE 2018](#)

With reference to a report by the Principal Taxation Officer dated 30 January 2019 concerning taxation risk management issues for the year ended 31 December 2018.

RECOMMENDATION

That the report be received and the contents noted.

The confidential papers associated with Item 9 are confidential as they relate to the status of complaints currently under investigation by Ipswich City Council.

9. [CORPORATE SERVICES BRANCH PERFORMANCE IN RELATION TO LEGISLATIVE COMPLIANCE](#)

With reference to a report by the Acting Corporate Governance Manager dated 5 February 2019 concerning the performance of the Corporate Services Branch (the Branch) in relation to the management of legislative compliance (including complaints) for the period 1 October 2018 to 31 December 2018 (the Quarter).

RECOMMENDATION

That the report be received and the contents noted.

Rob Jones from the Interim Management Committee queried whether Council had a Compliance Register to capture all the pieces of legislation that local governments needed to comply with. The Chief Operating Officer (Finance and Corporate Services) advised that this would be captured as part of one of the transformational projects.

10. [QUEENSLAND AUDIT OFFICE FINAL MANAGEMENT REPORTS 2017–2018](#)

This is a report by the Chief Operating Officer (Finance and Corporate Services Department) providing an update on the audit of Ipswich City Council, Ipswich City Properties Pty Ltd, Ipswich City Developments Pty Ltd, Ipswich City Enterprises Pty Ltd, Ipswich City Enterprises Investment Pty Ltd and Ipswich Motorsport Park Pty Ltd financial statements for the 2017–2018 financial year.

RECOMMENDATION

That the Interim Administrator of Ipswich City Council resolve:

That the Audit and Risk Management Committee review the final management report and provide further recommendation for follow-up action as necessary.

11. [CORPORATE SERVICES BRANCH PERFORMANCE IN RELATION TO MANAGEMENT OF CORPORATE RISK AND INSURANCE](#)

With reference to a report by the Acting Corporate Governance Manager dated 5 February 2019 concerning the performance of the Corporate Services Branch (the Branch) in relation to the management of corporate Risk and Insurance for the period 1 October 2018 to 31 December 2018 (the Quarter).

RECOMMENDATION

That the report be received and the contents noted.

12. [TRANSFORMATIONAL PROJECTS PROGRESS REPORT](#)

With reference to a report by the Acting Corporate Governance Manager dated 6 February 2019 concerning the progress of council's Transformational Projects.

RECOMMENDATION

That the report be received and the contents noted.

13. [HUMAN RESOURCE MANAGEMENT INFORMATION SYSTEMS \(HRMIS\) PROJECT UPDATE – IMPLEMENTATION OF E-HUB](#)

With reference to a report by the Chief Operating Officer (Finance and Corporate Services) dated 5 February 2019 concerning an update on a major IT project to implement and upgrade to the HRMIS.

RECOMMENDATION

That the report be received and the contents noted.

14. NEXT MEETING – Wednesday, 19 June 2019.

PROCEDURAL MOTIONS AND FORMAL MATTERS

The meeting opened at 1.03 pm.

The meeting closed at 3.12 pm.

AUDIT AND RISK MANAGEMENT COMMITTEE NO. 2018(05)

28 NOVEMBER 2018

REPORT

- MEMBERS' ATTENDANCE:** Greg Chemello (Interim Administrator), Graeme Stratford (Chairperson and External Member) (via teleconference), Stan Gallo (Interim Management Committee member) and Robert Jones (Interim Management Committee member)
- MEMBERS' APOLOGIES:** Dr Annette Quayle (External Member)
- OTHER ATTENDANCE:** Acting Chief Operating Officer (Finance and Corporate Services) (Jeffrey Keech), Chief Audit Executive (Freddy Beck), Queensland Audit Office (Patrick Flemming), Queensland Audit Office (Lisa Fraser) and Queensland Audit Office (Megan Manuel)

1. **REPORT – AUDIT AND RISK MANAGEMENT COMMITTEE NO. 2018(04) OF 11 OCTOBER 2018**

With reference to a report by the previous Audit Committee No. 2018(04) of 11 October 2018 and an extract of the Council Ordinary Meeting held on 16 October 2018.

RECOMMENDATION

That the report be received and the contents noted.

With reference to Item 5 titled Planning of Future Audit and Risk Management Committee meetings for 2019, contained in the report of the Audit and Risk Management Committee No. 2018(04) of 11 October 2018, Robert Jones (Interim Management Committee member) advised that the review of the proposed structure and planned agenda is still in progress. The review will address the alignment required between Council and the Queensland Audit Office to ensure that in 2019, the Committee remains focussed on the audit requirements as Council moves through Interim Administration. Accordingly, the proposed structure and planned agenda for 2019 will be presented to the next meeting of the Audit and Risk Management Committee for consideration.

The confidential papers associated with Item 2 are confidential as they are only draft statements at this stage and need to remain confidential until signed by the Chief Executive Officer and the Queensland Audit Office.

2. 2017–2018 ANNUAL FINANCIAL STATEMENTS FOR CONTROLLED ENTITIES

With reference to a report by the Treasury Accounting Manager dated 26 November 2018 concerning the 2017–2018 Annual Financial Statements and associated documents for Ipswich City Council's (Council) controlled entities.

RECOMMENDATION

That the report be received and the contents noted.

The confidential papers associated with Item 3 are confidential as the information relates to financial information associated with Council and the relevant entities.

3. IPSWICH CITY COUNCIL'S RELATIONSHIP WITH RUGBY LEAGUE IPSWICH INCORPORATED AND CHERISH THE ENVIRONMENT FOUNDATION LIMITED

With reference to a report by the Principal Financial Accountant dated 21 November 2018 concerning the position papers submitted to the Queensland Audit Office (QAO) about the relationship between Ipswich City Council and each of the entities mentioned below and any potential for disclosure in Council's financial statements.

- Rugby League Ipswich Incorporated
- Cherish the Environment Foundation Limited

RECOMMENDATION

That the Interim Administrator of Ipswich City Council resolve:

- A. The position papers for Rugby League Ipswich Incorporated and Cherish the Environment Foundation Limited, as detailed in Attachment A and B to the report by the Principal Financial Accountant dated 21 November 2018, be received and noted.
 - B. That the Audit and Risk Management Committee recommend to the Chief Executive Officer that Council further review the funding agreement with Rugby League Ipswich Limited as outlined in Attachment A to the report by the Principal Financial Accountant dated 21 November 2018.
 - C. That the briefing note – Review of levied Infrastructure Contributions, as detailed in Attachment C to the report by the Principal Financial Accountant dated 21 November 2018, be received and noted.
 - D. The position paper in relation to the Impairment of the ICP loan, as detailed in Attachment D to the report by the Principal Financial Accountant dated 21 November 2018, be received and noted.
-

The confidential papers associated with Item 4 are confidential as they are only draft statements at this stage and need to remain confidential until signed by the Chief Executive Officer and the Queensland Audit Office.

4. 2017–2018 ANNUAL FINANCIAL STATEMENTS AND 2017-2018 MANAGEMENT REPRESENTATION LETTER

With reference to a report by the Principal Financial Accountant dated 23 November 2018 concerning the 2017–2018 Annual Financial Statements and 2017–2018 Management Representation letter.

RECOMMENDATION

That the Interim Administrator of Ipswich City Council resolve:

That the 2017–2018 Annual Financial Statements as detailed in Attachment A and the 2017–2018 management representation letter as detailed in Attachment B to the report by the Principal Financial Accountant dated 23 November 2018, be approved for certification by the Interim Administrator and Acting Chief Executive Officer.

Item 5 is confidential as the Queensland Audit Office produced this document specifically for the Audit and Risk Management Committee.

5. QUEENSLAND AUDIT OFFICE CLOSING REPORT

With reference to a report by the Queensland audit Office concerning the Queensland Audit Office's Report as at 28 November 2018.

RECOMMENDATION

That the report be received and the contents noted.

6. NEXT MEETING – Wednesday, 13 February 2019.

PROCEDURAL MOTIONS AND FORMAL MATTERS

The meeting commenced at 3.35 pm.

Graeme Stratford (Chairperson and External Member) joined the meeting via teleconferencing and at this time invited the Interim Administrator to assume the role as Chairperson.

Greg Chemello (Interim Administrator) assumed the role of Chairperson as invited.

The meeting closed at 4.40 pm.



01.01 Extract Gov No.
2018(05) of 28 Nover



01.02 Extract Council
Ordinary Meeting of 4

GOVERNANCE COMMITTEE NO. 2018(02)

27 NOVEMBER 2018

REPORT

E X T R A C T

MEMBER'S ATTENDANCE: Greg Chemello (Interim Administrator)

INTERIM MANAGEMENT COMMITTEE ATTENDANCE: Jan Taylor, Simone Webbe, Stan Gallo, Robert Jones and Steve Greenwood

Pursuant to section 13 of Council's Local Law No 2 (Council Meetings) 2013, the Interim Administrator invited the Interim Management Committee being Jan Taylor, Simone Webbe, Steve Greenwood, Rob Jones, and Stan Gallo to address the Governance Committee on any matters before it.

The Interim Administrator advised that he is bound to declare Conflict of Interests and potential Conflict of Interests and that the members of the Interim Management Committee are not legally bound, however in accordance with the Interim Management Committee Charter they will also declare Conflict of Interests and potential Conflict of Interests.

Proposed amendment to the Governance Committee No. 2018(02) of 27 November 2018

14. **REPORT – AUDIT AND RISK MANAGEMENT COMMITTEE NO. 2018(05) OF 28 NOVEMBER 2018**

With reference to a report of the Audit and Risk Management Committee No. 2018(05) of 28 November 2018.

RECOMMENDATION

That the report of the Audit and Risk Management Committee No. 2018(05) of 28 November 2018 be received, the contents noted and the recommendations contained therein be adopted.

PROCEDURAL MOTIONS AND FORMAL MATTERS

The meeting opened at 11.16 am.

The meeting closed at 11.41 am.

COUNCIL ORDINARY MEETING

4 December 2018

E X T R A C T

Held in the Council Chambers, Administration Building

The meeting commenced at 9.00 am

Pursuant to section 13 of Council's Local Law No 2 (Council Meetings) 2013, the Interim Administrator invited the Interim Management Committee members present being Simone Webbe, Jan Taylor, Steve Greenwood and Robert Jones to address the Council on any matters before it.

The Interim Administrator advised that he is bound to declare Conflict of Interests and potential Conflict of Interests and that the members of the Interim Management Committee are not legally bound, however in accordance with the Interim Management Charter they will also declare Conflict of Interests and potential Conflict of Interests.

ATTENDANCE AT COMMENCEMENT

MEMBER'S ATTENDANCE:

Greg Chemello (Interim Administrator)

INTERIM MANAGEMENT COMMITTEE:

Simone Webbe, Jan Taylor, Steve Greenwood and Robert Jones

AMENDMENT

The Interim Administrator of the Ipswich City Council resolves:

That the Governance Committee Report No. 2018(02) of 27 November 2018 be received and adopted subject to:

- The amendment of Item 14 titled "Proposed Changes to Formal Ipswich City Council Representation on External Committees and Boards; and Proposed Changes to the Status of Formal Internal Committees and Working Groups" by adding the words "as amended" after the words Attachment A in both Recommendation A and B.

The Interim Administrator advised that the changes refer to two slight amendments within Attachment A which were:

- The Ipswich Regional Arts Development Fund (RADF) Committee where council recommended that Council discontinue Council's representation however as there are also council officers that assist in this process, the amendment reflects that Council just discontinue councillor representation.
- The Scenic Valley Regional Road Transport Group to ensure that the incumbent Chief Operating Officer of Infrastructure Services is the representative.



Attachment A of
Item 14

- The inclusion of Item 15 titled “Report- Audit and Risk Management Committee No. 2018(05) of 28 November 2018.



Report of Audit
and Risk Manageme

The motion was put and carried.

MEETING CLOSED

The meeting closed at 9.11 am.

ITEM 2

Audit and Risk Management Committee	
Mtg Date: 13/02/2019	OAR: YES
Authorisation: David Farmer	

4 February 2019

MEMORANDUM

TO: CHIEF EXECUTIVE OFFICER

FROM: CHIEF AUDIT EXECUTIVE

RE: INTERNAL AUDIT BRANCH ACTIVITIES REPORT FOR THE PERIOD 5 OCTOBER 2018 TO 4 FEBRUARY 2019

INTRODUCTION

This is a report by the Chief Audit Executive dated 4 February 2019 concerning the activities undertaken since 5 October 2018 and the current status of Internal Audit activities.

RELATED PARTIES

There are no related party matters associated with this report.

ADVANCE IPSWICH THEME LINKAGE

The intention is for the Internal Audit activity to support all five themes:

- Strengthening our Local Economy and Building Prosperity (Jobs)
- Managing Growth and Delivering Key Infrastructure
- Caring for Our Community
- Caring for Our Environment
- Listening, Leading and Financial Management.

Individual internal audits and corrupt conduct investigations will to a varying degree support these themes, but the main objective for Internal Audit is to support the organisation in achieving its objectives.

PURPOSE OF REPORT/BACKGROUND

The purpose of this report is to:

- outline the activities of the Internal Audit Branch
- report the status of the audit recommendations from completed audits
- report the status of the audits currently under way

The supply of such information to the Mayor, the Chief Executive Officer and Audit and Risk Management Committee, is a requirement of the Internal Audit Charter.

Audits, Reviews, Projects and Activities (Attachment 1)

This is a report on audits, reviews, projects and activities that were conducted during the period or in progress as at 4 February 2019.

Audit Recommendations (Attachment 2a and 2b)

Extracted from the Audit Recommendations System, these reports list all Internal 2(a) and External 2(b) Audit recommendations (with management comments and responses) that managers advise have been implemented since the report made to the last Audit Committee meeting.

This report is presented to the Audit and Risk Management Committee prior to the recommendations being finalised and/or archived.

Internal Audit Report Register (Attachment 3)

This is a historic register recording the reference number of formal reports produced, audits commenced, report status and date completed for the last two + years.

RESOURCE IMPLICATIONS

Resources are provided to internal audit through the annual audit plan and budgeting processes. No additional resources are required because of this report. However situations will dictate if internal audits and investigations have to be outsourced and also management will have to consider their implications to implement the recommendations as per the individual reports.

RISK MANAGEMENT IMPLICATIONS

Each of the individual reports provides for a control environment opinion as well as individual risk ratings per individual findings and recommendations. The importance is for management to implement the individual recommendations well to either address or diminish the exposure for Council, or explain why it is acceptable to not implement the suggested improvements. As per the corrupt conduct investigation the findings and risks vary in each situation and are discussed in the confidential reports.

LEGAL/POLICY BASIS

Local Government Act 2009

Local Government Regulation 2012

Crime and Corruption Act 2001

COMMUNITY AND OTHER CONSULTATION





Internal Audit mostly consults internally to the organisation and its management in conducting the internal audits and finalising the reports. For investigations the appropriate consultations take place as the situation allows and requires.

CONCLUSIONS

During the period under review the Internal Audit Branch undertook a number of activities, including as listed in Attachment 1.

During the course of Internal Audit activities, contributions to the improvement of operational procedures, practices and the control environment have been achieved.

CONFIDENTIAL ATTACHMENTS

Name of Attachment	Attachment
Attachment 1 – Internal Audit Activity Report	 Attachment 1
Attachment 2(a) – Internal Audit Recommendations Implemented	 Attachment 2a
Attachment 2(b) – EA Recommendations Implemented	 Attachment 2b
Attachment 3 – Internal Audit Register	 Attachment 3

RECOMMENDATION

That the report be received, the contents noted and the recommendations in Attachments 2a and 2b, be considered finalised and archived.

FREDERICK BECK
CHIEF AUDIT EXECUTIVE

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ITEM 3

Audit and Risk Management Committee	
Mtg Date: 13/02/2019	OAR: YES
Authorisation: David Farmer	

4 February 2019

MEMORANDUM

TO: CHIEF EXECUTIVE OFFICER

FROM: CHIEF AUDIT EXECUTIVE

RE: SUMMARY OF RECENT AUDIT REPORTS ISSUED

INTRODUCTION:

This is a report by the Chief Audit Executive dated 4 February 2019 concerning the completion of recent internal audits and subsequent reports released since the previous report dated 5 October 2018.

RELATED PARTIES

There are no related party matters associated with this report.

ADVANCE IPSWICH THEME LINKAGE

The intention is for the Internal Audit activity to support all five themes:

- Strengthening our Local Economy and Building Prosperity (Jobs)
- Managing Growth and Delivering Key Infrastructure
- Caring for Our Community
- Caring for Our Environment
- Listening, Leading and Financial Management.

Individual internal audits will to a varying degree support these themes, but the main objective for Internal Audit is to support the organisation in achieving its objectives.

PURPOSE OF REPORT/BACKGROUND:

Since 5 October 2018, Internal Audit has issued/finalised 3 Internal Audit Reports/Consulting Tasks and the extracts of the reports containing the audit recommendations, management response and agreed action by date, are attached.

Control Environment Opinion Summary over Areas in Scope of Audits	5	4	3	2	1
Community Lease Agreements (A1718-03)		✓			
Construction Quality Verification Audit (A1718-04) - no recommendations					✓
Design Certification Audit (A1718-07)			✓		

Rating Definitions	
5	Indicates unacceptable control environment or critical operating or control problems or extreme exposure.
4	Indicates unsatisfactory control environment or significant operational, procedural or control deficiencies or high exposure.
3	Indicates limited control environment or some operational, procedural or control deficiencies, issues or moderate exposure
2	Indicates acceptable control environment or minor operational, procedural or control deficiencies, issues or exposure.
1	Indicates well controlled environment or no or limited unfavourable audit findings, observations or exposure.

RESOURCE IMPLICATIONS

Resources are provided to internal audit through the annual audit plan and budgeting processes. No additional resources are required because of this report. However management will have to consider their implications to implement the recommendations as per the individual reports.

RISK MANAGEMENT IMPLICATIONS

Each of the individual reports provide for a control environment opinion as well as individual risk ratings per individual findings and recommendations. The importance is for management to implement the individual recommendations well to either address or diminish the exposure for Council, or explain why it is acceptable to not implement the suggested improvements.

LEGAL/POLICY BASIS

Local Government Act 2009

Local Government Regulation 2012




COMMUNITY AND OTHER CONSULTATION

Internal Audit mostly consults internally to the organisation and its management in conducting the internal audits and finalising the reports.

CONCLUSION

The attached executive summary of reports provides for the individual opinion as per the report.

CONFIDENTIAL ATTACHMENTS

Name of Attachment	Attachment
Executive summaries of attached reports	 Attachment 1
Internal Audit Report (A1718-03)	 Attachment 2
Internal Audit Report (A1718-04) No recommendations	Nil
Internal Audit Report (A1718-07)	 Attachment 3

RECOMMENDATION

That the report be received and the contents noted.

Frederick Beck
CHIEF AUDIT EXECUTIVE

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ITEM 4

Audit and Risk Management Committee	
Mtg Date: 13/02/2019	OAR: YES
Authorisation: David Farmer	

4 February 2019

MEMORANDUM

TO: CHIEF EXECUTIVE OFFICER

FROM: CHIEF AUDIT EXECUTIVE

RE: OVERDUE RECOMMENDATIONS AS AT 4 FEBRUARY 2019

INTRODUCTION

This is a report by the Chief Audit Executive dated 4 February 2019 concerning the status of each Department's progress in actioning the internal and external audit recommendations due or overdue for implementation.

RELATED PARTIES

There are no related party matters associated with this report.

ADVANCE IPSWICH THEME LINKAGE

The intention is for the Internal Audit activity to support all five themes:




- Strengthening our Local Economy and Building Prosperity (Jobs)
- Managing Growth and Delivering Key Infrastructure
- Caring for Our Community
- Caring for Our Environment
- Listening, Leading and Financial Management.

Individual internal audits will to a varying degree support these themes, but the main objective for Internal Audit is to support the organisation in achieving its objectives.





PURPOSE OF REPORT/BACKGROUND

Every month each Department Head is requested to update the status of both the internal and external audit recommendations due for implementation within their area of responsibility.

Traffic lights have been introduced based on the request of the Audit and Risk Management Committee. The following is an indication of what each indicator could mean.

Light	Green	Light	Orange	Light	Red
	Under control Reasonable number Low overall risk		Need to monitor Number increasing Moderate overall risk		Need to be addressed Number problematic High overall risk

The following Departments' progress towards the implementation of recommendations, for which they are responsible, is summarised below:

Office of the Chief Executive Officer					
Date of Report	Total overdue	Catastrophic	High	Moderate	
4 February 2019	2	0	0	1	
In relation to: Ethics (A1617-05)					
Finance & Corporate Services					
Date of Report	Total overdue	Catastrophic	High	Moderate	
4 February 2019	4	0	1	3	
In relation to: Enterprise Risk Management (ERM) (201605), Independent Validation of Internal Audit Self-Assessment (201609), Procurement and Contract Management (A1617-15)					
Health, Security and Regulatory Services					
Date of Report	Total overdue	Catastrophic	High	Moderate	
4 February 2019	3	0	0	2	
In relation to: Cemeteries (201504), Immunisation Program (A1718-11), Security and Safety Cameras (A1718-17)					
Works, Parks & Recreation					
Date of Report	Total overdue	Catastrophic	High	Moderate	
4 February 2019	1	0	0	1	
In relation to: Line Marking and Signs (A1718-12)					

All other departments had no recommendations overdue for more than 3 months.

RESOURCE IMPLICATIONS

Resources are provided to internal audit through the annual audit plan and budgeting processes. No additional resources are required because of this report. However management will have to consider their implications to implement the recommendations as per the individual reports.

RISK MANAGEMENT IMPLICATIONS

Each of the individual reports provides for a control environment opinion as well as individual risk ratings per individual findings and recommendations. The importance is for management to implement the individual recommendations well to either address or diminish the exposure for Council, or explain why it is acceptable to not implement the suggested improvements.

LEGAL/POLICY BASIS

Local Government Act 2009

Local Government Regulation 2012

COMMUNITY AND OTHER CONSULTATION

Internal Audit mostly consults internally to the organisation and its management in conducting the internal audits and finalising the reports.

CONCLUSIONS

Total Internal Audit recommendations **overdue for more than 3 months** and level of risk:

Minimal and Low not indicated.

Date of Report	Total overdue	Catastrophic	High	Moderate	
4 February 2019	10	0	1	8	
5 October 2018	12	0	0	10	

Total Internal Audit recommendations **open** and level of risk:

Date of Report	Total open	Catastrophic	High	Moderate	
4 February 2019	35	0	4	25	
5 October 2018	37	0	1	28	

Total External Audit recommendations **overdue** and level of risk:

Ratings as used by QAO.




Date of Report	Total overdue	High	Moderate	Low	
4 February 2019	3	1	2	0	
5 October 2018	4	1	3	0	

Total External Audit recommendations **open** and level of risk:

Date of Report	Total open	High	Moderate	Low	
4 February 2019	45	15	20	10	
5 October 2018	5	2	3	0	

Overall Status	
The number of overdue recommendations have been stable but needs attention due to the nature of the recommendations and to ensure this remains static or improves.	

CONFIDENTIAL ATTACHMENTS

Name of Attachment	Attachment
Attachment 1 - Recommendations Statistics and Overdue Summary Report at 4 February 2019.	 Attachment 1
Attachment 2 - Internal Audit Recommendations Overdue for more than 3 months at 4 February 2019.	 Attachment 2
Attachment 3 - External Audit Recommendations Overdue for more than 3 months at 4 February 2019.	 Attachment 3

RECOMMENDATION

That the report be received and the contents noted.

Frederick Beck
CHIEF AUDIT EXECUTIVE

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ITEM 5

Audit and Risk Management Committee	
Mtg Date: 13/02/2019	OAR: YES
Authorisation: David Farmer	

4 February 2019

MEMORANDUM

TO: CHIEF EXECUTIVE OFFICER

FROM: CHIEF AUDIT EXECUTIVE

RE: PLANNING OF FUTURE AUDIT AND RISK MANAGEMENT COMMITTEE MEETINGS FOR 2019

INTRODUCTION

This is an updated report from the 5 October 2018 report by the Chief Audit Executive concerning the proposed structured and planned agenda for the Audit and Risk Management Committee for the period 1 January 2019 to 31 December 2019.

RELATED PARTIES

There are no related party matters associated with this report.

ADVANCE IPSWICH THEME LINKAGE

The intention is for the Audit and Risk Management Committee activity to support all five themes:

- Strengthening our Local Economy and Building Prosperity (Jobs)
- Managing Growth and Delivering Key Infrastructure
- Caring for Our Community
- Caring for Our Environment
- Listening, Leading and Financial Management.

BACKGROUND

Quarterly meetings are scheduled in the week prior to the Governance Committee meetings which makes it possible to take the report through the same month's cycle. The September meeting is scheduled on an 'if required' basis, subject to the unaudited financial statements being tabled.

Ipswich City Council is in the process of reviewing the Audit and Risk Management Committee approach and activities. Leading practice suggests:

- 1) Audit committee structure
 - a. The existence of an independent audit committee is recognised internationally as an important feature of good corporate governance.

- b. The appointment of an external member as Chair strengthens the actual and perceived independence of the committee. - At ICC the intention is for the majority to be independents with an independent Chair.
 - c. Better practice entities recognise the benefits of an audit committee with members who have a broad range of skills and experience.
 - d. The Council should appoint members who collectively possess broad business, resource management and public sector experience, and general knowledge of the areas.
 - e. Formal and informal reporting arrangements to the Council should be in place to facilitate the audit committee reporting on the committee's activities, key risk areas, and internal audit and QAO audit coverage.
- 2) Agenda and responsibilities of the audit committee for strong governance, internal controls and risk management
- a. An important responsibility that can be undertaken by the audit committee is to review actions taken by management to implement internal audit and QAO recommendations and recommendations made by external reviews or evaluations.
 - b. Some committees find it beneficial to set time aside before each meeting for the audit committee members to discuss the agenda and any issues they wish to discuss in more depth with management. This 'committee-only' time also allows audit committee members to discuss issues with other members before management representatives and other observers join the meeting.
 - c. A key task of the audit committee is to obtain assurance from management that agency systems of internal control are of a high standard and that they are cost-effective and functioning as intended. The audit committee does this through its review of the agency's internal control framework, the findings of internal and external audit and the consideration of management responses to those findings.
 - d. Risk oversight is an important function of the Audit and Risk Management Committee that includes a focus on the framework, monitoring, regular reporting from the risk function and Compliance. (e.g. WH&S, Complaints and Legal)
- 3) Timing and duration of meetings
- a. Audit committee meetings are generally spread across the year with one meeting timed to fit in with the entity's financial statements timetable and timings to be as close as possible just before or after key deadline times.
 - b. It should also be scheduled to ensure sufficient work to be included and to be timeous to ensure maximum value is obtained.
 - c. The audit committee should also discuss if they believe the length of the meeting is sufficient for them to achieve their objective to meet expectations and requirements. - It is intended that ICC meetings be initially scheduled for 2 hours.
- 4) Presentations from management relating to key systems or issues
- a. Presentations or attendance by senior managers at an audit committee can be useful in building trust and effective communication links between the committee and management, to facilitate further discussion on action to implement audit recommendations, or to explain why any recommendation has not been addressed appropriately or in a timely way. - It is intended that at ICC for the regular quarterly meetings specific presentations from management on key systems and processes will be requested (refer current 2019 annual plan)
- 5) Private sessions with QAO and Internal Audit

- a. It should be standard practice for the committee to have a members-only session with QAO and Internal Audit at least once a year. Having separate private sessions with QAO and Internal Audit representatives provides a valuable opportunity for the committee to raise issues, ask questions and seek feedback from the QAO and Internal Audit separately without management/advisers present. - It is intended that at ICC a "private session" will be held at each quarterly meeting.

References:

- A) Public sector audit committees : independent assurance and advice for accountable authorities / Australian National Audit Office, 2015.
- B) Audit Committee Guidelines: Improving Accountability and Performance/ Queensland Treasury, 2012.

BENEFITS

A planned structured agenda for the Audit and Risk Management Committee helps the Committee focus efficiently on particular matters of importance at pertinent times of the year and provides advance notice to all members and attendees of the probable Audit and Risk Management Committee date.

RESOURCE IMPLICATIONS

No additional resources are required because of this report. However management will have to consider their implications to implement the recommendations as per the individual reports.

RISK MANAGEMENT IMPLICATIONS

Each of the individual reports provides findings, risk ratings and recommendations. The importance is for management to implement the individual recommendations well to either address or diminish the exposure for Council, or explain why it is acceptable to not implement the suggested improvements.

LEGAL/POLICY BASIS

Local Government Act 2009

Local Government Regulation 2012

COMMUNITY AND OTHER CONSULTATION


Graeme Stratford
Robert Jones
Stan Gallo
Greg Chemello
Annette Quayle
QAO

CONCLUSIONS

The practice of adopting a formal Agenda Plan is in line with modern professional practices for Audit and Risk Management Committees. The structured Agenda Plan has enhanced certainty and precision in relation to the Audit and Risk Management Committee's Corporate Governance activities.

It is proposed that the Audit and Risk Management Committee meeting dates be set one week prior to the Governance Committee meetings, and scheduled for a 1:00 p.m. to 3:00 p.m. timeslot, unless otherwise requested by the Audit and Risk Management Committee. Please find the proposed meeting dates and agenda attached.

ATTACHMENTS

Name of Attachment	Attachment
Attachment 1 – Planned Dates Audit and Risk Management Committee 2019	 Attachment 1

RECOMMENDATION

- A. That the 2019 Audit and Risk Management Committee meetings as scheduled normally a week prior to the Governance Committee meetings in the months of February, June, August, September (date determined by COO Finance and Corporate Service) and November, be accepted.
- B. That the proposed draft agenda discussion topics detailed in Attachment 1 of the report by the Chief Audit Executive dated 4 February 2019, be adopted.

Frederick Beck
CHIEF AUDIT EXECUTIVE

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PLANNED AGENDA IPSWICH CITY COUNCIL AUDIT AND RISK MANAGEMENT COMMITTEE (1 January 2019 to 31 December 2019) - Updated 4/02/2019		
MEETING DATE	AGENDA TO INCLUDE	Area
13 February 2019	<i>Standing agenda items</i>	
Normally one week prior to the Governance Committee meeting in February 2019. 1:00 p.m. to 3:00 p.m.	• Apologies	A&RMC
	• Declaring of conflict of interest by committee members	A&RMC
	• Approval of minutes - A&RM Committee October 2018 report	A&RMC
	• Business arising from previous meeting	A&RMC
	• Other matters from committee members	A&RMC
	• Correspondence from QAO, regulators etc.	QAO
	<i>Internal Audit</i>	
	• Internal audit activities and progress report	IntAudit
	• Summary of recent internal audit reports released	IntAudit
	• External and internal audit recommendations status report	IntAudit
	<i>Compliance Reports</i>	
	• Compliance matters breach (including complaints) reporting	F&CS
	<i>Risk</i>	
	• Risk management report	Risk
	• Risk profile – changes in risk register	Risk
	• Business continuity planning presentation	Risk
	• Implementation of the risk management framework	Risk
<i>Internal Systems Processes and Controls - Deep Dive</i>		
• Procurement	F&CS	
• Transformation projects progress	TPCT	
• Payroll	F&CS	
<i>External Audit</i>		
• Auditor General's 2018-2019 Client Strategy	QAO	
• Discuss any issues with QAO and Internal Audit in the absence of management	QAO IntAudit	
19 June 2019	<i>Standing agenda items</i>	
Normally one week prior to the Governance Committee meeting in June 2019. 1:00 p.m. to 3:00 p.m.	• Apologies	A&RMC
	• Declaring of conflict of interest by committee members	A&RMC
	• Approval of minutes - A&RM Committee February 2019 report	A&RMC
	• Business arising from previous meeting	A&RMC
	• Other matters from committee members	A&RMC
	• Correspondence from QAO, regulators etc.	QAO
	<i>Internal Audit</i>	
	• Internal audit activities and progress report	IntAudit
	• Summary of recent internal audit reports released	IntAudit
	• External and internal audit recommendations status report	IntAudit
	• Audit plan progress	IntAudit
	• Annual internal audit plan	IntAudit
	<i>Compliance Reports</i>	
	• Compliance matters breach (including complaints) reporting	F&CS
	<i>Risk</i>	
	• Risk management report	Risk
	• Risk profile – changes in risk register	Risk
• Review of risk management policy	Risk	

Attachment 1

	<ul style="list-style-type: none"> Review the operational effectiveness of internal control environment <p><i>Internal Systems Processes and Controls - Deep Dive</i></p> <ul style="list-style-type: none"> Information systems control framework presentation Transformation projects progress Waste and landfill issues <p><i>External Audit</i></p> <ul style="list-style-type: none"> Verbal progress report Discuss any issues with QAO and Internal Audit in the absence of management 	<p>Risk</p> <p>F&CS</p> <p>TPCT</p> <p>HSRS</p> <p>QAO</p> <p>QAO</p> <p>IntAudit</p>
28 August 2019	<i>Standing agenda items</i>	
Normally one week prior to the Governance Committee meeting in August 2019. 1:00 p.m. to 3:00 p.m.	<ul style="list-style-type: none"> Apologies Declaring of conflict of interest by committee members Approval of minutes - A&RM Committee June 2019 report Business arising from previous meeting Other matters from committee members Correspondence from QAO, regulators etc. <p><i>Internal Audit</i></p> <ul style="list-style-type: none"> Internal audit activities and progress report Internal audit performance review for year including key performance indicators report Annual assertion on Internal Auditing Standards Summary of recent internal audit reports released External and internal audit recommendations status report <p><i>Compliance Reports</i></p> <ul style="list-style-type: none"> Compliance matters breach (including complaints) reporting Lost and Stolen Items Report Taxation Report Valuation Policy, instructions, processes and controls <p><i>Risk</i></p> <ul style="list-style-type: none"> Risk management report Risk profile – changes in risk register Fraud Risk Management <p><i>Internal Systems Processes and Controls - Deep Dive</i></p> <ul style="list-style-type: none"> Information systems control framework presentation including aspects such as cybercrime and projects implementation Transformation projects progress Developer contributions <p><i>External Audit</i></p> <ul style="list-style-type: none"> Verbal progress report Discuss any issues with QAO and Internal Audit in the absence of management 	<p>A&RMC</p> <p>A&RMC</p> <p>A&RMC</p> <p>A&RMC</p> <p>A&RMC</p> <p>QAO</p> <p>IntAudit</p> <p>IntAudit</p> <p>IntAudit</p> <p>IntAudit</p> <p>IntAudit</p> <p>F&CS</p> <p>F&CS</p> <p>F&CS</p> <p>F&CS</p> <p>Risk</p> <p>Risk</p> <p>Risk</p> <p>F&CS</p> <p>TPCT</p> <p>Planning</p> <p>QAO</p> <p>QAO</p> <p>IntAudit</p>
?? September 2019	(Date determined when draft financial statements are ready and as determined by the COO F&CS)	
Before 15 September as soon as draft financial statements are available. 1:00 p.m. to 3:00	<i>Standing agenda items</i>	
	<ul style="list-style-type: none"> Apologies Approval of Minutes - A&RM Committee August 2019 report Correspondence from QAO, Regulators etc. Business Arising from previous meetings 	<p>A&RMC</p> <p>A&RMC</p> <p>A&RMC</p> <p>A&RMC</p>

Attachment 1

p.m.	<ul style="list-style-type: none"> • Other matters from committee members <p><i>Financial Statements</i></p> <ul style="list-style-type: none"> • Review Draft Financial Statements and Draft Annual Report • Discuss accounting and reporting matters • Review related party transactions and disclosures <p><i>Other Matters</i></p> <ul style="list-style-type: none"> • Review management attestations for financial statement representation letters <p><i>External Audit</i></p> <ul style="list-style-type: none"> • Draft management report and verbal update • Discuss any issues with QAO and Internal Audit in the absence of management 	<p>A&RMC</p> <p>F&CS</p> <p>F&CS</p> <p>F&CS</p> <p>F&CS</p> <p>QAO</p> <p>QAO</p> <p>IntAudit</p>
<p>6 November 2019</p> <p>Normally one week prior to the Governance Committee meeting in November 2019. 1:00 p.m. to 3:00 p.m.</p>	<p><i>Standing agenda items</i></p> <ul style="list-style-type: none"> • Apologies • Declaring of conflict of interest by committee members • Approval of minutes - A&RM Committee September 2019 report • Business arising from previous meeting • Other matters from committee members • Correspondence from QAO, regulators etc. <p><i>Internal Audit</i></p> <ul style="list-style-type: none"> • Internal audit activities and progress report • Summary of recent internal audit reports released • External and internal audit recommendations status report <p><i>Compliance Reports</i></p> <ul style="list-style-type: none"> • Compliance matters breach (including complaints) reporting <p><i>Risk</i></p> <ul style="list-style-type: none"> • Risk management report • Risk profile – changes in risk register • Review Insurance activities <p><i>Internal Systems Processes and Controls - Deep Dive</i></p> <ul style="list-style-type: none"> • Transformation projects progress • Asset Management • Rates <p><i>Other Matters</i></p> <ul style="list-style-type: none"> • 2020 Audit and Risk Management Committee Annual Plan • Review of the ARMC Charter • Audit and Risk Management Committee Self-Assessment Report • Review of the Internal Audit Charter <p><i>External Audit</i></p> <ul style="list-style-type: none"> • Matters arising from the 2019 QAO Audit Report • Discuss any issues with QAO and Internal Audit in the absence of management 	<p>A&RMC</p> <p>A&RMC</p> <p>A&RMC</p> <p>A&RMC</p> <p>A&RMC</p> <p>QAO</p> <p>IntAudit</p> <p>IntAudit</p> <p>IntAudit</p> <p>F&CS</p> <p>Risk</p> <p>Risk</p> <p>Risk</p> <p>TPCT</p> <p>WPR</p> <p>F&CS</p> <p>A&RMC</p> <p>A&RMC</p> <p>A&RMC</p> <p>IntAudit</p> <p>QAO</p> <p>QAO</p> <p>IntAudit</p>



Ipswich City Council

QAO representatives

Patrick Flemming – Sector Director

Lisa Fraser – Engagement Manager

2019 Audit and Risk Committee Briefing Paper

4 February 2019



1 Update

Audit status

Council's 30 June 2018 financial statements were certified by the Queensland Audit Office on 30 November 2018. The final management letter was provided to the Interim Administrator on 16 January 2019.

We performed our planning visit during December and issued a draft external audit plan for management comment. The completed external audit plan is attached for your consideration.

We will commence our interim audit visit, as per agreed milestones, on 18 March 2019.

Performance audit update

In progress: Managing consumer food safety in Queensland

A small number of councils are participating in an audit of consumer food safety in Queensland.

The objective of the audit is to examine whether food safety is effectively managed for consumers of food in Queensland. The three sub-objectives that this performance audit will consider are:

- Department of Health, in partnership with Hospital and Health Services, is effectively administering and enforcing food safety practices
- Local governments are effectively administering and enforcing food safety practices
- Responsible entities are effectively working together to maintain and improve food safety.

The reporting phase of the audit is underway. At this stage we anticipate tabling our report in March 2019.

In progress: Managing cyber security risks

We have commenced this audit which will assess how effectively public sector entities are protecting the information they collect against the risk of cyber threats or attacks.

A cyber-attack is defined as a deliberate act through cyber space to manipulate, disrupt, deny, degrade, or destroy computers, networks, or the information they contain. In Australia, the responsibility for managing and preventing cyber security threats lies with the federal, state and territory governments. As government delivers more and more services online, the risk of cyber security attacks increases. The Queensland Government has established a cyber security unit with a whole-of-government focus to combat potential threats.

Commencing: Managing the cost of local government services

This audit will assess whether councils are delivering their services to the community efficiently and economically.

Sustainability is a key factor in determining the longevity of councils all around Australia. Limited federal funding has challenged councils to review their services and ensure their resources are used effectively to get better outcomes for their respective communities. In managing financial sustainability, it is important that councils are aware of what services they provide, the cost of these services, and how they can improve the delivery of these services to achieve cost-efficiency.



1 Update

Strategic audit plan

QAO's current Strategic Audit Plan was published on 2 May 2018 and outlined the following local government sector audits we planned to conduct in the next three years:

- Asset management in local government
- Maintaining ecologically sustainable communities
- Development applications and approvals
- Managing conflicts of interest
- Establish effective audit committees.

Parliamentary reporting update

Reports tabled in parliament, since our last update to the audit committee meeting in August 2018, are summarised in Appendix A and are available from our website at:

<https://www.qao.qld.gov.au/reports-resources/parliament>

Local government entities: 2017–18 results of financial audits

We aim to table our Results of local government audits for 2017–18 in parliament in March 2019.

Consistent with previous years, all councils will have an opportunity to comment on the draft report.



2 Sector-related topical news

Austrroads' Minimum Levels of Componentisation for Road Infrastructure Assets

In August 2018, Austrroads (the peak organisation of Australasian road transport and traffic agencies), released its guide on the [*Minimum Levels of Componentisation for Road Infrastructure Assets*](#).

The guide was developed in consultation with key industry stakeholders (including engineering and finance professionals, and audit offices) to assist organisations determine the appropriate minimum level of componentisation for road infrastructure assets.

This guideline is designed to facilitate improved integration and alignment of asset management, financial management and financial reporting processes. It is intended that this guideline will drive a more consistent approach to data management, asset recognition and preparation of financial statements. In turn, this will enable more efficient collation of national data sets used to enable equitable reform initiatives.

The Guideline can be downloaded for free from the Austrroads website at [*Minimum Levels of Componentisation for Road Infrastructure Assets Guideline*](#).

Local Government Bulletins

Released by the Department of Local Government, Racing and Multicultural Affairs:

- [**Bulletin 11/18 Changes to the Local Government Regulation 2012 to implement the new councillor complaints system**](#)

From 3 December 2018, the new councillor complaints framework provided for under the *Local Government (Councillor Complaints) and Other Legislation Amendment Act 2018* came into operation. The new system should now be fully operational at all local government councils, with the exception of the Brisbane City Council. Changes to the *Local Government Act 2009* have resulted in the [Local Government Regulation 2012](#) (LGR) also being updated.

As the bulletin only highlights the significant changes, such as the approval of [code of conduct for councillors](#), declaration of office to include additional statement, and new annual reporting requirements.



3 Other matters of interest

QAO's new blog

QAO's *Insights* newsletter previously provided updates on topical accounting and auditing standard issues, wider learnings from our recently tabled reports to parliament and a profile on a few of our people.

In November 2018, QAO launched its new blog (replacing QAO's *Insights* newsletter) as a contemporary and professional way to communicate our advice and insights with our clients and stakeholders.

The blog is shareable and easily searchable, allowing users to type in a search word, for example 'leases', to receive all related articles. It is housed on QAO's website at www.qao.qld.gov.au/blog.

A summary of recently published articles is attached in Appendix B.

Should you wish to receive notifications of newly published blog articles, better practice guides or reports to parliament, you are also encouraged to subscribe to news and report tabling notifications at www.qao.qld.gov.au/subscribe.

Upcoming events

Audit committee chair briefing

QAO regularly briefs the chairs of public sector audit committees about the results of our audits, expectations for the financial audit process and client feedback obtained.

The last briefing was held on Thursday, 6 December 2018. Maintaining confidence in public sector reporting was a key topic of discussion. A copy of the presentation slides is available on our website at: www.qao.qld.gov.au/reports-resources/presentations.]

Technical update event—19 February 2019

In February, we will hold our annual update for Chief Finance Officers/Finance Managers of public sector entities and local governments at The Westin, Mary Street, Brisbane. The agenda has been sent to invitees along with a reminder to register.

Presenters will provide an update on accounting and auditing standards and learnings from our recent reports to parliament. The presentation slides will be available on QAO's website following the event.

Tropical workshops—February/March 2019

QAO and the Department of Local Government, Racing and Multicultural Affairs will be running Tropical workshops again this year. Details to follow.



4 Appendix A—Auditor-General reports to parliament

Below is a summary of recent reports to parliament that we consider relevant to your entity.

A complete listing of all our reports is available at <https://www.qao.qld.gov.au/reports-resources/parliament>.

Report	Key themes
<p>Follow-up of Bushfire prevention and preparedness: 2018–19</p> <p>Report 5 October 2018</p> <p>Relevance: Low</p>	<p>Improving outcomes through better stakeholder collaboration</p> <p>Entities must manage their combined responsibilities in an integrated and collaborative way. In our follow-up audit, we found that achieving effective outcomes is a challenge where contribution by multiple parties is required to complete them. Without managing combined responsibilities in an effective manner, any new attempts at service delivery are unlikely to be more successful than previous efforts.</p> <p>Every entity will have a wide range of stakeholders with different interests in the design and delivery of initiatives. Engaging effectively with stakeholders and involving them in design and delivery, allows entities to access stakeholders' expertise, experience and knowledge. It can also assist in identifying new ideas as well as risks.</p>
<p>Conserving threatened species: 2018–19</p> <p>Report 7 November 2018</p> <p>Relevance: Low</p>	<p>In this report, we assessed whether Queensland public sector entities are effectively identifying, protecting and conserving threatened species. The lessons learned are as follows.</p> <p>All entities should consider where relevant:</p> <ul style="list-style-type: none">• ensuring they have current strategies that articulate purpose, priorities, clear actions, measurable targets and intended outcomes. Having a strategy makes it easier for government, stakeholders and the community to clearly understand what the public entity does across its programs, why it does it, and what it is trying to achieve• support strategies with implementation and/or project plans that have clear program or project deliverables, milestones, activities and resources needed• systematically plan where to deploy available resources to achieve the most effective balance of actions to achieve intended outcomes• improve transparency by making it clear how much the entity spends each year in total and on what.• ensure accountability for actions and evaluate effectiveness.



4 Appendix A—Auditor-General reports to parliament

Report	Key themes
<p>Water: 2017-18 results of financial audits: 2018–19</p> <p>Report 8 November 2018</p> <p>Relevance: Moderate</p>	<p>This report summarised our financial audit results of the six main state and local government owned water entities, and two controlled entities.</p> <ul style="list-style-type: none">• Although all water entities met the statutory deadline, we encourage them to consider bringing forward audit committee (or its equivalent) endorsement and board approval of their financial statements in 2018–19. This will assist in ensuring effective resolution of potential issues that may happen between year-end and signing date.• For entities whose asset valuation process is a significant component of financial statement preparation, we strongly encourage them to continuously and consistently ensure this is a robust process.• Effective systems of internal controls support reliable financial reporting. It eliminates the risk of material misstatement in financial statements due to fraud or error. Although all of the control deficiencies identified have been resolved, entities should continuously seek improvement of their internal controls.



5 Appendix B—Queensland Audit Office blog

The following is a summary of articles recently published on QAO's blog.

December 2018

Advice

[Developing a simpler, and better, reporting framework](#)

Should Australia develop a simpler, and better, reporting framework—particularly for entities that are not listed?

November 2018

Technical

[Some examples—AASB 15 and AASB 1058](#)

Not-for-profit entities were given an extra year to get ready for these new standards. Don't waste the benefit, as you will need to deal with both these standards, and at the same time deal with the new leasing standard AASB 16.

[FRRs and the new accounting standards](#)

Queensland Treasury Financial Reporting Requirements (FRRs) for 2017–18 are available on Queensland Treasury's website. Not all entities have to comply with the FRRs, such as local councils and universities; however, the FRRs are a good resource that may provide useful guidance to other public sector entities.

[Financial instruments changes—AASB 9 background](#)

Accounting standard AASB 9 Financial Instruments has started. It started 1 January 2018 if you have a December year end and started 1 July 2018 if you have a June year end. Are you ready?

[Financial instruments changes—classification and measurement](#)

To reduce complexity for accounting for financial assets, the rules being introduced by AASB 9 Financial Instruments will reduce the classifications from four to two and will remove the need to separate out embedded derivatives.

[Financial instruments changes—AASB 9 impairment](#)

Impairment, also referred to as the provision for doubtful debts, aims to make sure that the carrying amount of loans and other financial assets are not overstated.

[Checklist—how ready are you for AASB 9?](#)

This checklist covers some of the main questions that you should consider regarding your entity and the transition to AASB 9 Financial instruments.

[Checklist—how ready are you for AASB 15 and AASB 1058?](#)

This checklist covers some of the main questions that you should consider regarding your entity and the transition to AASB 15 Revenue and AASB 1058 Income of Not-For-Profit Entities.



5 Appendix B—Queensland Audit Office blog

Revenue—transition under AASB 15

AASB 15 applies to both for-profit and not-for-profit entities. For-profit entities must apply AASB 15 for financial years beginning on, or after, 1 January 2018. Not-for-profit entities have another year to get ready, and must apply AASB 15 for financial years beginning on, or after, 1 January 2019.

Revenue—the Five Step Model for AASB 15

AASB 15 applies to both for-profit and not-for-profit entities. For-profit entities must apply AASB 15 for financial years beginning on, or after, 1 January 2018. Not-for-profit entities have another year to get ready, and must apply AASB 15 for financial years beginning on, or after, 1 January 2019. AASB 15 introduces a five-step model for recognising revenue.

Leases—CPI changes

At a high level, under the new standard you initially recognise a lease liability at the discounted amount of projected cash flows (lease rentals) for the lease term. You also recognise a corresponding lease asset. So how do you apply this to lease rentals that change due to CPI changes?

Leases—Peppercorn leases

Do you have a peppercorn lease? Peppercorn leases are leases with nominal rent. This might be \$1, or even as low as a peppercorn. If so, under the new standards (leases, income of not-for-profit entities, and revenue), you are required to fair value peppercorn leases.

Advice

Revised conceptual framework—will your accounting policies change?

The International Accounting Standards Board recently issued a revised conceptual framework (RCF). You may be affected without realising it.

Understanding general purpose financial statements

Financial statements can be difficult to understand for those who don't have a strong finance or accounting background. But is important to be able to understand them because they have a treasure-trove of useful information about the how an organisation is performing that is otherwise difficult to come by.

Identifying fraud hot spots

The first step in conducting fraud risk assessments is to understand what business units, functions or services are most susceptible to fraud risks. This enables an agency to focus its fraud risk mitigation activities in areas of higher risk. Our fraud risk susceptibility framework can help.

Cyber security tips

Just as technology opens doors for increased efficiency, connectivity and sharing, it opens our work and home to a new risk—cyber risk. The controls we implement to address these cyber risks are often referred as cyber security. Here are some tips for staying secure.



5 Appendix B—Queensland Audit Office blog

October 2018

Technical

[Income of not-for-profit entities—AASB 15 and AASB 1058 overview](#)

The introduction of new standard AASB 1058 Income of Not-for-Profit Entities will require you to reassess the way you currently account for grants and government funding, as well as other contributions, compared to current AASB 1004 Contributions. These new requirements may result in revenue or income being recognised on a different basis with a corresponding impact on your profit or operating result.

[Leases—an overview of AASB 16](#)

The new standard AASB 16 *Leases* was issued over two years ago, in February 2016. The broad intention of the standard is to put ‘off-balance sheet’ operating leases ‘on-balance sheet’. This standard will significantly affect lessees, but accounting is largely unchanged for lessors. Intermediate sub-lessors (those that act as lessee and then lessor for the same asset) are also likely to be affected.

Advice

[Perspectives of a performance audit](#)

Do you know if the Queensland Audit Office (QAO) has planned a performance audit that may involve your entity? We outline our planned performance audits for the next three years in our strategic audit plan ([link to website page](#)). And if your entity may be involved in a performance audit, do you know how you will prepare for and then engage with QAO during it?



qao.qld.gov.au



[Suggest a performance audit topic](#)

[Contribute to a performance audit in progress](#)

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 **Queensland
Audit Office**
Better public services





Ipswich City Council

DRAFT

2019 External audit plan

4 February 2019

IN-CONFIDENCE

4 February 2019

Mr C Dill
Acting Chief Executive Officer
Ipswich City Council
PO Box 191
IPSWICH QLD 4305

Dear Mr Dill

2019 External audit plan

We present to you our external audit plan for Ipswich City Council for the financial year ending 30 June 2019. It includes an analysis of key audit risks, our planned audit response, the financial reporting and audit deliverables timetable and other matters.

The purpose of the audit is to express opinions on the 2019 financial statements and the 2019 current year financial sustainability statement. Our audit of the financial report does not relieve management from its responsibilities to:

- prepare financial statements in accordance with the applicable reporting framework
- develop internal controls to prepare financial statements free from material misstatement
- comply with prescribed legislative requirements
- provide full and free access to our auditors to all documents and property of your entity.

We formulated this audit plan based on our understanding of Ipswich City Council's business and the sector it operates in. Our plan focuses on the material components of your financial report. It targets those areas that have, in our view, the highest risks of material misstatement due to fraud or error. We reassess our audit program throughout the year to address any emerging risks and to ensure our audit effort remains focused.

If you have any questions or would like to discuss the audit plan, please contact me on 3149 6041 or Lisa Fraser on 3149 6132.

Yours sincerely

Patrick Flemming
Sector Director

Enc.

cc Mr G Chemello, Interim Administrator
Mr G Stratford, Chair of Audit and Risk Committee



This audit plan documents our preliminary assessment of Ipswich City Council's business and financial reporting risks as well as its accountability for the use of public moneys.

Our audit does not guarantee that every amount and disclosure in the financial statements is error-free. However, it does identify the significant errors and omissions, which might adversely affect users of your financial statements.

Our audit may also assess and respond to:

- the probity and propriety of matters associated with the management of Ipswich City Council
- acts or omissions that have given rise to a waste of public resources
- compliance with relevant acts, regulations, government policies and prescribed requirements.

Highlights

Areas of audit significance – Key risks:

1. Valuation of property, plant and equipment
2. Revenue recognition of infrastructure charges/development application fees
3. Expenditure, including major contracts and projects
4. Payroll transactions and system implementation
5. Restructure of controlled entities and consolidation
6. Financial sustainability

Key financial reporting milestones

Draft proforma financial statements due	30 April 2019
Asset valuations due	31 May 2019
Key accounting issues resolved by	30 June 2019
Final financial statements due	26 August 2019
Management sign statements	10 October 2019
Audit sign statements	14 October 2019

Materiality

\$2.9 million

Audit fees

\$298 500

Audit team



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In developing our audit plan, we have held discussions with management, reviewed management and financial reporting, considered previously identified issues and performed analysis of relevant trends. We identified the following key insights that have informed our audit response.

Key developments/initiatives

- Dismissal of all Councillors and subsequent appointment of interim administrator and interim management committee
- Changes in key management personnel
- 18 transformational projects
- Restructure and wind up of controlled entities
- CBD redevelopment

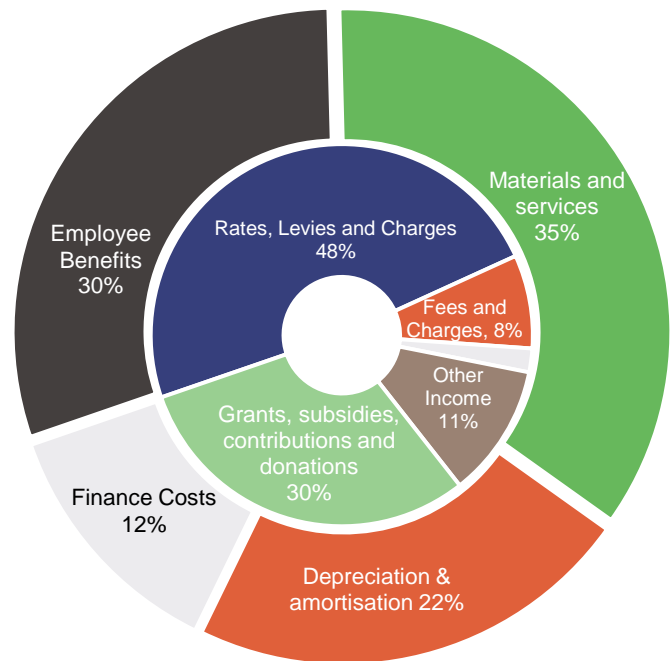
2019 challenges

- Increased public scrutiny over council operations
- On-going Crime and Corruption Commission investigations
- Rebuilding community trust
- Sustainable transformation that continues to build staff morale and confidence

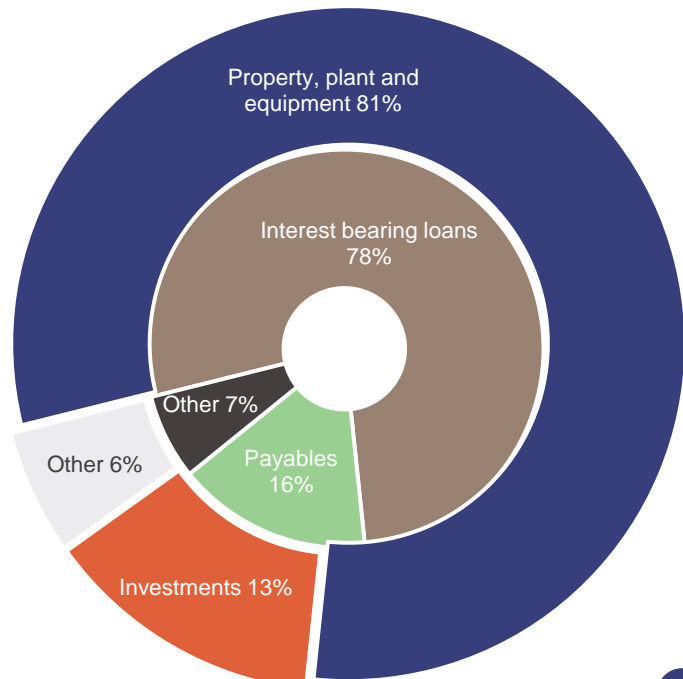
Strategic objectives

- Strengthening the local economy and building prosperity
- Managing growth and delivering key infrastructure
- Caring for the community and environment
- Listening, leading and financial management

Statement of financial performance FY18



Statement of financial position FY18

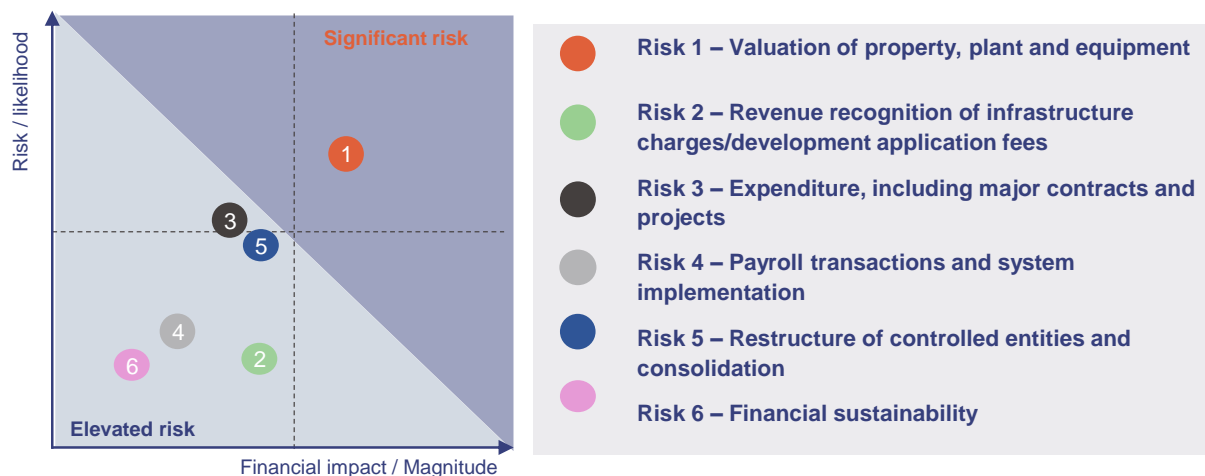


3 Areas of audit significance



We have identified items that are significant to or are at an elevated level of risk to the financial statements. Risk is assessed in terms of the level of inherent risk (e.g likelihood of occurring), and the financial impact (magnitude).

The chart below displays our risk assessment of the identified areas of audit significance in terms of risk (what could go wrong) and magnitude (the financial impact if it went wrong). The table outlines the nature of the risk and the type of planned audit procedures to address the risk.



1	Valuation of property, plant and equipment	Our responses to the risk
---	--	---------------------------

- Property plant and equipment is the most material balance in the financial statements at \$2,276 million
- Valuation involves significant estimates and judgements
- There is no market-based evidence of fair value due to the specialised nature of the assets (comparable items are rarely sold)
- Infrastructure assets generally have long lives which require significant estimation

- We will assess:
- the appropriateness of valuation techniques and assumptions adopted in determining fair value
 - the appropriateness of useful life assumptions used in the calculation of depreciation.
 - disclosures for compliance with Australian Accounting Standards

2	Revenue recognition of infrastructure charges/development application fees	Our responses to the risk
---	--	---------------------------

- Developer cash (\$29 million) and non-cash (\$69 million) contributions are a material revenue stream for Council
- Significant delays can occur between development approval and finalisation
- Limited automated controls or processes to notify Council when charges become payable
- Three significant control deficiencies were identified in the prior year in relation to developer infrastructure contributions. These issues were in relation to policies and procedures, reconciliations and fee variations.

- We will assess:
- processes to monitor development activities and the collection of infrastructure charges
 - processes for the management of conflicts of interest over the assessment or discounting of infrastructure charges
 - reconciliations between Pathway, Infrastructure Charges Register and Infrastructure Agreements.
 - the process for capitalising contributed assets and the recording of infrastructure credits





3	Expenditure, including major contracts and projects	Our responses to the risk
	<ul style="list-style-type: none"> • Large supplier base with decentralised purchasing • Undertakes large projects where legislative requirements guide tendering and probity processes • Increase in vendor fraud attacks across Queensland • Numerous transactions with related parties 	<p>We will assess:</p> <ul style="list-style-type: none"> • results of external procurement review • controls over procurement and contract management and assess compliance with legislative requirements • controls over credit cards • vendor masterfile change controls • automated authorisation workflows • completeness of related parties and compliance with disclosure requirements <p>We will also perform targeted analytics over expenditure.</p>
4	Payroll transactions and system implementation	Our responses to the risk
	<ul style="list-style-type: none"> • Implementation of new payroll system (SAP Success Factors). Updated time recording system (Kronos V8) • complex awards and contract arrangements • probable EB increases backdated across Queensland and new systems • recent turnover in senior management • history of issues raised regarding terminations 	<p>We will assess:</p> <ul style="list-style-type: none"> • that salaries are in accordance with awards and contractual arrangements • significant termination payments • council's implementation of new payroll and time recording systems • Data migration and leave balances <p>We will also perform targeted analytics over payroll.</p>
5	Restructure of controlled entities and consolidation	Our responses to the risk
	<p>Council is in the process of restructuring and winding up some of its controlled entities. It is envisaged that three controlled entities (ICD, ICE, ICEI) will wind up in 2019 and Ipswich City Properties will be amalgamated into council.</p>	<p>We will assess:</p> <ul style="list-style-type: none"> • transfer of functions, including contracts, between group entities • wind up of entities • eliminations for accuracy and completeness • The application of consistent accounting policies and disclosures made in the financial statements
6	Financial Sustainability	Our responses to the risk
	<ul style="list-style-type: none"> • Separate audit opinion issued • Key inputs dependent on management judgement • Public interest in financial sustainability of councils 	<p>We will assess:</p> <ul style="list-style-type: none"> • the appropriateness of assumptions used in determining the relevant financial information for these calculations, including renewals, depreciation and operating and capital classifications • mathematical accuracy of calculated ratios





Management override of controls and risk of fraud in revenue recognition

A further area of audit significance is the risk of material misstatement of the financial report due to fraud. We will obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through implementing appropriate responses.

Management override of controls and risk of fraud in revenue recognition are considered to be pervasive risks to the financial statements, and we have planned testing to respond to these risks. Our assessment of the risk of management override of controls includes how those charged with governance (including elected officials) exercise oversight of management's processes for identifying and responding to risk of fraud and the internal control that management has established to mitigate these risks.

Our audit response will be a combination of controls and substantive-based testing and include:

- evaluating and testing key controls over manual journals and the extent of segregation of duties
- evaluating and testing IT general controls and application controls over relevant system generated reports
- assessing material accounting estimates and one-off items for management bias
- evaluating and testing effectiveness of key controls over revenue recognition
- testing a sample of revenue transactions during the year
- performing analytical procedures over revenue recognition.

We will also build an element of unpredictability into our work program meaning management will not be aware of all procedures prior to their execution.



4 Other audit considerations



Consolidated accounts and controlled entities

We are also the auditors of the entities which Ipswich City Council controls or controlled during the 2018-19 financial year. We will advise the controlled entities of their audit fees in a fee letter presented to the respective Boards, once we have completed our planning process.

We also assess whether:

- the council effectively monitors the performance of these entities
- their financial statements are publicly reported
- their policies and procedures are consistent with those at the council.

Controlled entities	Ownership %	Comments
Ipswich City Properties ^	100	General purpose financial statements (GPFS) – reduced disclosure requirements (RDR) Separate external audit plan to be issued
Ipswich City Enterprises Pty Ltd ^ - Ipswich City Enterprises Investments Pty Ltd ^	100	GPFS – RDR Expected to wind up by 30 June 2019
Ipswich City Development Pty Ltd ^	100	GPFS – RDR Expected wind up prior to 30 June 2019
Ipswich Arts Foundation Limited	100	GPFS – RDR Separate external audit plan to be issued
Ipswich Arts Foundation	100	GPFS – RDR Separate external audit plan to be issued
Ipswich Arts Foundation Trust	100	GPFS – RDR Separate external audit plan to be issued
Cherish the Environment Foundation Limited	50	Special purpose financial statements (SPFS) The Auditor-General is not currently appointed as the auditor of this entity. This needs to be further explored during 2018-19 in line with the legislative requirements of the Auditor-General Act.

^ Consolidated into ICC group accounts

Investments in other entities	Ownership %	Comments
Queensland Urban Utilities	12.222	Equity accounted. QAO are appointed auditor.
SEQ Recreational Facilities Pty Ltd	12.5	QAO are appointed auditor.
Council of Mayors (SEQ) Pty Ltd	9	QAO are appointed auditor.

By arrangement audits*	Ownership %	Comments
Ipswich Carols by Candlelight Fund Inc	N/A	SPFS
City of Ipswich Community Fund Trust	N/A	SPFS
Ipswich Community Charity Fund Inc	N/A	SPFS

*We have conducted each of these audits for the past 5-7 years at the annual request of Ipswich City Council.



Financial sustainability reports

We audit the sustainability ratios that are included in your current year financial sustainability statement to determine whether they are accurately calculated based on the council's general purpose financial report and the requirements set out in the *Financial Management (Sustainability) Guideline 2013*.

Our responsibility does not extend to forming an opinion on the appropriateness or relevance of the reported ratios nor on the council's future sustainability.

Commonwealth certificates

Each year, we are required under Part 8 of the *National Land Transport Act 2014* and sub section 6.2(b) of the *Roads To Recovery Funding Conditions 2014* agreement to provide an audit opinion on the Roads to Recovery grant acquittal.





Determining what is material to a financial report informs the nature, timing and extent of audit procedures for individual financial statement components and supports our evaluation of identified misstatements. Audit materiality involves considering both quantitative and qualitative aspects. It relies heavily on our need to apply professional judgement based on our assessment of users of the financial statements.

Our audit planning materiality thresholds are disclosed below. These thresholds will be assessed throughout our audit process and are subject to change should the underlying benchmark change significantly.

Overall	Performance	Reported misstatements	Specific – Property, Plant & Equipment
\$2.9m	\$2.2m	\$0.14m	\$114m

Thresholds

We establish audit materiality thresholds to guide what and how we will conduct audit procedures.

- Overall—we consider information is material if its misstatement or omission could affect the decisions of the users of the financial statements, or the discharge of accountability by management.
- Performance—is an amount less than overall materiality. We use this to reduce the likelihood that the cumulative effect of any undetected misstatements will exceed materiality. We apply this to particular classes of transactions, account balances or disclosures.
- Reported misstatements—the level we record and report potential misstatements to management. We consider these misstatements individually and cumulatively to assess whether the financial statements are materially correct. Items below this level are clearly trivial.
- Specific—we set for particular account balances based upon relevant factors that could be reasonably expected to influence the economic decisions of users. In setting a specific materiality threshold for PPE, the threshold is limited to the valuation impacts connected to the relevant PPE asset classes as these do not directly affect the operating statement but rather the statement of other comprehensive income and the asset revaluation surplus.

Benchmarks

We have considered materiality, taking into account a range of benchmarks. Based on our preliminary assessment of the risks, consistent with the prior period, we have used 1% of Total Expenses as our benchmark.

As council is a not for profit entity, we consider this benchmark to be the most relevant due to the significant public interest in your reported results.

Financial Sustainability

For the current year financial sustainability statement we assess materiality on a mix of qualitative and quantitative factors, including the percentage deviation from the target range.





Management

The success of our partnership with management requires:

- us to clearly communicate our documentation and other requirements in advance of audit visits
- early collaboration on matters where management has sought external accounting and asset valuation advice
- assessment of the impact of new accounting standards such as AASB 15 *Revenue from Contracts with Customers* and AASB 1058 *Income of Non-for-Profit Entities*
- timely delivery of accounting position papers
- timely delivery of asset valuation results
- assistance in obtaining data for analytical procedures
- both parties to achieve agreed upon milestones
- timely response to audit queries and issues.



We will maintain our continued open communication with management, internal audit and specialists to ensure a smooth audit process.



Internal audit

We plan to engage with internal audit throughout the audit process. We have considered the internal audit plan and we will review the internal audit reports to identify implications, efficiencies or insights for our audit.

Specialists

We plan to rely on the work of management's engaged specialist for the valuation of property, plant & equipment.

We will consider management's analysis of the specialist's work. Our procedures will also include testing the accuracy of calculations, appropriateness of assumptions, and validity of source data.



7 Prior year issues



Deficiencies in internal control

This table summarises the number of unresolved significant deficiencies and deficiencies in internal control that have been identified in prior audits. See over page for details.

	Control issues	
	Significant control deficiencies	Control deficiencies
Not yet due	7	11
Overdue	-	-
Resolved pending audit verification	2	6

Where we identify deficiencies in internal controls, we determine the impact on our audit approach, considering whether additional audit procedures are necessary to address the risk of material misstatement in the financial statements.

Financial reporting issues and other matters

This table summarises unresolved financial reporting and other issues carried forward from prior years. Items that are not resolved by the agreed implementation dates are re-raised. See over page for details.

	Financial reporting issues			Other matters*
	High	Moderate	Low	
Not yet due	-	-	1	4

* We only track previously reported 'other matters' where management have agreed to implement our recommendations.



7 Prior year issues (continued)



Significant deficiencies, deficiencies and other matters

 Significant Deficiency
  Deficiency
  Other Matters

Rating	Component	Ref : Issue	Status	Action date
	Control environment	Financial delegation deficiencies	Resolved – pending audit verification	
	Control activities	Employees receiving termination payments through Deeds of Release	Resolved – pending audit verification	
	Control activities	Lack of detailed evidence to support action taken to verify vendor Masterfile changes/additions	Management undertaking corrective action	28 February 2019
	Control activities	Lack of automated controls surrounding financial delegations for purchase orders raised	Management undertaking corrective action	31 March 2019
	Control environment	No policies or procedures in relation to developer infrastructure contributions	Management undertaking corrective action	30 June 2019
	Control activities	Reconciliation of ICN Register to Pathway for outstanding developer contributions	Management undertaking corrective action	30 June 2019
	Control activities	Lack of transparency in calculation of fee variations	Management undertaking corrective action	30 June 2019
	Risk assessment	Enterprise risk management	Management undertaking corrective action	31 December 2019
	Monitoring	Monitoring of arrangements with beneficial enterprises and other entities	Management undertaking corrective action	30 June 2019
	Control activities	Payroll Masterfile changes	Resolved – pending audit verification	
	Control activities	Capitalisation date of assets	Resolved – pending audit verification	
	Control activities	Accuracy and completeness of PPE reconciliation	Resolved – pending audit verification	
	Control activities	Non-compliance with community and citywide donations policy	Resolved – pending audit verification	
	Control activities	Bank reconciliation deficiencies	Management undertaking corrective action	31 March 2019













7 Prior year issues (continued)



Significant deficiencies, deficiencies and other matters

 Significant Deficiency
  Deficiency
  Other Matters

Rating	Component	Ref : Issue	Status	Action date
	Control activities	Untimely processing of disposals when renewing an asset	Management undertaking corrective action	31 March 2019
	Monitoring activities	Insufficient action taken for long outstanding WIP projects	Management undertaking corrective action	30 June 2019
	Information and communication	Redundant purchase order data in Oracle	Management undertaking corrective action	31 December 2018
	Control activities	Completeness and existence exceptions in relation to artwork	Management undertaking corrective action	31 March 2019
	Control environment	Payments made to a community organisation	Management undertaking corrective action	30 June 2019
	Monitoring activities	Assessment over current legal claims	Management undertaking corrective action	30 June 2019
	Control activities	Non-compliance with Councillor Expenses Reimbursement and Administrative Support Procedure	Management undertaking corrective action	30 June 2019
	Monitoring	Internal audit plan requires updating	Management undertaking corrective action	TBA
	Control activities	Security configuration for Active Directory	Resolved – pending audit verification	
	Control activities	System access for users who changed their roles and responsibilities in Council	Work in progress	30 June 2019
	Control activities	Managing access to council's network (Active Directory)	Work in progress	31 March 2019
	Control activities	Incorrect coding of expenses – corporate credit cards	Resolved – pending audit verification	



7 Prior year issues (continued)



Significant deficiencies, deficiencies and other matters

Significant Deficiency
 Deficiency
 Other Matters

Rating	Component	Ref : Issue	Status	Action date
	Control activities	Vendors with a ABN Status of cancelled	Management undertaking corrective action	31 March 2019
	Information and communication	Current contract management reporting may not readily assist in analysing and reporting over procurement	Management undertaking corrective action	28 February 2019
	Risk assessment	Procurement planning and risk treatment could be improved	Management undertaking corrective action	TBA
	Control activities	Valuation of artwork	Management undertaking corrective action	30 June 2019

Financial reporting issues

High
 Medium
 Low

Rating	Ref : Issue	Status	Action date
	FY18-1 : No formal impairment assessment undertaken by Council.	Management undertaking corrective action	30 June 2019



8 Timeline and key reporting deadlines



We have engaged with management to establish the following timeline and key financial and audit reporting deadlines which have been agreed with Mr Jeff Keech, Finance Manager. Strong collaboration will ensure that these deliverables are mutually achievable by management and audit.

Planning

Planning visit	10 – 21 December 2018
External audit plan (draft) issued for comment	20 December 2018

Interim

Interim testing visit	18 March – 5 April 2019
Interim management report	26 April 2019
Draft proforma financial statements*	30 April 2019
Feedback on proforma financial statements	31 May 2019
Asset valuations completed*	31 May 2019
Accounting papers on known accounting issues*	
- New accounting standards	31 May 2019
- Accounting for reintegration of ICP	31 May 2019
- Split between recurrent and capital for Developer Contributions	31 May 2019
Second interim visit	17 – 21 June 2019
Asset valuations reviewed by audit	30 June 2019
Feedback on all accounting papers	30 June 2019
Second interim management report (if required)	5 July 2019

Final

Year end visit	26 August – 20 September 2019
Final workpapers available*	26 August 2019
Complete draft financial statements to audit*	26 August 2019
Audit review of final draft Annual Report	TBC
Audit clearance (closing report)	1 October 2019
Audit committee clearance	8 October 2019
Management signs financial statements	10 October 2019
QAO signs financial statements	14 October 2019
Final management report	28 October 2019
Report to parliament on Local Government audits	February 2020

Note: Council deadline Audit deadline * measurable milestones

We recommend that you monitor these agreed timeframes and report to us any slippages that might result in a change to this timetable as soon as possible.

Please review, sign and return this page to Patrick Flemming by 28 February 2019. This will allow us to schedule our resources for your audit.

Name
Chief Executive Officer

Signed

Date



Our proposed audit fee (exclusive of GST) is **\$298 500** (2018: \$475 500) for Ipswich City Council. This is based on our planned audit program. We will bill our fee progressively as we complete each stage of our work.

The audit fee includes the following components.

Entity	Group
Financial audit \$298,500	Controlled entities To be advised

We will include specific fee estimates in our individual external audit plans for controlled entities once planning of these audits is completed.

Our fee estimate can be affected by:

- the quality of draft financial statements and supporting workpapers
- significant accounting issues not raised with the audit team during planning
- the standard and timeliness of internal audit work
- whether the milestones are achieved within the agreed timeframes
- the availability of your management and staff, and the timeliness of their responses to audit issues.

We will discuss any anticipated variations to our fee with you during the course of the audit.

We remain committed to reducing costs where possible and adding value for clients.



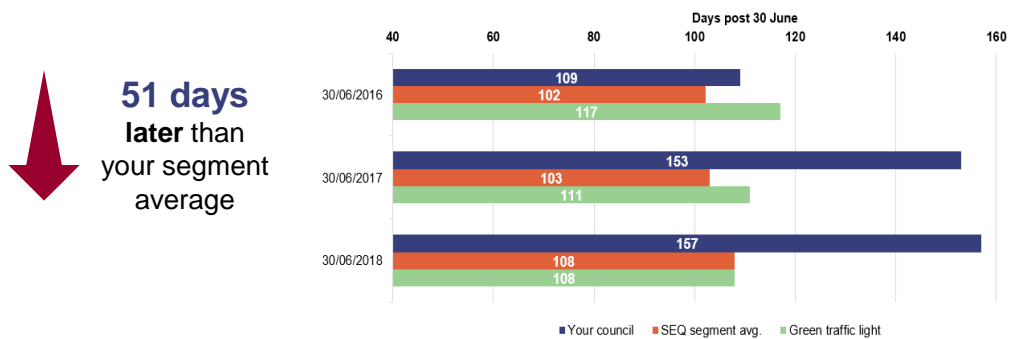


Report to parliament

On an annual basis, we report the results of our financial audits to parliament. These reports include our evaluation of the timeliness and quality of financial reporting and the strength of councils' internal controls. These reports also contain wider learnings, better practice observations, and recommendations that you may find of benefit. All entities specifically referenced in a report are invited to comment on these reports as part of our normal processes.

The timeliness of local government financial reporting is always a key focus area. Last year we assessed councils' ability to have their audit opinions issued by 16 October 2018. Fifty-six councils achieved this milestone. This means more communities are getting relevant information about their council's performance in a timely manner.

The following graph shows how Ipswich City Council compares to other South East Queensland councils.



As part of our 2018-19 audit, we will be collecting and analysing your information on:




- month end reporting processes
- asset management practices
- monitoring of controlled entities
- provisions for restoration.





Effectiveness of financial statements preparation process

Our assessment of the effectiveness of your financial statements preparation process involves considering three components: your year end close processes, the timeliness of your financial statements, and the overall quality of your draft financial statements. We assess these based on the criteria below.

 Year end close processes	 Timeliness	 Quality of draft financial statements
<p>We will assess the outcomes of your year end close processes based on the agreed dates in your financial reporting timetable. This ensures a timely audit clearance of the financial statements at year end. We look at the dates for:</p> <ul style="list-style-type: none"> • finalising non-current asset valuations (Target 30 April) • preparing complete pro forma financial statements (Target 30 April) • resolving known accounting issues (Target 31 May) • reviewed final working papers ready for audit • final draft financial statements ready for audit. 	<p>We will assess the date we issue our audit opinion against the benchmark we have established as timely, being approximately two weeks before the statutory deadline of 31 October. Finalising your audit in a timely manner facilitates you publishing your annual report and this aligns with the local government principles enshrined in the <i>Local Government Act 2009</i>.</p>	<p>We will assess the quality of your financial statements in terms of adjustments you make to total revenue, total expenditure, net assets, and significant changes to the notes between the first draft of the financial statements and the final version we certify. This includes adjustments to current year, prior year and other disclosures. This is an indicator of how effective your review of the financial statements is at identifying and correcting errors.</p>

Our ratings criteria

<p>● Fully implemented</p> <p>All key processes were completed by the planned date</p>	<p>● Timely</p> <p>Audit opinion issued on or before 14 October 2019</p>	<p>● No adjustments</p> <p>No adjustments were required</p>
<p>● Partially implemented</p> <p>Three to four key processes completed by the planned date</p>	<p>● Legally compliant</p> <p>Audit opinion issued between 15 and 31 October 2019 (inclusive) or met approved ministerial extension</p>	<p>● No significant adjustments</p> <p>Immaterial adjustments to financial statements</p>
<p>● Not implemented</p> <p>Less than three key processes completed by the planned date</p>	<p>● Untimely</p> <p>Audit opinion issued after 31 October 2019</p>	<p>● Significant adjustments</p> <p>Material adjustments to financial statement components</p>

Prior year assessment

<p>● Fully implemented</p>	<p>● Legally compliant</p>	<p>● No significant adjustments</p>
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Internal control assessment

Our rating of internal control deficiencies categorised into the Committee of the Sponsoring Organisations of the Treadway Commission (COSO) internal controls framework, allows management to gauge their relative importance and prioritise remedial actions.

We consider a deficiency to be significant where immediate remedial action is required. The framework identifies five components that need to be present and operating together for a successful internal control system.

Control environment <i>Structures, policies, attitudes and values that influence daily operations</i>	Risk assessment <i>Processes for identifying, assessing and managing risk</i>	Control activities <i>Implementation of policies and procedures to prevent or detect errors and safeguard assets</i>	Information & communication <i>Systems to capture and communicate information to achieve reliable financial reporting</i>	Monitoring activities <i>Oversight of internal controls for existence and effectiveness</i>

Where we identify deficiencies in internal controls, we determine the impact on our audit approach, considering whether additional audit procedures are necessary to address the risk of material misstatement in the financial statements.

Based on the nature, type and assessment of internal control deficiencies we identify, we will then assess the effectiveness of your internal controls in line with the table below.

Rating	Description (assessed per element)
● Effective	No significant deficiencies identified
● Partially effective	One significant deficiency identified
● Ineffective	More than one significant deficiency identified




Note: Our rating criteria for issues is explained in Appendix A.





Financial sustainability assessment

Councils consistently achieving modest operating surpluses over the long term whilst having regard to asset management and community service level needs are considered financially sustainable.

 Operating surplus ratio	 Net financial liabilities ratio	 Asset sustainability ratio
<p>The operating surplus ratio indicates the extent to which operating revenues raised cover operating expenses.</p> <p>Calculated as: <i>Net operating result/Total operating revenue (excluding capital items)</i></p> <p>The <i>Financial Management (Sustainability) Guideline 2013</i> has set the target of between 0 per cent and 10 per cent.</p> <p>Generating healthy levels of revenues can be used to offset past or future operating deficits or to fund proposed capital expenditure and/or debt repayments, and is less likely to compromise the levels of service expected by the community.</p>	<p>The net financial liabilities ratio indicates the extent to which operating revenues (including grants and subsidies) can cover net financial liabilities (usually loans and leases).</p> <p>Calculated as: <i>(Total Liabilities – current assets)/ Total operating revenue</i></p> <p>The <i>Financial Management (Sustainability) Guideline 2013</i> has set the target as not greater than 60 per cent.</p> <p>Councils that have net financial liabilities that are greater than 60 per cent of operating revenue have limited capacity to increase loan borrowings and may experience stress in servicing current debt.</p>	<p>The asset sustainability ratio indicates the extent to which assets are being replaced as they reach the end of their useful lives.</p> <p>Calculated as: <i>Capital Expenditure on replacement of assets (renewals)/ Depreciation Expense</i></p> <p>The <i>Financial Management (Sustainability) Guideline 2013</i> has set the target as greater than 90 per cent.</p> <p>Achieving this target, indicates that the council is renewing and replacing its assets at a greater rate than they are wearing out.</p>






11 Our audit assessments (continued)

Assessment of financial sustainability

We assign a risk rating to each ratio using the criteria below.

Risk rating measure for Individual Ratios	Operating surplus ratio	Net financial liabilities ratio	Asset sustainability ratio
Higher	Less than negative 10% (i.e. losses) Insufficient revenue is being generated to fund operations and asset renewal	More than 80% Potential long term concern over ability to repay debt levels from operating revenue	Less than 50% Insufficient spending on asset replacement or renewal resulting in reduced service levels and increased burden on future ratepayers
Moderate	Negative 10% to zero A risk of long term reduction in cash reserves and inability to fund asset renewals	60% to 80% Some concerns over the ability to repay debt from operating revenue	50% to 90% Irregular spending or insufficient asset management practices creating a backlog of maintenance/renewal work
Lower	More than zero (i.e. surpluses) Well positioned to fund operations and asset renewals	Less than 60% No concern over the ability to repay debt from operating revenue	More than 90% Likely to be sufficiently replacing or renewing assets as they reach the end of their useful lives

Our assessment of financial sustainability risk factors does not take into account council's long-term forecasts or credit assessments undertaken by Queensland Treasury Corporation. We calculate the overall financial sustainability risk assessment using the ratings determined for each measure using the criteria in the table below.

Risk level	Detail of risk
Higher risk 	Higher risk of sustainability issues arising in the short to medium term if current operating income and expenditure policies continue, as indicated by average operating deficits (losses) of more than 10 per cent of operating revenue.
Moderate risk 	Moderate risk of sustainability issues over the longer term if current debt financing and capital investment policies continue, as indicated by: <ul style="list-style-type: none"> current net financial liabilities more than 80 per cent of operating revenue or average asset sustainability ratio less than 50 per cent or average operating deficits (losses) over the last five years of between two and 10 per cent of operating revenue or realising two or more of the individual ratios for moderate risk assessments (per the table above).
Lower risk 	Lower risk of financial sustainability concerns based on current income, expenditure, asset investment and debt financing policies.



Internal control rating definitions

	Definition	Prioritisation of remedial action
Significant deficiency 	<p>A significant deficiency is a deficiency, or combination of deficiencies, in internal control that requires immediate remedial action.</p> <p>Also, we increase the rating from a deficiency to a significant deficiency based on:</p> <ul style="list-style-type: none"> the risk of material misstatement in the financial statements the risk to reputation the significance of non-compliance with policies and applicable laws and regulations the potential to cause financial loss including fraud, or where management has not taken appropriate timely action to resolve the deficiency. 	<p>This requires immediate management action to resolve.</p>
Deficiency 	<p>A deficiency arises when internal controls are ineffective or missing, and are unable to prevent, or detect and correct, misstatements in the financial statements. A deficiency may also result in non-compliance with policies and applicable laws and regulations and/or inappropriate use of public resources.</p>	<p>We expect management action will be taken in a timely manner to resolve deficiencies.</p>
Other matter 	<p>An other matter is expected to improve the efficiency and/or effectiveness of internal controls, but does not constitute a deficiency in internal controls. If an other matter is not resolved, we do not consider that it will result in a misstatement in the financial statements or non-compliance with legislative requirements.</p>	<p>Our recommendation may be implemented at management's discretion.</p>

Financial reporting issues

	Potential effect on the financial statements	Prioritisation of remedial action
High 	<p>We assess that there is a high likelihood of this causing a material misstatement in one or more components (transactions, balances and disclosures) of the financial statements, or there is the potential for financial loss including fraud.</p>	<p>This requires immediate management action to resolve.</p>
Medium 	<p>We assess that there is a medium likelihood of this causing a material misstatement in one or more components of the financial statements.</p>	<p>We expect management action will be taken in a timely manner.</p>
Low 	<p>We assess that there is a low likelihood of this causing a material misstatement in one or more components of the financial statements.</p>	<p>We recommend management action to resolve; however, a decision on whether any action is taken is at management's discretion.</p>



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 **Queensland
Audit Office**
Better public services



Audit and Risk Management Committee	
Mtg Date: 13.02.19	OAR: YES
Authorisation: Andrew Knight	

TP: TP
A5303012

30 January 2019

MEMORANDUM

TO: CHIEF OPERATING OFFICER (FINANCE AND CORPORATE SERVICES)
FROM: PRINCIPAL TAXATION ACCOUNTANT
RE: TAX RISK MANAGEMENT UPDATE 2018

INTRODUCTION:

This is a report by the Principal Taxation Officer dated 30 January 2019 concerning taxation risk management issues for the year ended 31 December 2018.

EXECUTIVE SUMMARY:

Council has approximately \$38 million of tax risk with Goods and Services Tax (GST) representing approximately \$16 million and Pay As You Go Withholding (PAYGW) representing \$21 million. The balance of the tax risk is represented by Fringe Benefits Tax (FBT) and Fuel Tax Credits (FTC) of approximately \$300,000 and \$500,000 respectively.

The ATO takes many approaches to manage tax risk. One is by using a risk differentiation framework. This framework is used to customise their interactions based on their understanding of an organisation's risk position, circumstances, choices and behaviours. The framework is used to assess an organisation's tax risk levels with regards to potential consequences of non-compliance.

The ATO also applies a compliance model as a structured way of understanding and improving taxpayer compliance. This model shows a spectrum of taxpayer attitudes towards compliance. The aim is to encourage non-complying taxpayers to take on an attitude of being 'willing to do the right thing'.

Council strives to be a full participant in the Australian taxation system and has had minimal audit and query activity from the ATO during the year. This implies that Council is a low risk taxpayer under the ATO's risk differentiation framework.

Council has continued to implement committee recommendations to minimise its exposure to tax risk while maintaining its efforts to manage its tax payable.

2018 YEAR IN REVIEW:

GST

- The ATO GST governance and risk management checklist for large businesses has been reviewed regularly during the year. The checklist covers areas of governance and risk management, processing and reporting, resources, controls, capability and assurance that are applicable to Council's GST obligations.
- The tax team determined that the risk of GST being reported and processed incorrectly is very low with regards to the key areas reviewed in the checklist. Opportunities to improve various processes and procedures have been identified. The checklist will be used to continuously monitor risk and improve Council's processes as systems change and as GST laws are amended.

Division 81

- Council self-assesses the GST status of fees and charges. There were no significant changes made during the year. The HSRS department will complete a full review of their department's fees and charges during the first quarter of the 2019 year. The tax team will support their review by checking the GST treatment of the fees and charges and will offer technical advice and support to the department.
- For all other fees and charges the tax team will perform periodic reviews of the revenue tax codes in Council's Pathways system to ensure the correct tax treatments are being applied.

Vendor Validation

- Council has reports to compare its supplier database to the database provided by the Australian Business Register (ABR). Any discrepancies can be highlighted through these reports. The database is updated via a data download from the ABR. The accounts payable team update the reports quarterly and notify any suppliers that have invalid information. This process will be reviewed during the 2019 year as it has not been completed due to system changes. The tax team will investigate the process and correct any issues that may have arisen over time.

Appropriations

- Government to government payments that are on a non-commercial basis are out of scope for GST. There have been no significant issues arising from these types of transactions during the year. Any potential issues with appropriations received by Council will be addressed as they arise.

FBT

- The tax team monitor FBT risks for Council and will review related transactions monthly. The 2018 FBT return was reviewed and lodged by Council's external tax advisor and there were no outstanding items to be resolved.
- During the 2018 year we completed a position paper regarding third party benefits and their impact on Council for tax. Our intention is to apply for a private binding ruling with the ATO to test our position. This issue is not significant in terms of increasing Council's FBT risk.

Private Binding Ruling

- On 6 March 2018 Council applied for a renewal of the private binding ruling for Councilor advertising expenses confirming that advertising expenses paid for by Council are not subject to FBT. The ruling has been renewed by the ATO up to the FBT year ending 31 March 2022.

Taxable Payments Annual Report

- Council has successfully lodged its first taxable payments annual report from the Oracle system to the ATO. All payments made for services paid for by Council from 1 July 2017 to 31 June 2018 were reported. The Finance Branch and Information and Communications Technology Branch will monitor for any feedback from the ATO and will work together to prepare for the 2019 report.

New Payroll Single Touch Payroll

- Single Touch Payroll is a reporting change for all employers. Council will report payments including salaries and wages, PAYG withholding and superannuation to the ATO directly from its payroll system at the same time that employees are paid. Single Touch Payroll reporting's start date was from 1 July 2018.
- Due to the implementation for a new payroll system, Council has been granted an extended start date by the ATO from 1 June 2019.
- The tax team are having regular meetings with the People and Culture Branch and the Information and Communications Technology Branch to monitor the progress of the software update.
- Council have implemented a payroll system during the year. It is currently in a warranty phase where any post-implementation issues are rectified by the developer. The tax team will be a tax technical resource and monitor all PAYG withholding and superannuation requirements that relate to the system.

Fuel Tax Credits

- Council has been approached by KPMG as a tax advisor to review our fuel tax credits claim. The value of a further claim would not be significant however the additional review of an external advisor can reduce any potential risks that may exist within our processes.

- The fuel tax credit rate increases in February and August each year.

RECOMMENDATION:

That the report be received and the contents noted.

Travis Pitman

PRINCIPAL TAXATION OFFICER

I concur with the recommendation contained in this report.

Jeffrey Keech

FINANCE MANAGER

I concur with the recommendation contained in this report.

Andrew Knight

CHIEF OPERATING OFFICER (FINANCE AND CORPORATE SERVICES)

Audit and Risk Management Committee	
Mtg Date: 13.02.19	OAR: YES
Authorisation: Andrew Knight	

AH:AH
A5331979

5 February 2019

MEMORANDUM

TO: CHIEF OPERATING OFFICER (FINANCE AND CORPORATE SERVICES)
FROM: ACTING CORPORATE GOVERNANCE MANAGER
RE: CORPORATE SERVICES BRANCH PERFORMANCE IN RELATION TO LEGISLATIVE COMPLIANCE

INTRODUCTION

This is a report by the Acting Corporate Governance Manager dated 5 February 2019 concerning the performance of the Corporate Services Branch (the Branch) in relation to the management of legislative compliance (including complaints) for the period 1 October 2018 to 31 December 2018 (the Quarter).

RELATED PARTIES

There are no related parties.

ADVANCE IPSWICH THEME LINKAGE

Theme 5	Listening, Leading and Finance Management
Goal	Visionary and accessible leadership is provided that consults and communicates on key decisions and delivers sound financial management and good governance outcomes
Strategy 3	Implement initiatives that strengthen governance skills and knowledge
Key Action 3.2	Council information is accurate and managed effectively to ensure appropriate access, confidentiality and security

PURPOSE OF REPORT/BACKGROUND

To inform the Committee of:

- [Current issues impacting management of complaints](#) (as described under "[Legal/Policy Basis](#)") and recommend possible solutions for the consideration of the Committee;

- [Compliance Breaches for the Quarter](#);
- [The status of Transformational Projects which impact Corporate Services Branch](#)
management of complaints and RTI/IP applications:
 - [TP#06 Complaints Management Framework](#)
 - [TP#12 Information and Transparency](#)
- [Management of Complaints for the Quarter](#).

1. Current issues impacting management of complaints

Issue:

It was identified during the Quarter that staff in the organisation were not responding to requests from the RTI/IP Officer to provide information for RTI/IP applications within the specified time frames.

Solution:

To address this issue a report will be prepared for presentation at ELT outlining the legislative requirements in managing RTI/IP applications and the obligations and responsibilities of all staff under the RTI/IP Acts.

Two (2) of TP#12's outcomes focus on increasing all of council RTI/IP capability and includes:

- Training for all staff in Right to Information and Information Privacy:
 - general obligations
 - policies and procedures specific to the council
 - RTI/IP awareness
 - With such training will be included in the induction training for all staff
- Corporate Services Branch will develop an annual communication schedule to meet with all department/branch staff to discuss their roles and responsibilities in response to applications for information made under the *Right to Information Act 2009* or *Information Privacy Act 2009*.

2. Compliance Breaches for the Quarter

Council Breached Information Privacy Principles twice during the quarter. Although the *Information Privacy Act 2009* does not impose a mandatory obligation on agencies to notify the OIC of a Breach of privacy, council did so as a matter of good governance practice and to ensure transparency.

The first Breach occurred in November 2018 with Economic Development information being sent via email to Ipswich Business. The business email addresses were sourced from the Australian Business Register (ABR) and also from several Council databases. Utilising the ABR information is acceptable as that is the purpose of collecting the information. However, Council has breached Information Privacy Principle 10 (IPP 10) as the personal information used from Council's databases was not provided for a purpose other than that for which it

was obtained. Staff involved have been advised of the Breach and the Office of the Information Commissioner (OIC) provided advice on addressing the Breach. The Economic Development Manager (EDM) is currently preparing the Privacy Breach Management Report which will be sent to the OIC in due course.

The Acting Corporate Governance Manager will follow up with the EDM and report on the activities to prevent or reduce the risk or a re-occurrence, as stated in the Privacy Breach Management Report, and the OIC's response to the next Committee meeting.

The second Breach of IPP 10 occurred in December 2018. A Privacy Breach Management Report (refer Attachment A) was submitted to the OIC on 21 December 2018, acknowledgement of the response (refer Attachment B) was received from the OIC on 3 January 2019. The OIC recognised the prompt action of council to notify the Breach and considered the steps taken to prevent or reduce the risk of re-occurrence to be satisfactory.

The Privacy Breach Management Report stated that council intends to undertake the following activities to prevent or reduce the risk or a reoccurrence:

- Review People & Culture's policies and procedures;
- Arrange for Information Privacy refresher training for People & Culture and Economic Development & Marketing;
- Review general employee training practices in relation to information privacy. It should be noted that this type of ongoing training is a deliverable of Transformational Project #12.

The Acting Corporate Governance Manager will liaise with the People and Culture Manager to determine the status of the above activities and provide a status update at the next Committee meeting.

3. Status of Transformational Projects Impacting Management of Complaints and RTI/IP

TP#06 Complaints Management Framework

The Project Team endorsed the Project Management Plan and Project Schedule on 6 February 2019. The two documents will be presented at the next Governance and Risk Steering Committee (the Committee) meeting scheduled for 26 February 2019 for approval. If the Project Management Plan and Schedule are approved the Project will be in Implementation Stage.

The Project Lead will also seek endorsement of the Committee for a council report recommending the Interim Administrator adopt a Complaints Management Framework that incorporates the below complaint types:

- Administrative Action Complaints
- Privacy Complaints
- Publication Scheme Complaints
- Human Resources Complaints (complaints made by staff and complaints about staff)

- Chief Executive Officer Complaints
- Mayor/Councillor Complaints
- Public Interest Disclosures

The report and project documents will be circulated to Committee members prior to the meeting so they have sufficient time to review the documents and provide feedback to the Project Lead before 26 February 2019.

TP#06 Outcomes

- Council will be compliant with legislation regarding complaints management and practices transparent and accountable complaints management processes for each category of complaint
- Improved trust and confidence of staff and customers in council's management of complaints
- Provision of a confidential externally hosted intake platform for the reporting of wrong doings by current and former employees
- A consistent and better practice approach to formal complaints management
- Council will be able to identify, capture, analyse and report on complaints management data and trends
- Improved delivery of services and communications with customers based on abovementioned complaints report

TP#06 Risks/Issues and Mitigation

The following table documents current reportable risks for the TP#06 and proposed mitigation:

Title	Description	Initial Risk Severity	Mitigation/s	Residual Risk Severity
Training	Other Transformational Projects will have training requirements for the organisation, and will be competing for immediate and most likely concurrent roll out of training creating staff training fatigue	High	<ul style="list-style-type: none"> • Prioritisation and delivery options (i.e. online or face to face) of each Transformational Project's training program • Ensure TP training program and delivery calendar considers already established training calendar for staff 	Low
Possible costs associated with Complaints Management Software	If an existing council software application cannot capture complaints data and provide reports there will be financial impact to refigure/upgrade current corporate application or to	Medium	<ul style="list-style-type: none"> • Sound investigation of current ICC applications which can be easily upgraded to provide capture of complaints data and provide reports that meet business needs and within current licencing agreements • Early preparation of budget 	Low

Title	Description	Initial Risk Severity	Mitigation/s	Residual Risk Severity
	purchase new software to record and report on complaints.		amendment if required	

Current reportable issues for the project and proposed mitigation:

Title	Description	Initial Issue Impact	Action/s	Actioned Issue Impact
Council's professional reputation damaged	Negative impact from 2017/18 events and pending 2019 court cases may negatively impact staff and customers. The consequence may be that they have no or very little confidence in relation to council exercising good governance or ability to appropriately manage, investigate their complaints and, where appropriate, change business process as a result of complaint investigations	High	<ul style="list-style-type: none"> • Good communication plans both internal and externally. • Appropriately documenting complaints processes. • Update of intranet and The Wire with reporting PIDs and other complaints 	Low

TP#06 Dependencies

TP#06 is dependent on outcomes from the other Transformational Projects, namely:

- TP#09 Policies, procedures and local laws

Reason – An outcome of TP#09 will be the production of new templates for policies, procedures and work instructions. Council does not have a current work instruction template. Developing work instructions at the Branch level for all complaint categories within the Framework is an important deliverable of TP#06.

The following initiatives are dependent on outcomes of TP#06:

- TP#01 Reporting Framework

Reason – TP#01 will need to be informed of the organisations' complaint reporting requirements at the Corporate, Department and Branch levels as well as legislative requirements.

- TP#08 Knowledge Management

Reason – TP#08 will need to be informed of the corporate application identified to record and report complaints at the Corporate, Department and Branch levels to ensure

the application and complaint record keeping activities developed by TP#06 are in keeping with TP#08's adopted record keeping policies and information classifications etc.

Cross project dependencies will be managed as major milestones within the respective project schedules and monitored through the relevant weekly and monthly reports.

TP#12 Information and Transparency

The OIC undertook an Audit of Council's compliance with the *Right to Information Act 2009* (RTI Act) and *Information Privacy Act 2009* (IP Act) which was finalised in June 2018. The Audit (refer Attachment C) contained 12 Recommendations with implementation timeframes ranging from of three (3) months to 18 months.

Of the 12 Recommendations six (6) are still to be implemented within the agreed timeframes. Three of the six (6) Recommendations will be delivered as an outcome of TP#08 Knowledge Management (refer "TP#12 Dependencies" below) and TP#12. Successful completion of both Transformational Projects will allow council to advise the OIC that all recommendations have been implemented and can be closed.

TP#12 will implement the following three (3) audit Recommendations

Rec No.	Recommendation
8	Council review its template documents and manual for application handling and ensure the documents are accurate, up-to-date and support legislatively compliant application handling and good practice
2	Council designs and implements training on right to information and information privacy: <ul style="list-style-type: none"> • general obligations • policies and procedures specific to the council for inclusion in its induction and awareness training, mandatory for all staff
9	Council will communicate interactively with all Council departments about their roles and responsibilities in response to applications for information made under the <i>Right to Information Act 2009</i> or <i>Information Privacy Act 2009</i>

Management Plan and Project Schedule were endorsed by the Project Team on 4 February 2019. The two documents will be presented at the next Governance and Risk Steering Committee (the Committee) meeting scheduled for 26 February 2019 for approval. If the Project Management Plan and Schedule are approved the Project will be in Implementation Stage.

TP#12 Outcomes

By finalising the 2017 OIC Compliance Audit Recommendations council will be demonstrating its commitment to the principles and compliance with the *Right to Information Act 2009* (Qld) and *Information Privacy Act 2009* (Qld) in regard to accessing information held by council.

Council will be taking the necessary steps to make council-held information available to the public as a matter of course, (unless there is good reason not to) and safe-guarding personal information. As well as:

- Review/update of council website’s pages relating to:
 - RTI
 - IP
- Staff will be trained in right to information and information privacy:
 - general obligations
 - policies and procedures specific to the council
 - RTI/IP awareness
 - With such training will be included in the induction training for all staff
- Staff from Corporate Services Branch will develop an annual communication schedule to meet with all Department/Branch staff to discuss their roles and responsibilities in response to applications for information made under the *Right to Information Act 2009* or *Information Privacy Act 2009*.

TP#12 Risks/Issues and Mitigation

The following table documents current reportable risks for the TP#12 and proposed mitigation:

Title	Description	Initial Risk Severity	Mitigation/s	Residual Risk Severity
Training	Other Transformation Projects will have training requirements for the organisation, and will be competing for immediate and most likely concurrent roll out of training, creating staff training fatigue	High	<ul style="list-style-type: none"> • Prioritisation and delivery options (i.e. online or face to face) of each Transformational Project’s training program • Ensuring TP training programs calendar is developed taking into consideration consider already established staff calendar of training 	Low

Current reportable issues for the TP#12 and proposed mitigation:

Title	Description	Initial Issue Impact	Action/s	Actioned Issue Impact
Council’s professional reputation damaged	Negative impact from 2017/18 events and pending 2019 court cases may negatively impact staff and customers. The consequence may be	High	<ul style="list-style-type: none"> • Good communication plans both internal and externally. • Appropriately documenting RTI/IP and publication scheme processes. • Update of intranet and The Wire with RTI/IP information and 	Low

Title	Description	Initial Issue Impact	Action/s	Actioned Issue Impact
	that they have no or very little confidence in relation to council exercising good governance or ability to appropriately manage, RTI/IP applications or to provide open access to council-held information		Publication Scheme	

TP#12 Dependencies

There are no Transformational Projects dependent on outcomes from TP#12.

TP#12 is dependent on outcomes from another Transformational Project:

- Transformational Project #8 Knowledge Management

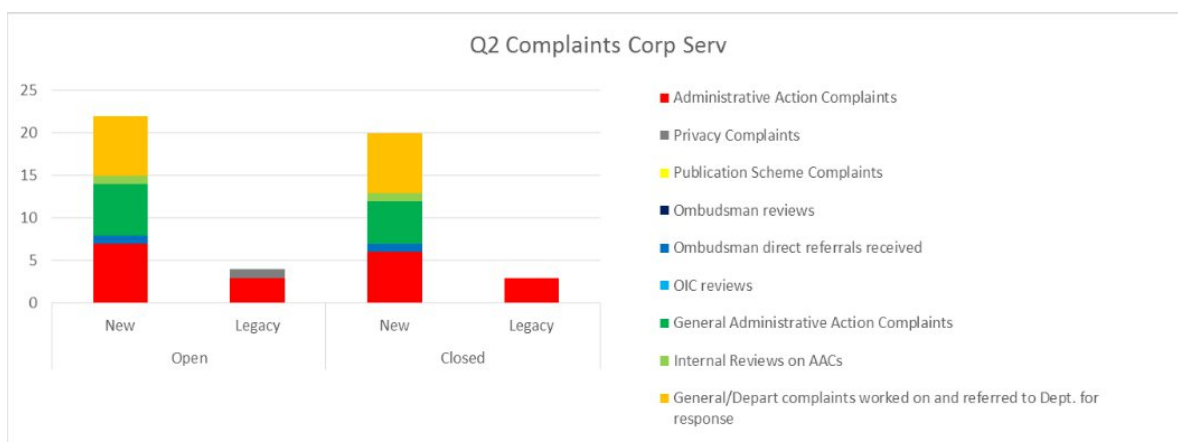
Reason - With successful completion of TP#8 the below three (3) OIC Recommendations will be finalised within the agreed OIC timeframes.

Rec No	Recommendation
1	Council develops and implements an information governance framework and supporting documented policies and procedures to drive right to information and information privacy aims
3	Council implements performance measures for access to information and privacy principles aligned with its corporate planning and reporting framework.
6	Council will identify and classify information assets and ensure it publishes information that is significant, appropriate and accurate

Cross project dependencies will be managed as major milestones within the respective project schedules and monitored through the relevant weekly and monthly reports.

4. Management of Complaints for the Quarter

The below graph and table provide details of the management of all complaint types for the Quarter:



Complaint Type	Open		Closed	
	New	Legacy	New	Legacy
Administrative Action Complaints	7	3	6	3
Privacy Complaints	0	1	0	0
Publication Scheme Complaints	0	0	0	0
Ombudsman reviews	0	0	0	0
Ombudsman direct referrals received	1	0	1	0
OIC reviews	0	0	0	0
General Administrative Action Complaints	6	0	5	0
Internal Reviews on AACs	1	0	1	0
General/Dept. complaints worked on and referred to Dept. for response	7	0	7	0

Detailed information (e.g. complaint overview and completion timeframes) of the above complaint types for the Quarter are contained in Attachment D.

RESOURCE IMPLICATIONS

There are no resource implications.

RISK MANAGEMENT IMPLICATIONS

Identified Risk

The largest risk to the organisation identified during the Quarter is the lack of awareness by staff of their responsibilities under the RTI and IP Acts. The staff involved in the Breaches have been made aware of their responsibilities and received refresher training, however the entire organisation should undertake refresher RTI/IP Training.

Mitigation

TP#12 Project outcomes include the delivery of RTI/IT annual refresher training for all staff and inclusion of RTI/IP responsibilities and obligations in council's induction program for new staff, which will reduce the risk of further IP Breaches.

The Acting Corporate Governance Manager will ensure that the Privacy Breach Management Report for the November Breach is finalised, confirm any activities to prevent or reduce the risk of a re-occurrence are undertaken and provide an update on the OIC's response to the next Committee meeting.

LEGAL/POLICY BASIS

In managing Complaints and RTI/IP applications staff perform their duties in keeping with the Local Government Principles of:

- Transparent and effective processes, and decision-making in the public interest;
- Good governance of, and by, local government; and
- Ethical and legal behaviour of councillors and local government employees

The following table outlines the relevant legislation and the administrative functions and services provided by the Branch:

Relevant Legislation	Corporate Services Branch Administrative Functions and Services Provided
<i>Local Government Act 2009 and Local Government Regulation 2012</i>	Management complaint types: <ul style="list-style-type: none">• Administrative Action Complaints and Internal Reviews• Privacy Complaints• Publication Scheme Complaints• Ombudsman Review of Complaint Management• Ombudsman Direct Referral of Complaints• Office of Information Commission (OIC) Complaint Reviews• Operational i.e. General Department complaints referred to relevant Council Depart./Branch for resolution
<i>Right to Information Act 2006</i>	Management of Right to Information Applications for: <ul style="list-style-type: none">• access to information that is not administratively available• internal review of a reviewable decision
<i>Information Privacy Act 2006</i>	Management of Information Privacy Applications : <ul style="list-style-type: none">• for personal information• to amend personal information or• to investigate complaints of privacy breaches• internal review of a reviewable decision

COMMUNITY AND OTHER CONSULTATION

This report did not require community engagement.

CONCLUSION

The Corporate Services Branch has performed its responsibilities and obligations in relation to compliance with the *Local Government Act, Local Government Regulation, Right to Information Act and Information Privacy Act* for the Quarter. Although two (2) Privacy Principle Breaches (by other areas of the organisation) occurred during the Quarter the Breaches were managed in accordance with legislation, appropriate training was given and is planned as an outcome of TP#12 therefore reducing the risk of future IP Breaches.

ATTACHMENTS

Name of Attachment	Attachment
Privacy Breach Management Report	Attachment A
OIC Response	Attachment B
OIC Audit of ICC's Compliance to RTI Act and IP Act	Attachment C

CONFIDENTIAL ATTACHMENTS

Name of Attachment	Attachment
Details of Complaints Managed for the Quarter	Attachment D

RECOMMENDATION:

That the report be received and the contents noted.

Angi Harms

ACTING CORPORATE GOVERNANCE MANAGER

I concur with the recommendation contained in this report.

Andrew Knight

CHIEF OPERATING OFFICER (FINANCE AND CORPORATE SERVICES)

Privacy Breach Management Report

Report prepared by:	<p>Name: Laura Nicholls, Corporate Services and Risk Manager</p> <p>Date: 21 December 2018</p> <p>Business unit: Corporate Services Branch, Finance & Corporate Services Department</p>
1. What are the circumstances of the breach?	<ul style="list-style-type: none"> • Council sent Christmas cards signed by A/CEO and Interim Administrator to the personal residential addresses of staff. • Issued around end of November/Start of December 2018 • A number of staff members lodged a complaint with an Interim Management Committee Member alleging breach of privacy. This complaint was received by the IMC member and referred into Council. • The release/use of personal information was between/within Council branches (namely, the transfer of personal information from People & Culture and Economic Development & Marketing). It appears that the release and use of personal information not in accordance with the collection notice signed by Council employees on commencement of employment, occurred due to inadvertent oversight.
2. What is the type and amount of personal information involved in the breach?	<ul style="list-style-type: none"> • Use of personal residential addresses of Council staff members. • 1347 Council staff members may have received a Christmas card. (This figure includes all employees, contingent workers and staff on term contracts – some of these categories may not have received Christmas cards).
3. What action has been taken to contain or control the breach?	<ul style="list-style-type: none"> • The issuing of the Christmas cards to Council staff members was a <u>one off activity</u> by the A/CEO and Interim Administrator to thank staff for the year at work and provide good wishes. • On referral of the breach of privacy complaints from the IMC member to Council, the matter was investigated by the Ethical Standards Manager and legal advice provided by the General Counsel and City Solicitor. • The privacy breach has been notified to the Corporate Services and Risk Manager as the Privacy contact point within Council. • Council has acknowledges that the use of the personal information (residential addresses), whilst having a genuine staff morale and welfare purpose, constitutes a privacy breach of Information Privacy Principle 10 (IPP10).
4. What is the potential harm for the affected individuals?	<ul style="list-style-type: none"> • There was no intent on Council’s part to harm individuals. As noted above, this was an inadvertent oversight with regards to use of personal information, based on a genuine staff morale and welfare purpose. • No actual or foreseeable harm can be identified (i.e. identity theft, threat to physical safety, financial loss, workplace bullying, loss of employment opportunities and humiliation or damage to reputation). • As the issue has been identified and acknowledged by Council, there is no risk of further access, use or disclosure, including via media or online.
5. Are the affected individuals aware that the breach has occurred?	<ul style="list-style-type: none"> • Council will communicate with the individuals (where they have identified themselves) with regard to responding to the breach of privacy complaint. • Given the one off nature of the activity, the number of staff that received Christmas cards, the no/minimal harm to individuals (as noted above) and the sensitivities surrounding the issuing of a form of statement to all staff

	<p>members regarding the issuing of a Christmas card, it has been determined that notification is not warranted.</p> <p><i>In general, if a breach creates a risk of harm to an individual, the affected individuals should be notified. The content of this notification could include information about the breach, what the agency is doing to control or reduce the harm, what steps the individual can take to further protect themselves and contact details within the agency where questions about the breach can be directed.</i></p>
<p>6. Who has been notified about the breach?</p>	<ul style="list-style-type: none"> • Notification of the breach has been made to: <ul style="list-style-type: none"> • Interim Administrator • Acting CEO • Ethical Standards Manager • Legal Services • Chief Operating Officer, Finance & Corporate Services • Corporate Services and Risk Manager • People & Culture Manager • As the breach does not involve theft or other criminal activity, it is not necessary to notify the Queensland Police Service. • On completion of this Privacy Breach Management Report, Council will be notifying the Office of the Information Commissioner (OIC). It is noted that the <i>Information Privacy Act 2009</i> (IP Act) does not impose a mandatory obligation on agencies to notify the OIC, however is notifying to ensure transparency.
<p>7. What changes will be implemented to prevent or reduce the risk or a reoccurrence?</p>	<ul style="list-style-type: none"> • Council has various privacy/personal information related policies and procedures in place (i.e. Privacy Statement, Personal Information Digest and Collection Notices). The identified breach occurred due to an inadvertent oversight. • Council intends to undertake the following activities to prevent or reduce the risk or a reoccurrence: <ul style="list-style-type: none"> • Review People & Culture's policies and procedures; • Arrange for Information Privacy refresher training for People & Culture and Economic Development & Marketing; • Review general employee training practices in relation to information privacy. Council has already identified this type of ongoing training as a result of the recent OIC Audit of Council.
<p>8. Who is the agency contact concerning the breach?</p>	<ul style="list-style-type: none"> • Contact persons in relation to this breach is: Jamie Townsend, Ethical Standards Manager Tel: (07) 3810 6798 Email: Jamie.Townsend@ipswich.qld.gov.au

Our Ref: 510922

3 January 2019

Ms Laura Nicholls
Corporate Services and Risk Manager
Corporate Services Branch
Finance and Corporate Services Department
Ipswich City Council
PO Box 191
Ipswich QLD 4305

By email: Laura.Nicholls@ipswich.qld.gov.au

Dear Ms Nicholls

Privacy Breach Notification

Dear Ms Nicholls

I am writing to acknowledge receipt of your correspondence dated 21 December 2018 in which you provided details of a breach of the *Information Privacy Act 2009* (Qld) (**IP Act**) by Ipswich City Council (**Council**).

As you are aware, the IP Act does currently not impose a mandatory obligation on Queensland government agencies to notify this Office or affected individuals in the event of a privacy breach. However, agencies are strongly encouraged to do so as part of good privacy practice, and in the interest of promoting openness and transparency. This is enhanced by Information Security Policy 18:2018¹, issued by the Queensland Government Chief Information Office, for Queensland Government departments.

Council's prompt action in investigating the circumstances of the breach once notified is acknowledged. This Office concurs with Council's evaluation of the breach and considers the steps taken to prevent or reduce the risk of re-occurrence in matters such as this to be satisfactory.

More information on privacy breach management and notification is available from our website at www.oic.qld.gov.au.

If you have any questions or require further information you can contact this Office by writing to the above address, emailing administration@oic.qld.gov.au or telephoning us on 07 3234 7373.

Yours sincerely



Philip Green
Privacy Commissioner

¹ <https://www.qgcio.qld.gov.au/documents/information-security-policy>



Office of the Information Commissioner
Queensland

Compliance audit – Ipswich City Council

Ipswich City Council's compliance with the *Right to Information Act 2009* (Qld) and the *Information Privacy Act 2009* (Qld).

The Office of the Information Commissioner thanks the Ipswich City Council for its cooperation throughout the audit and for the courtesy displayed towards the assessing officers.



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May 2018

Mr Peter Russo MP
Chair
Legal Affairs and Community Safety Committee
Parliament House
George Street
Brisbane QLD 4000

Dear Mr Russo

I am pleased to present 'Compliance audit – Ipswich City Council: Ipswich City Council's compliance with the *Right to Information Act 2009* (Qld) and the *Information Privacy Act 2009* (Qld)'. This report is prepared under section 131 of the *Right to Information Act 2009* (Qld).

The report reviews compliance with the legislation and guidelines that give effect to the right to information and information privacy. The report identifies areas of good practice and makes recommendations for improving compliance.

In accordance with subsection 184(5) of the *Right to Information Act 2009* (Qld) and subsection 193(5) of the *Information Privacy Act 2009* (Qld), I request that you arrange for the report to be tabled in the Legislative Assembly.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Rachael Rangihaeata'.

Rachael Rangihaeata
Information Commissioner

Table of contents

Summary	1
Recommendations	5
1. Introduction	7
1.1 Background	7
1.2 Objective	8
2. Leadership and governance	9
2.1 Introduction	9
2.2 Conclusion	10
2.3 Results	10
3. Culture of openness	15
3.1 Introduction	15
3.2 Conclusion	16
3.3 Results	17
4. Compliance.....	29
4.1 Publication scheme	29
4.2 Application handling	31
5. Privacy	39
5.1 Collecting and handling personal information	39
5.2 Camera surveillance	42
Appendices	47
Appendix 1 – Agency response and action plan	49
Appendix 2 – Audit methodology	61

Summary

This report details the findings of our audit of Ipswich City Council's compliance with the *Right to Information Act 2009* (Qld) and the *Information Privacy Act 2009* (Qld).

The legislation requires government agencies to:

- make government-held information available to the public as a matter of course, unless there is a good reason not to
- safeguard personal information.

The push model supports accountability and transparency, and builds community trust in government agencies.

Information in a government agency's possession or control is a public resource and a strategic asset. Effective information governance and management facilitates openness and transparency and increases public participation.

During the audit period (July 2017 to March 2018), Ipswich City Council has embarked on a major program of change following a review it commissioned in July 2017. The council has started to transform its governance arrangements, corporate planning and reporting, information and communications technology. It also took the initiative to implement some of our suggested improvements during the audit. Ipswich City Council has the opportunity to embed consistent, efficient and compliant right to information and information privacy practices as it progresses in its change program.

Conclusions

Ipswich City Council shows its commitment to right to information and information privacy by incorporating the principles of openness and transparency and the intent of the *Right to Information Act 2009* in its statement of commitment and corporate documents.

The council has put this commitment into practice in some areas. There is more the council can do to proactively release information and fully realise the aims of the *Right to Information Act 2009* and the *Information Privacy Act 2009*.

For example, the council offers a range of administrative access arrangements from its 'Online services' webpage. This means it can provide information more simply and efficiently. However the council does not effectively promote these arrangements ahead of formal right to information and information privacy applications.

Ipswich City Council has various elements of information governance but there is no cohesive framework that brings these elements together. As a result, it is difficult for the council to measure its progress in right to information and information privacy.

Overall, Ipswich City Council handles right to information and information privacy applications according to its legislative obligations. In particular, it processes applications quickly and with a focus on client service. The application handling manual and templates are not as effective as they could be to support decision makers.

The council substantially complies with the *Information Privacy Act 2009* when collecting personal information. This is a good strategy to build community trust and confidence in its personal information handling practices.

Key findings

The council recognises right to information and privacy principles in high level plans. However, it has not systematically identified the information suitable for public release. During our audit, it has adopted a directive about classifying and handling information assets, including identifying information suitable for release. If information owners assess the assets under their control, the council will have a resource to support maximum disclosure of information, as the *Right to Information Act 2009* intends.

The council expresses its commitment to community engagement in various corporate documents. It has a *Community and Stakeholder Engagement Guide* and sound community engagement practices in specific council departments.

The stakeholders we consulted were very positive about their relationship with the council, describing the interactions as two-way and open. The 36 respondents to our public survey were less favourable. More than half (23 respondents) reported having a worse perception of the council's openness as a result of their experience in seeking to access information.

Over the last five years, about 400 council staff completed online training sessions, primarily about information privacy. This is useful, and we support council's initiative to provide further training and guidance required for staff to understand the policies and procedures that apply specifically in their work environment. In particular, we support the council conducting training and refreshing staff awareness about their roles and responsibilities when responding to requests and applications for information.

Ipswich City Council has a sound organisational structure for making decisions on applications for information. It handled audited applications in accordance with the *Right to Information Act 2009* and the *Information Privacy Act 2009* and has some good practices. In particular, the council processes application files quickly and with a focus on delivering services and results to applicants.

We audited 16 application files the council received between 1 January 2016 to 30 June 2017. We identified some technical procedural issues that affected the efficiency and accuracy of the application handling process.

For example, while the council has template documents and a manual about application handling, these resources do not support an efficient process as well as they should. About a third of templates contain minor or technical inaccuracies. As a result, the decision makers or file managers often create a substantially correct document rather than use an available template.

The council's publication scheme addresses the legislative requirements in its format and general structure. There is more work to do to populate all information classes with significant, accurate and appropriate information, particularly, for example, linking directly to policies and lists.

Ipswich City Council is open and transparent about why it collects personal information, and how it manages, uses and discloses that information. It has a particularly good resource in its *Ipswich City Council Personal Information Digest*. It substantially complies with the *Information Privacy Act 2009* when collecting personal information. This enhances its accountability and builds community trust and confidence in its personal information handling practices.

The Safe City camera surveillance system is a mature system, with policies, procedures and organisational strategies that have built-in protections for privacy and data security. However the council's other systems (asset protection, and portable audio-visual recording devices, for example body-worn cameras) operate without these structural protections.

A privacy impact assessment will assist the council to identify and address its privacy obligations when collecting footage, storing footage securely and giving people access to footage.

Recommendations

We recommend that Ipswich City Council:

Recommendation 1

within eighteen months, develops and implements an information governance framework and supporting documented policies and procedures to drive right to information and information privacy aims.

Recommendation 2

within twelve months, designs and implements training on right to information and information privacy:

- general obligations
- policies and procedures specific to the council

for inclusion in its induction and awareness training, mandatory for all staff.

Recommendation 3

within eighteen months, implements performance measures for access to information and privacy principles aligned with its corporate planning and reporting framework.

Recommendation 4

within three months, makes its right to information webpage and statement of commitment to right to information more visible and prominent on its website.

Recommendation 5

within three months, promotes administrative access arrangements on its right to information webpage, ahead of directing people to the legislative application process.

Recommendation 6

within eighteen months:

- identifies and classifies information assets
- ensures it publishes information that is significant, appropriate and accurate.

Recommendation 7

within six months, populates the publication scheme with significant, accurate and appropriate information, with direct links to the information.

Recommendation 8

within twelve months, reviews its template documents and manual for application handling and ensures the documents are accurate, up-to-date and support legislatively compliant application handling and good practice.

Recommendation 9

within twelve months, communicates interactively with all council departments about their roles and responsibilities in response to applications for information made under the *Right to Information Act 2009* (Qld) or *Information Privacy Act 2009* (Qld).

Recommendation 10

within eighteen months, addresses privacy issues in structured and documented policies, procedures and strategies for the Corporate Surveillance Security System and portable audio-visual recording devices.

Recommendation 11

within twelve months, installs physical signs and notices, including for public spaces, buildings and vehicles, to make people generally aware that it is using cameras to collect personal information in the vicinity of the notices.

Recommendation 12

within six months, conducts a privacy impact assessment of all its camera surveillance systems, and develops documented data storage and security strategies to manage any risks that the privacy impact assessment identifies.

1. Introduction

1.1 Background

The local government of Ipswich City Council spans an area of 1,096 square kilometres. It is within an hour's drive of Brisbane, the Gold Coast and domestic and international air and sea ports.

Ipswich has a population of approximately 200,000 people. In 2016-17, the council employed the equivalent of 1042 full time staff.¹ It had a revenue of approximately \$359 million and issued over 30,000 licences, permits and registrations.²

Ipswich City Council reported receiving 33 applications under the *Right to Information Act 2009* and 5 applications under the *Information Privacy Act 2009* in 2016-17.³

We received five applications for external review of the council decisions in 2016-17.

In July 2017, Ipswich City Council asked consultants, Reinforcements Management Consulting, to review the interaction of elected members with the administrative organisation and provide assurance that the council's policies, processes and procedures reflected appropriate integrity and effectiveness.⁴ The consultants made 19 recommendations for improved transparency and governance. The council adopted the report in full on 19 September 2017.⁵ This coincided with a change of Mayor (31 August 2017) and Chief Executive Officer (19 September 2017). The Acting Chief Executive Officer reported to council that 11 of the 19 recommendations are implemented as of April 2018.

The council has embarked on a major program of change to its governance arrangements, corporate planning and reporting, information and communications technology function, human resources activities – including training - and website. It has established a committee responsible for implementing the recommendations, and a number of long term projects.

¹ *Ipswich City Council Annual Report 2016-2017*

² *Ipswich City Council Annual Report 2016-2017*

³ *Right to Information Act 2009 (Qld) and Information Privacy Act 2009 (Qld) Annual Report 2016-17*

⁴ *Report for Ipswich City Council 'Governance Review', 31 July 2017.*

⁵ *Confirmed Minutes of Council Ordinary Meeting 19 September 2017*, recorded that the council received and adopted the *City Management, Finance and Community Engagement Committee report No. 2017(09)* (CMFCE report) of 12 September 2017. The CMFCE report recommended that the council endorse the findings and resolve to implement the recommendations of the Governance Review.

Our audit commenced as these projects were starting, and in a time of transformation. The council advised:

Prior to the Governance Review reporting being published, Corporate Services had already started reviewing its processes regarding right to information/information privacy and areas of improvement regarding website/intranet content, templating etc identified. Resources at that time were constrained and work undertaken as part of BAU [business as usual] was occurring in this regard. The ability to continue to progress this further as at this stage been put on hold to enable the finalisation of the OIC Compliance review. Once the OIC review is completed an issues register will be created (already being compiled) and incorporated into this activity.

1.2 Objective

The objective of this audit is to:

- establish whether Ipswich City Council is complying with the prescribed requirements of the *Right to Information Act 2009* (Qld) and *Information Privacy Act 2009* (Qld)
- identify areas of good practice
- make recommendations about any improvement opportunities identified.

We conducted this audit under section 131 of the *Right to Information Act 2009* (Qld) and section 135 of the *Information Privacy Act 2009* (Qld). We undertook the fieldwork from July 2017 to March 2018.

Appendix 1 contains Ipswich City Council's response and action plan. Appendix 2 outlines our methodology.

2. Leadership and governance

Key findings

Ipswich City Council:

- has various elements of information governance but does not bring these together in an information governance framework
- has sound procedures about right to information and good policies and procedures for information privacy
- has organisational structures that support independent decision-making on applications for information
- relies on generic training and has started to provide tailored training about agency right to information and information privacy practices and policies
- does not have performance measures to guide continuous improvement of right to information and information privacy.

2.1 Introduction

The preamble to the *Right to Information Act 2009* recognises that information in a government agency's possession or control is a public resource. Effective information governance and management facilitates openness and transparency and increases public participation.

Agencies should manage information as a strategic asset to achieve the objectives of the *Right to Information Act 2009* and *Information Privacy Act 2009*. Their leaders need to establish a structured approach to information governance with clear roles and responsibilities.

To meet their legislative obligations and support independent decision-making, agencies also need to have adequate systems to monitor:

- the performance of their right to information and information privacy operations
- their openness and responsiveness to the community
- their compliance with legislation.

When assessing leadership and governance, we consider whether the organisational structure, position descriptions and delegations of authority support the independence of the decision-makers.

2.2 Conclusion

Ipswich City Council has various elements of information governance but there is no cohesive framework that brings these elements together. It allocated responsibility for information governance in a way that suggests the council is not managing information as a strategic asset.

As a result, it is difficult for the council to measure its progress in right to information and information privacy. For example, the council cannot identify whether it is pushing more information out to the public, or handling more information requests administratively instead of through legislative applications.

The council has a sound organisational structure for making decisions on applications for information and recognises right to information and privacy principles in high level plans. It also has good procedures about right to information and information privacy but no practical procedures on administrative access.

Over the last five years, about 400 council staff completed online training sessions, primarily about information privacy. This is useful but insufficient for staff to understand the policies and procedures that apply in their work environment. The council has started to provide tailored training about agency right to information and information privacy practices and policies.

2.3 Results

Information management governance framework

An information governance framework with clear, measurable aims for right to information and information privacy, and supporting project plans and practical procedures, strengthens an agency's openness and transparency. Ipswich City Council has structured, general plans. The key planning documents are *Advance Ipswich* (community planning) and the corporate and operational plans. The plans include aims addressing aspects of right to information and information privacy.

The council has detailed plans for some activities listed in the operational plans, for example, capital works, and Information and Communications Technology (ICT) projects. But there are no detailed plans for activities on right to information, privacy and information governance.

The council has sound procedures about right to information and good policies and procedures for information privacy. It mentions right to information and information privacy in other policies, for example, about open data and ICT.

We identified elements missing from the suite of documents, for example a right to information policy and a practical procedure to guide staff about releasing information administratively.

Recommendation 1

We recommend that Ipswich City Council:
within eighteen months, develops and implements an information governance framework and supporting documented policies and procedures to drive right to information and information privacy aims.

Organisational structure

Ipswich City Council generally assigns responsibility for governance matters to council committees, for example, budget or ICT. However, it has allocated information governance, right to information and information privacy to staff in its corporate and risk management department. This could make it more difficult for the council to manage information as a strategic asset across the organisation.

The council advised it proposed a position of Information Manager to progress information governance.

Ipswich City Council has a clear organisational structure for handling legislative applications, with generally accurate and up-to-date position descriptions and explicit delegations of authority. The decision-makers are at a reasonably senior level. As they do not report directly to the Chief Executive Officer, it creates distance and independence.

Training and awareness

All staff need to be aware of right to information and information privacy, to promote proactive disclosure across the agency, and facilitate effective and efficient responses to requests for information. Generic training is useful for general awareness. Specific training, tailored to the agency, helps staff understand how to apply their agency's right to information and information privacy policies and procedures. It is also an opportunity for the agency to communicate its commitment to right to information and information privacy.

Our community survey highlights the importance of consistent responses from all council staff to information requests:

- taking a pro-disclosure bias
- favouring informal release of information

- engaging with people requesting information
- giving meaningful explanations when the council requires a formal application or is not releasing information.

Ipswich City Council requires office based employees and contingent workers to undertake right to information or information privacy training, using our online modules.

Between 2013 and 2017, 400 staff completed 456 training sessions across eight different online courses we offer. In the main, they completed, or nearly completed, general awareness sessions about information privacy with very limited enrolment in sessions about right to information. Ipswich City Council has started to provide agency-specific right to information and information privacy training. We support the council's initiative to provide further training and guidance for staff to understand the policies and procedures that apply in their work environment.

Recommendation 2

We recommend that Ipswich City Council:

within twelve months, designs and implements training on right to information and information privacy:

- general obligations
- policies and procedures specific to the council

for inclusion in its induction and awareness training, mandatory for all staff.

Performance monitoring

Performance monitoring and reporting contributes to greater accountability and transparency. By establishing a robust framework to assess progress and compliance, agencies can determine areas of good practice and those that require additional effort.

Performance monitoring can help agencies to identify:

- information to publish proactively
- opportunities to improve the quality and efficiency of agency processes
- training needs.

Ipswich City Council has published its 2017-18 operational plan - *Ipswich City Council: Staying On Track*. The operational plan contains outcomes and deliverables directly relevant to right to information and information privacy, as shown in Figure 1.

Figure 1

Strategy 3 Implement initiatives that strengthen governance skills and knowledge.			
KEY ACTIONS	RESPONSIBILITY	OUTCOMES	DELIVERABLES
Council information is accurate and managed effectively to ensure appropriate access, confidentiality and security. (9.6/3.2)	Finance and Corporate Services	Maintain an open and transparent approach to information.	<ul style="list-style-type: none"> • Provide policies and procedures that are up-to-date. • Maintain privacy principles and provide access to information where required. • Effectively manage and resolve administrative action complaints. • Review and maintain a strategic approach to information and retention. • Development and Implementation of Line of Sight Program.

Source: 2017-2018 operational plan, Ipswich City Council: Staying on Track

Ipswich City Council reports annually on right to information and information privacy statistics as the *Right to Information Act 2009* requires. The council does not have performance measures or monitoring processes for right to information and information privacy. It intends to substantially review its progress and performance reporting, as part of its Corporate Strategy and Performance Reporting Framework review. The council said it will include right to information and information privacy in this project.

The council is establishing a new enterprise risk management framework which proposes a category of risk called *Information Confidentiality, Integrity and Accessibility*. This new category redefines the risks of ICT disruption as risks that compromise information. The council's 2016-17 annual report states that internal audit has commenced an audit of 'Information and Related Technology Security'. This topic touches on information storage and security covered by Information Privacy Principle 4.

Recommendation 3

We recommend that Ipswich City Council:

within eighteen months, implements performance measures for access to information and privacy principles aligned with its corporate planning and reporting framework.

3. Culture of openness

Key findings

Ipswich City Council:

- expresses commitment to community engagement in various corporate documents
- makes information available in a range of administrative access arrangements, through an 'Online services' webpage
- does not visibly promote administrative access on its right to information (RTI) webpage
- has not listed or classified its information holdings but has adopted a directive that will enable the information owners to do so
- has a Community and Stakeholder Engagement Guide and sound community engagement practices in specific council departments.

Stakeholders regarded the council as professional and helpful.

Two thirds of the community members who completed our survey perceived the council as less open and transparent after they sought information from the council.

3.1 Introduction

To achieve the intent of the *Right to Information Act 2009*, an agency must embrace the openness and transparency which are fundamental to good government.⁶ The Act gives a right of access to government-held information unless, on balance, releasing the information would be contrary to the public interest. It also promotes the proactive release of information.

Agency leaders are responsible for establishing a culture and an approach to information management that is consistent with right to information and information privacy legislation. The culture should support the principles of proactive disclosure.

Information is a commodity and agencies must manage it as they manage their other assets. They should know what information they hold and ensure they put it to good use. This includes identifying ways to increase the value of the information.

⁶ *The Right to Information: Reviewing Queensland's Freedom of Information Act, The report by the FOI Independent Review Panel*, June 2008, viewed at http://www.rti.qld.gov.au/_data/assets/pdf_file/0019/107632/solomon-report.pdf

Under the *Right to Information Act 2009*, government agencies should release information administratively as a matter of course, unless there is a good reason not to. A formal application under the Act should be the last resort.

Proactive disclosure and administrative release increases the flow of government-held information to the community. This approach raises community confidence in government agencies.

To assess an agency's culture of openness and approach to information management, we look at whether it:

- clearly states its commitment to right to information
- promotes administrative access arrangements
- systematically identifies and classifies information holdings
- publishes a list of information holdings
- routinely discloses information classified as 'public'
- engages with the community in a two-way exchange
 - listens to the community about their information needs
 - responds to the community by providing information the community wants.

Ipswich City Council advised it is reviewing its community engagement approach to ensure its policies and procedures reflect principles of diversity and inclusion, and to facilitate the implementation of strong and effective community engagement strategies.

3.2 Conclusion

Ipswich City Council has incorporated the principles of openness and transparency and the intent of the *Right to Information Act 2009* in its statement of commitment, and policies and practices for community engagement.

The council offers a range of administrative access arrangements from its '*Online services*' webpage. As a result, it can provide information more simply and efficiently. However it does not efficiently promote administrative access arrangements ahead of formal applications.

Ipswich City Council has not systematically identified the information suitable for public release. It has however adopted a directive about classifying and handling information assets, including identifying information suitable for release. If information owners assess the assets under their control, the council may be able to proactively disclose the maximum amount of information, as the *Right to Information Act 2009* intends.

The stakeholders we consulted were very positive about their relationship with the council, describing the interactions as two-way and open. The respondents to our public survey were less favourable. In several instances, their perception of the council's openness worsened as a result of their experience in seeking to access information.

3.3 Results

Commitment to right to information

As an indication of an agency's culture, we expect to see a clear statement of commitment to right of access to information. We also assess whether the agency has a RTI webpage that is easy to locate and contains useful, detailed information about right to information.

In 2014-15, we examined local governments' websites for compliance with the *Right to Information Act 2009* and the *Information Privacy Act 2009*. We recommended Ipswich City Council make its RTI webpage more visible and accessible.

The webpage is still difficult to find from the website's home page. We had to use the search function to locate the RTI webpage.

Ipswich City Council states its commitment to right to information on its RTI webpage. However, it is not visible on the webpage when first opened. The majority (84%) of people responding to our survey said they did not find or could not remember seeing a statement of commitment to right to information.

The RTI webpage has four headings:⁷

- *About Right to Information* describes the legislation and provides links to the legislation, the whole-of-government Right to Information website and the Office of the Information Commissioner's website.
- *Accessing Information* describes administrative access arrangements, including the publication scheme.
- *Making an Application* describes the process, costs, review rights, timeframes and the processing period for access and amendment applications.
- *Review of Decisions* describes the internal and external review rights and processes that a person can exercise if they are not satisfied with a decision.

The information contained under each heading is detailed, comprehensive and accurate.

⁷ During our audit, the council added a fifth heading to link to our community survey.

The statement of commitment is contained under *Accessing Information*:

Council is committed to providing the community with open and transparent access to information about council services, activities and business operations.

The statement of commitment would be more visible if situated at the top of the page. This is because the reader cannot see it when the sections are contracted to the headings alone (the default version).

Recommendation 4

We recommend that Ipswich City Council:

within three months, makes its right to information webpage and statement of commitment to right to information more visible and prominent on its website.

Administrative access arrangements

Members of the community may access documents under an agency's administrative arrangements, including its publication scheme or disclosure log, or under another Act.⁸ An agency may establish administrative arrangements to access different types of information, for example documents, datasets and camera surveillance footage. Administrative arrangements can significantly benefit agencies because they are a more simple and efficient way to release information than the formal legislative application process. We expect agencies to promote administrative access on their websites.

In 2014-15, we examined local governments' websites for compliance with the *Right to Information Act 2009* and the *Information Privacy Act 2009*. We recommended Ipswich City Council make the information about its administrative access arrangements more visible and accessible.

A person can access a number of administrative access arrangements from the council's 'Online services' webpage. However, the RTI webpage does not promote these arrangements consistently or link to them.

⁸ Section 19 of the *Right to Information Act 2009* (Qld) and sections 47 and 53 of the *Right to Information Act 2009* (Qld) allow an agency to refuse access to a document requested in a *Right to Information Act 2009* (Qld) application if it is available by an administrative access arrangement, whether or not the access is subject to a fee or charge.

Across the website, the council visibly promotes online services:

- PD Online – a portal to information about property and property development
- MyIpswich – a portal to making payments and information, for example, about animal registrations, waste bins, graffiti, roads and footpaths, or vegetation.

Agencies can also maintain a disclosure log as an administrative access arrangement, although there is no legislative obligation for local governments to maintain a disclosure log.

A disclosure log is a webpage or a part of a website that lists documents an agency has released under the *Right to Information Act 2009*. The rationale for disclosure logs is that if one person has requested access to information other than their own personal information, the wider community might be interested in the same information. Accessing documents through a disclosure log can save time and resources for applicants and agencies.

Ipswich City Council does not maintain a disclosure log.

Recommendation 5

We recommend that Ipswich City Council:

within three months, promotes administrative access arrangements on its right to information webpage, ahead of directing people to the legislative application process.

A systematic approach to identifying and classifying information holdings and datasets helps agencies determine which information is suitable for public release. It also provides assurance that the agency is proactively disclosing the maximum amount of information.

Ipswich City Council has not identified and classified its information holdings and datasets. However, it has laid the foundation in a directive approved in December 2017. The directive describes how the council will classify and handle information.⁹ It requires information owners to classify information assets under their control. They can classify information assets as 'most confidential', 'confidential', 'restricted' or 'public'.

Although the purpose of the directive is to safeguard and protect information, it also facilitates publishing the information. It acknowledges that the public might access confidential information through a right to information application. The classification process will identify '*public*' information suitable for release.

⁹ ICC ICT Information Classification and Handling Directive, approved 15 December 2017.

We looked for other strategies that Ipswich City Council might use to identify and classify information.

- It does not analyse requests for information or feedback, such as incoming calls, complaints or formal applications for information, to identify information to publish proactively on its website.
- The council has published a Personal Information Digest, which is a comprehensive list of personal information holdings. We comment on this further in the chapter on privacy.

Recommendation 6

We recommend that Ipswich City Council:

within eighteen months:

- identifies and classifies information assets
- ensures it publishes information that is significant, appropriate and accurate.

Approach to community engagement

When reviewing community engagement, we expect to see:

- communication strategies and frameworks that support the public and other stakeholders in communicating their information needs to the agency
- strategies and frameworks for communicating the agency's decisions to the community
- community engagement policies, procedures and practices, which include how the agency engages with the community when developing policies affecting external operations and how the agency considers comments from the community.

In its 2016-17 annual report, Ipswich City Council states:

A much more strategic and effective approach to marketing and communications has been developed to continually improve the relationship between the community and Council. Utilising new mediums and being proactive in developing open, two-way communication is central to this approach. (page 41)

Advance Ipswich is Ipswich City Council's overarching 20-year plan for the community. The council engaged with the community to develop this plan, through community meetings, a

workshop, a summit and an online survey, which received over 4300 visits and resulted in 377 survey responses.

In *Advance Ipswich*, the council commits to relevant principles of access to information, confidentiality and information security. It includes community engagement in its five year corporate plan. The plan does not explicitly or clearly include right to information or information privacy, but there are several goals, strategies and key actions that have right to information and information privacy elements.

Ipswich City Council explained at interview that the corporate plan is an aspirational document. It is developing detailed plans and strategies to help achieve the goals in the corporate plan, for example about information management.

The council's 2017-18 operational plan breaks down the corporate plan goals and strategies into key actions and deliverables. Figure 2 shows the operational plan entry for Goal 3,¹⁰ Strategy 2.

Figure 2

Strategy 2 – Invest in data collection, analysis and targeted research to provide the evidence base for development of strategy and resource allocation.			
KEY ACTION	RESPONSIBILITY	OUTCOMES	DELIVERABLES
Increase the use of on-line and digital communications to deliver and promote services and information to the community. (9.4/2.5)	Arts, Social Development and Community Engagement	Increased digital engagement of communities.	<ul style="list-style-type: none"> Strategic use of library systems and digital marketing channels to promote engagement and use of resources, events and programs. Determine the community's reliance, confidence and preference for sourcing information via Council's on-line and digital communications. Develop a Community Engagement Strategy/Communication Plan that includes the use of digital engagement to optimise reach. Commence implementation of digital knowledge management and communication methodologies to promote social services and other relevant information (eg community events) to community stakeholders.

Source: 2017-2018 operational plan, Ipswich City Council: *Staying on Track*

¹⁰ Goal 3 – Create a city that values its past and embraces opportunities to work together for the betterment of the community.

The council has not set targets for the outcomes it seeks to achieve. This makes it difficult to measure the effectiveness of its deliverables in increasing digital engagement of communities. We discuss performance monitoring in Chapter 2.

The Community Engagement Policy¹¹ states that the council *aims for effective and consistent community engagement that contributes to quality Council decision making*. The policy statement at section 1.3 implies that communication with the community will be two-way.

Section 1.4, *Scope* mandates transparent community engagement. It requires the council to communicate engagement findings to relevant internal and external stakeholders. This covers communication about decisions.

The council also has a practical guide to assist staff to design and implement good practice in community engagement.¹² This document recognises aspects of right to information and information privacy. The guide states the council undertakes community engagement whenever it needs to involve individuals, communities or stakeholders to achieve an outcome.

It defines community engagement as a '*two-way dialogue*', and specifies five levels of engagement from the base level of informing the community through to sharing decision-making and partnering with stakeholders. This approach matches the requirements of the *Right to Information Act 2009*.

It also addresses aspects of the *Information Privacy Act 2009*. The council bases its community engagement on seven principles of effective community and stakeholder engagement. Principle 5 is that the '*Engagement respects privacy and confidentiality*'. The guide describes in detail how the council will collect, analyse and store data, including providing a collection notice when collecting personal information.

The council supports the design of project based communication strategies involving two-way communication, multiple channels for communication, clear notifications and encouragement to the community to become involved.

For example, the communication strategies of the Strategic Planning Branch include publishing proposed plans online for comment. For proposals to amend a planning scheme, the council adopts a range of strategies, including:

- write to landowners
- set up a hotline
- encourage face to face conversation

¹¹ *Community Engagement Policy*, endorsed by Ipswich City Council resolution on 9 November 2010.

¹² *Council's Community and Stakeholder Engagement Guide*, endorsed by Ipswich City Council on 17 September 2013.

- have a presence in shopping centres
- run a media campaign
- post on social media
- ensure a professional planner is available to come to the counter
- encourage submissions.

The planning department reports the submissions to Council, and notifies the submitter formally of any decisions.

While we saw examples of these strategies in practice, the respondents to our survey commented on instances where they believed the council did not implement these strategies. For example, respondents thought the council was reluctant to share information and discouraged submissions about planning for roadworks.

Community perceptions

The *Right to Information Act 2009* states:

- The community should be kept informed of government's operations.
- Openness in government increases the participation of the community in democratic processes leading to better informed decision-making.
- Government should adopt measures to increase the flow of information to the community.

A measure of success is community and stakeholder perception of an agency's openness and the accessibility of government-held information. Community sentiments or satisfaction also indicate whether an agency's community engagement is effective.

We conducted a public survey about Ipswich City Council's openness and access to the information it holds. The survey asks questions about people's experiences in seeking information three ways – on the council's website, through its client services and through formal applications.

While 89 people opened our online public survey, 36 completed the survey fully or almost fully after the initial screening questions that clarify the scope of the survey. The following findings represent the answers of these 36 people.

The information the respondents most commonly sought was:

- plans, policies or strategies
- information about neighbourhood issues

- agendas and minutes
- development applications or property information.

Respondents said they used multiple ways to get information, mostly on the website (86%), over the telephone (24%), by email (22%), or in-person visits (13%). Thirteen people applied under the *Right to Information Act 2009* or *Information Privacy Act 2009*.

About two thirds of respondents who found or partly found what they were looking for on the website did not make a formal application. On the other hand, half of the people who made an application had looked on the website and did not find what they were seeking.

The *Right to Information Act 2009* states that applications for information under the legislation should be a last resort. Respondents said Ipswich City Council did not encourage the least formal method of obtaining information (19 of 26 people responding to this question, 73%). Ten people reported that the council told them to apply in writing before it would deal with their request.

Respondents reported seeking information on multiple occasions. Where they used multiple channels, we asked if they noticed differences in outcomes, areas or people they dealt with. About half the respondents (45%) noticed differences in their dealings with different people.

At least a third of all respondents reported that their perceptions of the council were much more negative in four ways after they sought information from the council. The biggest changes were about the loss of confidence in the council's decision-making and perception of the council's openness. Over half the respondents were much more negative for these two issues.

It was not the outcome of the request alone that affected respondents' perceptions. These worsened if the respondents did not get information sought and they did not accept the council's explanations. This is regardless of whether they found the council's communications generally easy or difficult to understand.

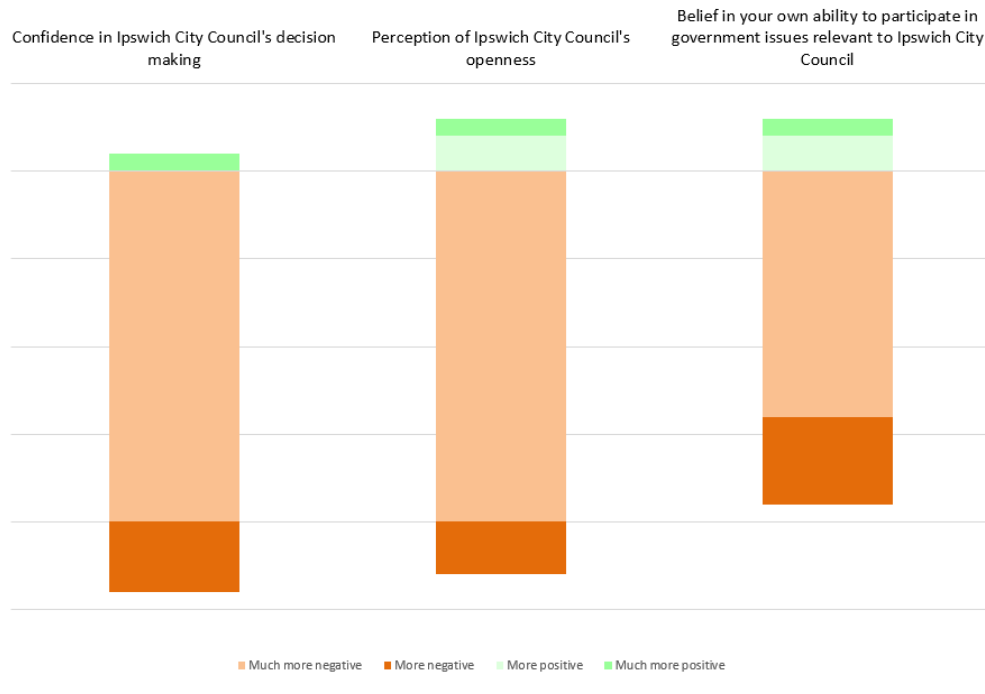
Of the 25 respondents who reported not receiving the information requested, 17 said the council did not explain why.

A third of respondents reported no change in their perception about how the council handles information privacy.

Figure 3 illustrates these changes.

Figure 3

Changes to perceptions about Ipswich City Council



Source: Office of the Information Commissioner, 2018, $n = 25 : 26 : 22$ respondents to these questions reporting a change in perception

Stakeholder comments

We contacted 28 stakeholders from industry, media and community sectors about the accessibility of Ipswich City Council information. Ten responded, three providing multiple responses, for example from various business units within one organisation. We invited media and research/educational organisations to comment, but they did not respond.

Stakeholders highly valued the information Ipswich City Council gave them, and the way in which the council handles their requests. Stakeholders were interested in:

- the town plan, development applications and land use
- information relevant to planning applications, for example, heritage information
- proposals for industry, property or community development
- demographic data, statistics about Ipswich and projections
- traffic management and traffic flow information

- emergency management
- infrastructure projects and agreements
- community programs and events
- grants
- networks, including community or business networks.

They commonly sought information for their organisation for multiple reasons, for example to:

- plan for future services or activities (14 comments)
- undertake, improve or support service delivery (11 comments).

Respondent stakeholders said they received the information they requested, in a useable format and in a timely way. They knew who to contact and stated the council staff dealt with them in a professional and helpful manner. They particularly valued the council's initiatives to set up regular meetings for information sharing and networking, and to provide information sharing through personal notifications about items of interest, online alerts and online information services.

A couple of stakeholders commented about an occasion when the information was incomplete, incorrect or not provided in a timely way. For example, one stakeholder said that in one instance, although Ipswich City Council was responsive and helpful, different sections of council gave it different information. The stakeholder suggested that in future, council assign one contact person for multi-faceted projects.

An important theme was that the interactions with the council were two-way and open.

Typical stakeholder comments include:

Our experience in dealing with the Council has been positive.

The team were helpful and easy to approach and the information that they provided was consistent and targeted to our needs.

He went above and beyond in order to get the painting passed by the Department. He was very knowledgeable and fully involved our staff in the process.

Media

In 2016-17, Ipswich City Council had a higher rate of media applications (20%) compared to other agencies (9%) we have audited. From 2014-15 to date, a higher rate of applications for external review of the council's decisions (57%) came from the media compared to the local government sector (11%). A formal application under the Act should be the last resort.

As a result, we looked at Ipswich City Council's approach to engaging with the media. We invited media organisations to participate in our stakeholder consultation and comment on the council's openness and transparency and their experience in seeking access to information. The media organisations did not respond.

The council aims to increase proactive publication and administrative release of information of interest to the media. It launched an online news platform – *Ipswich First* – for direct community engagement in August 2017. *Ipswich First* shares information about Ipswich community issues and events. It is a rich and engaging source of information.

The council has developed a draft *Communications and Media Branch Procedure*, containing new strategies for media engagement. The purpose of the procedure is to:

...ensure that all Council-generated news content, media releases, internal communications and statements are prepared and distributed in an efficient, effective and positive manner and that media releases are not negative towards, or derogatory of, Council, Councillors or Council employees.

It describes the Newsroom Unit's responsibilities as preparing and distributing content. The responsibilities do not cover listening to the community or stakeholders.

While it is not explicit in the procedure, the council says it links positive engagement with the media and providing information proactively as a way to ensure legislative applications are a last resort. It advised:

Greater access to documentation online, more open access to the complaints register, new procedures which allow for more transparency in information mean there has not been the same demand for RTI applications.

We did not see evidence that the strategy is achieving this result at this early stage.

4. Compliance

Key findings

Ipswich City Council:

- has improved its publication scheme since 2015, but needs to further populate the scheme with significant, accurate and appropriate information accessible by direct links
- shows a commitment to releasing information under the Right to Information Act 2009 and the Information Privacy Act 2009 quickly and with a focus on client service delivery
- can improve its procedures and supporting material for application handling, for example
 - ensure all council departments understand their role and responsibilities when responding to requests for information
 - improve and use template documents and a manual for application handling.

In our audits, we consider compliance with specific legislative requirements, application handling and generally the adoption of the push model that supports openness and transparency. More specifically, when assessing an agency's compliance with the *Right to Information Act 2009*, we examine its:

- publication scheme
- application handling process.

4.1 Publication scheme

Introduction

Section 21 of the *Right to Information Act 2009* requires that all agencies¹³ publish a publication scheme. A publication scheme is integral to the push model where agencies disclose information proactively. The information should be easy for any person to find and use. Agencies should routinely provide as much information as possible and, in the interest of maximising access to information, in alternative formats.

¹³ Other than entities specifically excluded by the legislation, or who have made other legislatively compliant arrangements.

An agency must also comply with the *Ministerial Guidelines: Operation of Publication Schemes and Disclosure Logs* (the Ministerial Guidelines) which specify seven information classes and outline their content. The information in the publication scheme must be significant, appropriate and accurate. As the significance of information can change over time, it is important that agencies review and update their publication scheme so that it directs people to the most current and up-to-date information.

In 2014-15, we examined local governments' websites for compliance with the *Right to Information Act 2009*, the *Information Privacy Act 2009* and the Ministerial Guidelines. We rated Ipswich City Council's publication scheme as 'in progress' and made seven recommendations, including that the council publish or link additional material and explain how to complain when the information was not in the scheme.

We again reviewed Ipswich City Council's publication scheme for compliance with the prescribed requirements in this compliance audit.

Conclusion

Ipswich City Council has a publication scheme which addresses the legislative requirements in its format and general structure. It has implemented some of our 2015 recommendations but there is further work to do.

While the information about the council's services is clear and helpful, the scheme does not assist people to obtain significant, accurate and appropriate information in other areas, particularly policies and lists.

Results

We acknowledge that Ipswich City Council has improved its publication scheme since 2015 and makes more information available to the community. For example, the scheme now describes terms and charges and how to make a complaint about the publication scheme.

At the start of this audit, there was limited information about proposals before council committees and the nature of the committee's deliberations and decisions. Demonstrating its commitment to right to information, Ipswich City Council has added information about committee agendas and minutes to its publication scheme during the audit.

Some issues remain. For example, the council continues to describe documents without directly linking them. This is more evident in the policies and lists information classes.

Overall, in 2018 we rate the council's publication scheme as 'in progress', because:

- The publication scheme does not publish information in the most relevant place, or the website publishes information elsewhere and not in the publication scheme.

- Some information is missing, for example, information about internal decision-making criteria or processes, or about community consultations.
- The publication scheme directs people to obtain policies by inspection or purchase, when the website directly links to the policies elsewhere, including from a Council Policies webpage introduced in the course of this audit.
- The list of registers is incomplete, and registers are difficult to access. The Register of Councillors' Interests was difficult to search and use at the start of this audit. The council has improved access to this information during the course of the audit.

Recommendation 7

We recommend that Ipswich City Council:

within six months, populates the publication scheme with significant, accurate and appropriate information, with direct links to the information.

4.2 Application handling

Introduction

The *Right to Information Act 2009* and *Information Privacy Act 2009* give a right of access to information in a government agency's possession or control unless, on balance, it is contrary to the public interest to give access.¹⁴ This means that if people cannot obtain government-held information from public sources or administrative access arrangements, they can apply to get access to the information under the Acts.

Agency decision-makers must balance competing public interest factors in the light of the legislation and their agency's business.¹⁵ They have a key role in ensuring that decisions meet both the intentions and the requirements of the legislation. They also need to ensure that the process for locating and considering the information is efficient and effective.

We consider compliance with specific legislative requirements, management of applications and release of information through the application process. We also examine the agency's process for locating and considering the information. However, in an audit, we do not review the merits of the decisions about accessing and/or amending documents.

¹⁴ The *Information Privacy Act 2009* (Qld) also allows a right to amend personal information in the government's possession or under the government's control, unless on balance, it is contrary to the public interest to allow the information to be amended.

¹⁵ If the information requested is exempt information then the decision-maker is not required to apply the public interest test.

To assess Ipswich City Council's process for handling right to information and information privacy applications, we examined 16 access application files the council received between 1 January 2016 to 30 June 2017.¹⁶ We considered the overall management of applications and, specifically compliance with Chapter 3 of the *Right to Information Act 2009* and *Information Privacy Act 2009*.

The council uses template documents to support application handling and has a manual for administrative procedures – the *Right to Information Applications Manual*.

Shortly before our audit, the council had identified areas for improvement and started to address them, for example, redefining its approach in professional rather than administrative terms, upgrading its staffing structure, training its staff and re-working templates in practice. It advised that it plans to commence a comprehensive review of its right to information program by December 2018, using our audit findings. This includes reviewing the template documents, manual, roles and responsibilities, and application handling procedures.

Conclusion

Ipswich City Council handles applications in accordance with the *Right to Information Act 2009* and the *Information Privacy Act 2009* and has some good practices. In particular, the council processes application files quickly and with a focus on delivering services and results to applicants.

We did identify some issues, most of which are technical procedural issues. They affect the efficiency and accuracy of the application handling process.

The template documents and the manual do not offer as much support as they could to file managers and decision-makers to process applications compliantly. This is not currently a significant problem, as the file managers and decision-makers are experienced, and ensure technical compliance on a case-by-case basis.

To increase efficiency, consistency and procedural compliance, we encourage the council to correct the template documents and manual where required.

Results — active management and communication

Regular contact with an applicant during the legislative process can promote the objectives of the *Right to Information Act 2009* and *Information Privacy Act 2009*. Although the legislation does not specifically require regular contact, this approach maintains agency-client relationships and provides good outcomes for both.

¹⁶ Ipswich City Council did not receive any applications to amend personal information in the time period that we audited.

Ipswich City Council deals with applications quickly, and with a focus on client service.

On average, the council handled the audited files in half the time we have seen in other agencies. Across the 16 application files we examined, the average duration from receipt of the application to decision is 13 business days. This compares favourably with other audited agencies, which took around 25 business days to deal with applications.

For 11 (69%) audited application files, the average time from application to decision is 6 business days. The council processed the other 5 files (31%) within the legislative timeframes.

In particular, when an applicant asks for quick processing for a specific reason, the council responds quickly. For example, on one application file the council delivered the result to the applicant in time for a court hearing, almost a month before the deadline at the end of the processing period.

On the audited files, the average time between contacts with the applicant is 1.6 business days. This is the fastest time we have observed in our audits.

Ipswich City Council's internal communication is also quick. For example, the email trails indicate internal responses are usually same-day, with an average of 1.4 business days between communications between the file manager and council departments.

The council generally communicates with applicants by email (64% of contacts excluding the original application form) or by letter (33% of contacts excluding the original application form). We only observed a couple of file notes of phone conversations in one audited file.

We encourage agencies to use both email and phone communication. These forms of communication:

- allow for two-way exchange of information
- promote an understanding of the application handling process
- help resolve issues
- promote clarity around the information requested
- are more efficient and timely for general communications than formal forms of correspondence like letters.

The application process is more effective and efficient when agencies clarify an application's scope early in the process. There are time and cost benefits to both the agency and the applicant in considering only relevant documents. Ipswich City Council uses email effectively to clarify issues and interact positively with applicants. The council is professional and helpful

in its tone on all audited files. In one file, it made notable additional effort to explain the information held and assist the applicant in finding the information through other means.

The council documented telephone conversations with the applicants a couple of times across all the audited files, but it did not make a record of these interactions as standard practice. Ipswich City Council explained that its practices have changed. We have seen evidence of documented phone conversations in three recent sample files. We encourage Ipswich City Council to continue to discuss issues by telephone, particularly where the legislation requires consultation with applicants or changes to scope of the application are agreed and with documenting those conversations. We support the council in training its staff to document their telephone contacts with applicants.

Results — procedural compliance

We examined 16 application files. Overall, Ipswich City Council handles applications well. It:

- ensures applications meet legislative requirements before proceeding with the application
- takes an approach to the Charges Estimate Notices and Schedules of Documents which is substantially compliant
- conducts third party consultation which is legislatively compliant, even when files have the added complexity of multiple consultations. We noted the use of an *Information Access Consultation* form, which has several good features, including a collection notice
- has a legislatively compliant approach and good client service in the audited withdrawn application
- has potentially helpful decision assistance tools, including a checklist and standardised clauses for use in specific types of decisions
- has appropriate, up-to-date and clear delegations of authority for decision-making
- produces prescribed written notices which are legislatively compliant, albeit with minor opportunities to improve
- has good practices for giving access to information.

The council handled 10 (63%) audited application files substantively in accordance with the legislation. We do not form an overall conclusion for three files because at least one piece of key evidence or information is not on file.

Although the council achieved a positive outcome for the applicants on the other three files, we assess them as not technically compliant because of a number of procedural issues.

In particular, the council:

- gave information to an applicant quickly and with good client service, but without properly resolving the formal application as required by the legislation
- was efficient and practical, but acted unilaterally rather than consultatively as required by the legislation.

We noted that in two instances business units found it difficult to respond to the request for information due to record keeping issues.

The council should consult applicants on specific issues, for example:

- if the application should be handled under a different Act
- if the applicant wishes to narrow the scope of their application to remove grounds for the council refusing to deal with the application
- when the council can provide information administratively instead of proceeding with the formal application process.

The council expressed concern that writing to applicants for technical compliance may confuse the applicants, for example, confirming the withdrawal of the formal application when releasing information administratively. We consider the council can maintain its client service and achieve legislative compliance by telephoning the applicant to consult about the options, and then confirming the outcome of the consultation in writing.

Accurate and up-to-date templates capture expertise and improve efficiency and consistency. Ipswich City Council's templates are not as effective as they could be because they are not all accurate or consistently used.

We assessed that 31 (60%) templates are substantively accurate or appropriate¹⁷ and 19 (36%) are inaccurate. Most of the inaccuracies are minor or technical inaccuracies.

However, the risk of error or non-compliance is low. In the 16 application files we audited, the council created a substantially correct document in a third of instances where it could have used a template. And in a further third of instances, the council used a template with major re-writes or corrections.

¹⁷ We use the description '*appropriate*' if a template assists good practice or efficiency, rather than acting as a legislatively prescribed notice or document.

When the council did use templates with minimal alterations, these were for procedural activities like acknowledgement letters or internal notifications. The council advised that, in the current period of change, it individually creates and amends templates for each file, to ensure that the documents are correct and that the decision maker is tailoring the service/management to the individual application.

Eight templates contain three areas of concern:

- the procedure to automatically obtain consent from family and friends to access documents with their personal information (two documents – council did not use the templates in any of the files we audited, and advises it does not use this template)
- the letter about releasing information administratively in response to an application
- the instructions to council departments on the *Document Retrieval Request* (five versions of this template – the council advises it intends to review this template).

In the application files we audited, the council used the *Document Retrieval Request* template for retrieving information from other council departments. The template does not clearly outline the departments' obligations, and we observed that, while the departments responded quickly, they did not always meet the legislative requirements. For example, the template does not explicitly say that the departments must provide whole documents to the decision-maker. The council explained it drafted the form some time ago when it had a different approach to application handling. It will consider updating the form as part of the general review of templates.

The council states that it manages expectations about the departments' roles and input through consultation. It said:

In practice, issue form and discuss documents requested/issues/factors for consideration and location to ensure sufficiency of search.

We also observed that the departments took responsibility for the data released from specific data sets. They limited the information released and redacted information on occasion, for example to remove information a department thought was not relevant to the request. Departments should provide whole, unredacted documents so that the decision-maker can determine the information suitable for release. In the 16 application files we audited, we did not identify instances where withholding or redacting was a concern. However, this practice creates a risk that a department will withhold information inappropriately.

The council considers it already manages this issue. It commented:

Corporate Services are independent in their assessment of documents and are the final decision makers. Council officers are aware of this.

There is an open consultation process with departments regarding searching/collating and releasing documentation. This ensures buy in to the process and trust in our decision making capabilities. If the issue is the extent of detail in the document retrieval form – then this is already an identified area for training.

Internal consultation can be an effective way to work with internal departments when the agency has clearly outlined their roles, responsibilities and obligation, for example in the template for requesting documents.

We agree with the council about the need for structured training, in particular refreshing staff awareness about right to information and information privacy generally, and specifically about their roles in responding to applications.

The council's *Right to Information Applications Manual* is well-structured and generally sound. It is easy to follow and illustrated with helpful screenshots of the case management system.

Ipswich City Council can improve the manual, as it contains some technically incorrect statements, and misses opportunities to:

- clarify differences in application handling under the *Right to Information Act 2009* and the *Information Privacy Act 2009*
- promote the objects of the legislation to inform file managers' practice, for example, when a manager should consider contacting an applicant to discuss administrative access options
- encourage staff members to talk to the applicant, as often as it is appropriate, to promote efficient and effective application handling, for example, to resolve compliance issues or the scope of the application.

Improved templates and manual will better support file managers and enhance the efficiency, accuracy and technical compliance of the council's application handling process. This will ensure Ipswich City Council is well placed to continue handling application files quickly and with a focus on client service.

Recommendation 8

We recommend that Ipswich City Council:

within twelve months, reviews its template documents and manual for application handling and ensures the documents are accurate, up-to-date and support legislatively compliant application handling and good practice.

Recommendation 9

We recommend that Ipswich City Council:

within twelve months, communicates interactively with all council departments about their roles and responsibilities in response to applications for information made under the *Right to Information Act 2009 (Qld)* or *Information Privacy Act 2009 (Qld)*.

5. Privacy

Key findings

Ipswich City Council:

- makes people aware of the types of personal information it collects and how it manages, uses and routinely discloses this information
- has a particularly good resource to advise people about the personal information that it holds – the 'Ipswich City Council Personal Information Digest'
- has started to build privacy into its development of information and communications technology systems, using a well-designed privacy impact assessment tool
- has generally adopted the privacy principles in managing its Safe City camera surveillance system (public safety), but has not yet incorporated privacy in its management of other cameras –
 - the Corporate Surveillance Security System (asset protection)
 - portable audio-visual recording devices (regulatory compliance and safety).

The *Information Privacy Act 2009* gives individuals the right to seek access to and amendment of their personal information held by government agencies. It also sets out how agencies must collect and handle personal information. Under the Act, a local government must comply with the 11 Information Privacy Principles (IPPs). It must also comply with the provisions about transferring personal information outside Australia and using contracted service providers.

Privacy Impact Assessments (PIAs) support good governance and encourage designing systems with privacy in mind. Agencies can use a PIA to identify, and plan for, how they will meet the requirements of the *Information Privacy Act 2009*. As part of its information and communications technology (ICT) strategy, *Advance ICT 2017 – 2022*, Ipswich City Council has introduced a useful privacy impact assessment tool.

5.1 Collecting and handling personal information

Introduction

Under IPP5, government agencies controlling documents that contain personal information must take all reasonable steps so a person can find out what personal information they hold and how they are using it. Agencies similarly must explain what a person should do to obtain access to their personal information.

A good practice is to also explain how an individual can make a formal privacy complaint, if they think the agency has breached their privacy.

Agencies must not collect personal information unless it is necessary or directly related to their functions or activities. They also need to take all reasonable steps to make people generally aware of why they are collecting the personal information, what they will use the information for, any law authorising or requiring the collection and whether they routinely disclose the personal information, and if so to whom (IPP2). We call this a collection notice. If practicable, the agency should provide the collection notice before, or at the time it collects personal information.

Conclusions

Ipswich City Council substantially complies with the *Information Privacy Act 2009* when collecting personal information. The council is open and transparent about the purposes for which it collects personal information, and to whom it routinely discloses this information. This enhances its accountability and builds community trust and confidence in its personal information handling practices.

Results — collection (IPP2)

The council's privacy statement covers the requirements of IPP2, and gives additional information, for example, when it may disclose personal information and how it protects personal information.

We examined ten forms and ten email links on Ipswich City Council's website. All the email links satisfy IPP2 requirements as they connect to the privacy statement on the website. The statement explains how the council uses personal information it collects. Nine forms meet the requirements of IPP2, with an individual collection notice on the form itself supplemented by information on the council website's privacy statement. The tenth form is partially compliant because it does not give sufficient detail about the entity the council might disclose to.

The council uses online forms to deliver services and collect information for

- payments
- service requests
- development applications
- tenders / quotes.

The council has a webpage for each service, with good collection notices built in. The collection notices require people to 'accept' or 'agree' to the council managing their personal

information as described in the Privacy Statement and Personal Information Digest before they can access the forms. The collection notices usually cross-reference or link to the statement and the digest. These initiatives go beyond the requirements of the *Information Privacy Act 2009*.

The council plans to review forms, the privacy statement and collection notices as part of its overall right to information review.

Results — openness (IPP5)

Ipswich City Council has a particularly good resource to tell people about the personal information that it holds.

Its Privacy Statement lists personal information that the council collects and explains how the council uses and discloses this information.

The *Ipswich City Council Personal Information Digest* is an innovative and clear document. It:

- provides a detailed description of the personal information the council collects
- lists all the departments within the council, the legislative authority for their respective functions and activities, and the personal information they collect
- describes in detail how each branch within the departments uses the personal information it collects
- describes in detail how each branch usually discloses personal information, an additional information service beyond the requirements of IPP5
- cross-references the council's Privacy Statement, which explains how an individual can access documents containing their personal information.

Results — privacy complaints

Ipswich City Council has good policies and procedures for managing privacy complaints. These are clear and detailed and available online. In its Privacy Statement webpage and document, the council provides contact information and explains how it will handle the complaint.

The council also publishes a complaints management policy and procedures on its website. These contain specific sections on privacy complaints.

5.2 Camera surveillance

Introduction

Queensland government agencies collecting personal information in camera surveillance footage must manage their systems in line with the *Information Privacy Act 2009*.

Over the last five years, Ipswich City Council has increased its camera holdings from 420 fixed cameras to 545 fixed cameras and 83 portable audio recording devices as at August 2017. The increase in the council's fixed cameras is consistent with a general trend in all agencies.

Ipswich City Council has three types of camera surveillance –

Safe City Monitoring Facility (public safety)

The Safe City system uses fixed cameras to monitor public locations for public safety. The system is on a specific network that transmits back to a central control room where Ipswich City Council staff and contractors monitor images 24 hours per day / 7 days per week and record footage. Safe City staff can contact the police in real time to try to prevent unsafe or criminal activity, and can make the footage available to the police for criminal detection or investigation, or as evidence for court.

Corporate Surveillance Security System (asset protection)

Ipswich City Council operates the Corporate Surveillance Security System for asset protection, for example, monitoring artworks in a gallery. Cameras send footage to an onsite standalone digital recorder. Authorised persons can access the footage via another network, usually after the fact. Ipswich City Council does not monitor these images live.

Portable audio-visual recording devices (regulatory compliance and staff safety).

Ipswich City Council uses portable audio-visual recording devices for regulatory compliance, for example, inspectors using body-worn cameras while conducting an investigation. Using portable audio-visual recording devices enables agencies to protect their employees from antisocial behaviour and spurious complaints.

We assessed how Ipswich City Council meets its privacy obligations when managing its camera surveillance systems. In particular, we examined:

- whether there is a clear purpose for collecting personal information related to its functions (IPP1)
- collection notices, including if the council has taken all reasonable steps to ensure individuals are generally aware of the purpose for collecting personal information (IPP2)

- whether the council discloses footage in the circumstances the *Information Privacy Act 2009* allows (IPP11)
- how the council protects footage against loss, unauthorised access, use, modification or disclosure and any other misuse (IPP4)
- how the council binds contracted service providers to the privacy principles (chapter 2, part 4 of the *Information Privacy Act 2009*).

Conclusions

The Safe City camera surveillance system is a mature system, with policies, procedures and organisational strategies that have built-in protections for privacy and data security.

The Corporate Surveillance Security System and portable audio-visual recording devices operate without these structural protections. The council has not conducted a privacy impact assessment to identify privacy risks, and develop proportionate controls. Ipswich City Council is exposed to unmanaged privacy risk in these systems.

For all camera surveillance, Ipswich City Council is not fully compliant with the privacy principles in

- advising the public about
 - the use of camera surveillance and
 - access to footage and
- ensuring policies and procedures are implemented fully in practice.

Results — collecting information (IPP1 and IPP2)

Ipswich City Council's camera surveillance systems are at different levels of maturity for managing personal information.

The Safe City camera surveillance (public safety) is a mature system. The council operates the cameras for the stated purposes, and supports this system with policies and procedures, consultation with the community about the way the system operates and with comprehensive staff training. When considering expanding the network, Safe City assesses the need for new cameras and the impacts, including privacy impacts, of installing them. The council described a specific instance where it offered community members an opportunity to visit the Safe City monitoring facility to allay privacy concerns.

The council has not established the same level of support for the other two systems. The council does not have comprehensive policies and procedures, staff training or community

consultation for the Corporate Surveillance Security System or portable audio-visual recording devices.

The council states that it has signage advising people that the Safe City fixed cameras collect personal information. We did not see signage in the vicinity of cameras in the mall during a site visit. We acknowledge that the council is redeveloping the mall.

Ipswich City Council did not comment on collection notices for the Corporate Surveillance Security System or portable audio-visual recording devices.

The council notifies people about the cameras on its website and through the media. The digest describes in detail the information the council collects through the Safe City network, how it uses this information, and its usual disclosure practices. It does not include information about the other types of camera surveillance.

Recommendation 10

We recommend that Ipswich City Council:

within eighteen months, addresses privacy issues in structured and documented policies, procedures and strategies for the Corporate Surveillance Security System and portable audio-visual recording devices.

Recommendation 11

We recommend that Ipswich City Council:

within twelve months, installs physical signs and notices, including for public spaces, buildings, and vehicles, to make people generally aware that it is using cameras to collect personal information in the vicinity of the notices.

Results — storage and security (IPP4)

The Safe City public safety cameras record footage on a series of network video recorders housed at the Safe City Monitoring Facility. The council uses proprietary software, recording footage across several servers. The footage does not exist in a viewable format until the proprietary software re-assembles the image and exports it in a common file format.

The council has several physical security measures to control access to the Safe City monitoring room, including a visitor sign-in and out register and a separate log of visits and

access requests. It has taken other practical steps to control access, for example, restricting delegated authority to handle requests for footage.

Ipswich City Council states that it stores footage locally, and so there is no overseas transfer of information.

The council stores footage from the other cameras, for example recorded by portable audio-visual recording devices, in its corporate memory system, customer request system or on relevant secured storage drives, depending on the process.

Ipswich City Council advised that it:

- assesses all footage, from Safe City or other systems, for retention or disposal
- keeps the footage required for evidence, for example, authorised for release to the Queensland Police Service
- deletes the other footage within 14 days.

Ipswich City Council does not have data security policies, procedures and practical protections similar to Safe City for other types of footage. It has not conducted a privacy impact assessment to identify privacy risks for this footage and develop proportionate privacy protections. For Safe City, the council assesses most of the elements of a privacy impact assessment when it proposes to expand the network, but it does not explicitly name privacy as a consideration in its Safe City Monitoring System Policy.

Recommendation 12

We recommend that Ipswich City Council:

within six months, conducts a privacy impact assessment of all its camera surveillance systems, and develops documented data storage and security strategies to manage any risks that the privacy impact assessment identifies.

Results — access to, use and disclosure of footage (IPP11)

There are two ways in which a person or organisation might seek access to camera footage an agency holds:

- request administrative access through procedures built into the camera surveillance system's operations
- apply under the *Right to Information Act 2009* or *Information Privacy Act 2009*.

The Queensland Police Service is the biggest user of Ipswich City Council's camera footage. Safe City has a close and direct relationship with the service.

The *Information Privacy Act 2009* allows agencies to disclose personal information to a law enforcement agency if the personal information is 'reasonably necessary' for a law enforcement activity. The onus is on the agency holding the information to satisfy itself that the disclosure is reasonably necessary.

The council has a Memorandum of Understanding with the Queensland Police Service for access to Safe City footage. It has a more detailed procedure about granting the Queensland Police Service or external requestors access to the footage.

The procedure refers all requests for Safe City footage to the council's Governance Branch, who considers the requests and determines if the council will provide the information.

The procedure allows one exception. The Safe City Monitoring Room Coordinator or the Risk, Security and Prosecutions Manager may release footage out of hours to the Queensland Police Service only, and only in serious circumstances requiring an immediate response. This exception is consistent with limits on disclosure in IPP11 in the *Information Privacy Act 2009*. The council advised that it documents these disclosures.

When we first examined Safe City, its monitoring officers allowed police officers who they knew to examine footage to determine if relevant footage existed. Safe City did not always require known police officers to produce an access request form counter-signed by a senior officer before permitting this examination. This practice created a risk that a known police officer might view footage for non-work reasons without anyone being aware that this viewing was unauthorised.

In the course of the audit, Safe City introduced a procedure requiring all police officers to sign an entry in the Safe City *Reviews, Copies, Destruction* log, stating that any review or collection of footage is for a police investigation and/or prosecution purpose only. Ipswich City Council does not have procedures governing portable audio-visual recording devices.

Results — contracted service providers

Ipswich City Council uses a private contractor to assist with monitoring the live feed of Safe City cameras. The contract binds the provider to the privacy principles and goes beyond the legislative requirements. For example, the contract requires the providers to notify the council immediately when they receive a privacy complaint about their operations.

Appendices

Appendix 1 – Agency response and action plan	49
Appendix 2 – Audit methodology	61

Appendix 1 – Agency response and action plan

Your reference Rachael Ranghaeata
Our reference OIC Compliance Audit
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Attention: Ms Rachael Ranghaeata
Information Commissioner
Office of the Information Commissioner
PO Box 10143
Adelaide Street
BRISBANE QLD 4000

10 May 2018

Dear Ms Ranghaeata

Re: Right to Information and Information Privacy – Compliance Audit

I refer to your letter dated 24 April 2018, providing Ipswich City Council with a copy of the Office of Information Commissioner's (OIC) Compliance Audit Report and thank you for the opportunity to comment on the proposed report.

I understand that various key stakeholders at Council have worked collaboratively with the OIC during the audit period that occurred from July 2017 to April 2018. It is worth noting that the OIC audit took place during a period of transition for Council, with a change of Mayor and CEO. As such, many of the findings/recommendations of the OIC reflect actions that had already been identified and/or are being implemented at Council.

I have reviewed the proposed report and note its contents. I do not have any material issues with supporting any of the recommendations. Council embraces the opportunity for improvement that this audit provides which aligns with the objectives of the Governance Review as adopted in full by Council on 17 September 2017.

Please find **attached** the Ipswich City Council management response to the report recommendation as requested.

We look forward to proactively engaging with the OIC on a platform of best practice as we take Council forward.

Thank you for the time you and your staff put into this report and recommendations.

Yours faithfully

A handwritten signature in black ink, appearing to read 'Gary Kellar'.

Gary Kellar
ACTING CHIEF EXECUTIVE OFFICER

We recommend:-		ICC response and any proposed management action	ICC nominated owner	ICC nominated completion date
#	Recommendation			
1	<p>within eighteen months, develops and implements an information governance framework and supporting documented policies and procedures to drive right to information and information privacy aims.</p>	<p>Council is in the process of reviewing its approach to information management.</p> <p>The Information and Communications Technology branch developed and published various ICT directives in around October to December 2017, which support this recommendation.</p> <p>Further, since the adoption of the Governance Review in September 2017, various working papers have been submitted to and discussions had with the CEO and key stakeholders regarding Council's approach to information management.</p> <p>The ACEO has proposed the creation of a working group comprising key stakeholders to ensure a holistic approach to information management occurs. The development of a whole of Council Information Management Framework that includes policies and procedures for collection, classification, storage and retention and disposal of all information assets. The ongoing publication of open/public information will form part of the scope of this larger project.</p> <p>Links with Recommendations 3 and 6.</p>	<p>Information and Communications Technology Manager</p> <p>Corporate Services and Risk Manager</p>	<p>30 November 2019</p>

We recommend:-		ICC response and any proposed management action	ICC nominated owner	ICC nominated completion date
#	Recommendation			
2	<p>within twelve months, designs and implements training on right to information and information privacy:</p> <ul style="list-style-type: none"> • general obligations • policies and procedures specific to the council for inclusion in its induction and awareness training, mandatory for all staff. 	<p>Council has already commenced its review of the content of its induction and awareness training programs as a result of the Governance Review adopted by Council in full on 19 September 2017.</p> <p>Preliminary discussions have been had regarding the content of right to information delivery mechanisms going forward.</p> <p>It has been identified that delivery mechanisms will include / can include the formal induction program, general refresher / awareness training program and Line of Sight I'm Aware Sessions.</p> <p>It is anticipated that the content of this training will be creating over the next couple of months with inclusion in induction/awareness training being rolled out at the start of the 2018/2019 financial year. Ongoing monitoring of this training will then be undertaken to ensure content is appropriate for audiences and systematic completion of training covering all Council employees.</p>	<p>Corporate Services and Risk Manager</p> <p>Risk and RTI Manager</p> <p>Organisational Development Manager</p>	<p>1 June 2019</p>

We recommend:-		ICC response and any proposed management action	ICC nominated owner	ICC nominated completion date
#	Recommendation			
3	within eighteen months, implements performance measures for access to information and privacy principles aligned with its corporate planning and reporting framework.	See response to Recommendation 1. It is understood that the OIC would like to see a clear identification of the number of data sets based on information classes and percentage published as a measure to show ongoing information publication. This requirement will form part of the scope of the information management project.	Information and Communications Technology Manager Corporate Services and Risk Manager	30 November 2019
4	within three months, makes its right to information webpage and statement of commitment to right to information more visible and prominent on its website.	During the course of the OIC Compliance Audit it was identified that the Information and Communications Technology (ICT) branch had identified and were in the process of scheduling a program of works to update the content/layout of Council's website. The position of the right to information webpage had been flagged for consideration in this re-design.	Corporate Services and Risk Manager	1 July 2018
5	within three months, promotes administrative access arrangements on its right to information webpage, ahead of directing people to the legislative application process.	In light of recommendations 4 and 5, intend to make this requested change a priority. Council is taking the opportunity and has commenced, a review of the full content of its right to information webpage before altering its position on its website.	Information and Communications Technology Manager	

We recommend:-		ICC response and any proposed management action	ICC nominated owner	ICC nominated completion date
#	Recommendation			
6	<p>within eighteen months:</p> <ul style="list-style-type: none"> • identify and classify information assets • ensure it publishes information that is significant, appropriate and accurate. 	<p>See response to Recommendation 1. The Information and Communications branch introduced an ICT Directive titled "ICC /CT Information Classification and Handling Directive" in December 2017. This Directive identifies 4 information classification levels (Most Confidential, Confidential, Restricted and Public). Council will, as part of the Information Management project continue to implement and apply these classification levels.</p> <p>The Information and Communications branch has also implemented an Open Data Policy across Council that leverages the Creative Commons License framework. Council currently publishes in excess of 70 data sets to data.gov.au Open Data Portal.</p>	<p>Information and Communications Technology Manager</p> <p>Manager, ICT Contracts and Governance Information Security Officer</p>	<p>30 November 2019</p>

<p>7 within six months, populate the publication scheme with significant, accurate and appropriate information, with direct links to the information.</p>	<p>It is noted that the OIC Compliance Audit found that Council's publication scheme addressed legislative requirements in its format and general structure. The area of improvement related to the linking of documentation held in other locations of Council's website into the publication scheme descriptions of information classes.</p> <p>As the actual information/documentation is published and readily accessible and searchable on Council's website, Council had identified to review the content/format of the publication scheme and links within the website as part of the Information and Communications Technology branch review of Council's website.</p> <p>In light of this recommendation, Council will review the content of the publication scheme and identify any additional links to information classes necessary (in conjunction with the review being undertaken for the implementation of Recommendations 4 and 5). This should be completed by the end of the 2017/2018 financial year. Council's understanding from discussions with the OIC was that this recommendation could be completed by ensuring all information classes have links to information within the website.</p>	<p>Corporate Services and Risk Manager Information and Communications Manager</p>	<p>1 July 2018</p>
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We recommend:-		ICC response and any proposed management action	ICC nominated owner	ICC nominated completion date
#	Recommendation			
8	<p>within twelve months, review its template documents and manual for application handling and ensure the documents are accurate, up-to-date and support legislatively compliant application handling and good practice.</p>	<p>Any further work relating to the Publication Scheme will be something captured within Council's proposed Information Management project (as identified at Recommendation 1 and 6).</p> <p>Council has commenced a review of its template documents and manual for application handling. As discussed with the OIC during its compliance audit, templates are being reviewed as they are used to ensure accuracy and archiving of any obsolete documents. A more comprehensive and systematic review of this documentation will be undertaken in the second half of 2018. The review should be completed by the end of 2018.</p>	<p>Risk and RTI Manager RTI Officer</p>	<p>1 June 2019</p>

We recommend:-	ICC response and any proposed management action	ICC nominated owner	ICC nominated completion date
<p data-bbox="289 1566 313 1822"># Recommendation</p> <p data-bbox="354 1157 532 1759">9 within twelve months, communicate interactively with all Council departments about their roles and responsibilities in response to applications for information made under the <i>Right to Information Act 2009</i> (Qld) or <i>Information Privacy Act 2009</i> (Qld).</p>	<p data-bbox="354 659 418 1146">This recommendation is linked with Recommendation 2.</p> <p data-bbox="443 659 581 1146">It is proposed to include in the induction and awareness training on right to information and information privacy and roles and responsibilities content.</p> <p data-bbox="605 659 743 1146">In addition to this, Council has already started to deliver interactive/face to face information sessions with Council departments, details as follows:</p> <ul data-bbox="768 659 971 1146" style="list-style-type: none"> • Executive Assistants – Completed 2 March 2018; • Development and Planning Branch – Scheduled for 23 May 2018; • Health, Security and Regulatory Services Department – Scheduling for June 2018. <p data-bbox="995 659 1198 1146">Council's Line of Sight Program is establishing a departmental information sharing program through already established branch/department meetings, which will also be used as a conduit for these interactive/face to face information sessions.</p> <p data-bbox="1222 659 1317 1146">Council has a total of 8 Departments. Council will endeavour to complete these information sessions by the end of 2018.</p>	<p data-bbox="354 438 456 638">Corporate Services and Risk Manager</p> <p data-bbox="513 491 581 638">Risk and RTI Manager</p>	<p data-bbox="354 279 378 422">1 June 2019</p>

We recommend:-		ICC response and any proposed management action	ICC nominated owner	ICC nominated completion date
#	Recommendation			
10	within eighteen months, addresses privacy issues in structured and documented policies, procedures and strategies for the Corporate Surveillance Security System and portable audio visual recording devices.	Council is in the process of undertaking a privacy impact assessment in relation to the Corporate Security Systems and portable audio visual recording devices. Once completed it will develop and introduce documented policies and procedures and training of operators to ensure they are aware of their obligations and best practice approaches.	Safe City and Corporate Security Manager	30 November 2019

We recommend:-		ICC response and any proposed management action	ICC nominated owner	ICC nominated completion date
#	Recommendation			
11	<p>within twelve months, installs physical signs and notices, including for public spaces, buildings, and vehicles, to make people generally aware that it is using cameras to collect personal information in the vicinity of the notices.</p>	<p>Signs and stickers (including collection notices) have been designed with the view of implementing this calendar year. Signs will be placed on key entry points in camera located suburbs, and stickers placed on key poles (i.e. near bus stops/taxi ranks etc.)</p> <p>The signs will include the sample of wording as per below (considered by the OIC during the audit process) and include Council logo and a depiction of a camera. There are two slight variations depending on the camera system (indoor /outdoor):</p> <p>"IMPORTANT NOTICE- Public Safety Cameras". The Ipswich City Council is collecting your personal information through a public safety camera system in use in this area. The information collected is being utilised for the purposes of public safety, crime detection and prevention.</p> <p>Your personal information will only be accessed by persons who have been authorised to do so. This information may be provided to the Queensland Police Service for investigation and or prosecution purposes. Your information will not be given to any other party or agency unless required by law. -Your personal information is handled in accordance with the Information Privacy Act 2009. For further information contact the Ipswich City Council on 3810 6666"</p>	Safe City and Corporate Security Manager	1 June 2019

We recommend:-		ICC response and any proposed management action	ICC nominated owner	ICC nominated completion date
#	Recommendation			
12	<p>within six months, conducts a privacy impact assessment of all its camera surveillance systems, and develops documented data storage and security strategies to manage any risks that the privacy impact assessment identifies.</p>	<p>Council has undertaken a review of the OIC website that provides information regarding a Privacy Impact Assessment and is developing and conducting a Privacy Threshold / Impact Assessment on its Camera Surveillance Systems.</p> <p>Any shortcomings identified through this assessment will be then actioned.</p> <p>It is noted that the Public Safety Surveillance Camera System (Safe City Facility) and Video Management System has been assessed and security and privacy mechanisms exist comprising restricted data storage, access security, proprietary video software/platform and retention and disposal policies/procedures. Council will look at developing similar processes for other Council camera systems where required.</p>	<p>Safe City and Corporate Security Manager</p>	<p>30 December 2018</p>

Appendix 2 – Audit methodology

Attached to the engagement letter to Ipswich City Council, 21 July 2017

Background

The *Right to Information Act 2009* (Qld) requires agencies to push information into the public domain and to disclose information unless there is an over-riding public interest not to do so. The *Information Privacy Act 2009* (Qld) requires public sector agencies to safeguard the handling of personal information.

Objective

The objective of the audit is to establish whether the Ipswich City Council is complying with the prescribed requirements of the legislation, to identify areas of good practice, and make recommendations about improvement opportunities.

Scope

The audit will cover the council's policies and procedures for right to information and information privacy information handling practices, for example:

- governance (leadership, governance mechanisms, information management including proactive identification and release of information holdings, policies, procedures, delegations and roles and responsibilities of key personnel and training).
- accountability and performance monitoring systems.

We may also examine whether the council is maximising disclosure. This includes reviewing the statistical reporting (including internal reporting and annual reporting under s. 185 of the *Right to Information Act 2009* (Qld)) and the administrative access schemes. We may also review how the council consults consultation with communities and industry stakeholders as to their information needs and information management issues,

The audit may assess compliance with the requirements for:

- an agency publication scheme (s. 21, *Right to Information Act 2009* (Qld))
- an agency disclosure log (s. 78 *Right to Information Act 2009* (Qld))
- access and amendment applications (chapter 3, parts 2-7 of the legislation)
- review processes, including internal review of decisions under the legislation (chapter 3, part 8 of the legislation).

The audit will examine the council's personal information handling practices including technologies, programs, policies, systems and procedures to review privacy related issues, and agency compliance with the privacy principles. We may also consider how the council operates any camera surveillance systems in accordance with the privacy principles and manages access applications for footage.

Criteria for assessing compliance

We assess an agency against the requirements of the legislation, and any subordinate guidelines or instruments made pursuant to the legislation.

Where the legislation states that the agency must meet a particular requirement, the audit tests whether the agency complies with that requirement.

Where the legislation indicates that the agency should adopt a particular approach, the audit will make a qualitative assessment of the agency's approach.

Most requirements are summarised in the electronic audit / self-assessment tool available on our website.

Process

The Director, Audit and Evaluation will work with an experienced audit team and complete the testing program. The audit team will liaise with the council's nominated contact officer to coordinate access to documentation and organise interviews with council officers. The team may gather appropriate evidence through the following processes:

- discussions with relevant staff and management about right to information and information privacy policies, procedures, systems and operations
- discussions with, and/or survey of, council staff, and community and relevant stakeholders about perceptions of agency openness and transparency, and protection of personal information
- discussions with, or survey of, applicants
- observation of right to information and information privacy handling practices
- examination of the council's website including publication schemes, disclosure logs and arrangements for administrative access
- review of desktop audit recommendations and the council's response
- examination of the council's intranet
- review of statistical records/reporting
- testing of a sample of application and internal review files.

The audit team will discuss the findings with the contact officer progressively during the audit. If necessary, we will provide papers and/or a briefing to the council management before drafting the report.

Audit and Risk Management Committee	
Mtg Date: 13.02.2019	OAR: YES
Authorisation: Andrew Knight	

Objective: A5291270

31 January 2019

MEMORANDUM

TO: CHAIRPERSON, AUDIT AND RISK MANAGEMENT COMMITTEE

FROM: CHIEF OPERATING OFFICER (FINANCE AND CORPORATE SERVICES DEPARTMENT)

RE: QUEENSLAND AUDIT OFFICE FINAL MANAGEMENT REPORTS 2017-2018

INTRODUCTION:

This is a report by the Chief Operating Officer (Finance and Corporate Services Department) providing an update on the audit of Ipswich City Council, Ipswich City Properties Pty Ltd, Ipswich City Developments Pty Ltd, Ipswich City Enterprises Pty Ltd, Ipswich City Enterprises Investment Pty Ltd and Ipswich Motorsport Park Pty Ltd financial statements for the 2017-2018 financial year.

BACKGROUND:

The Queensland Audit Office (QAO) has completed its audit of Council and the controlled entities financial statements for the 2017-2018 financial year. The Auditor-General has now written to the Interim Administrator providing a copy of the final management report comprising a summary of issues formally reported to management relating to internal controls and financial reporting matters for attention.

Section 213 of the *Local Government Regulation 2012* provides as follows:

- (1) This section applies if the auditor-general gives the mayor of a local government a copy of the auditor-general's observation report about an audit of the local government's financial statements.
- (2) An auditor-general's observation report, about an audit of a local government's financial statements, is a report about the audit prepared under section 54 of the *Auditor-General Act 2009* that includes observations and suggestions made by the auditor-general about anything arising out of the audit.
- (3) The mayor must present a copy of the report at the next ordinary meeting of the local government.

The reports for Ipswich City Council and Council's controlled companies were formally presented by the Interim Administrator at the Council Ordinary Meeting on 29 January 2019 as required by Section 213 of the Regulation. They were referred to the Audit and Risk Management Committee for consideration and further recommendations as to follow-up action.

In addition, attached are the final management reports for Council's controlled entities, Ipswich Art Foundation and Ipswich Art's Foundation Trust.

ATTACHMENT:

Name of Attachment	Attachment
Final Management Report - Ipswich City Council	Attachment A
Final Management Report - Ipswich City Properties Pty Ltd	Attachment B
Final Management Report - Ipswich City Developments Pty Ltd	Attachment C
Final Management Report - Ipswich City Enterprises Pty Ltd	Attachment D
Final Management Report - Ipswich City Enterprises Investment Pty Ltd	Attachment E
Final Management Report - Ipswich City Motorsport Park Pty Ltd	Attachment F
Final Management Report - Ipswich Art Foundation	Attachment G
Final Management Report - Ipswich Art's Foundation Trust	Attachment H

RECOMMENDATION:

That the Audit and Risk Management Committee review the final management report and provide further recommendation for follow-up action as necessary.

Andrew Knight
CHIEF OPERATING OFFICER
(FINANCE AND CORPORATE SERVICES DEPARTMENT)

Your ref:
Our ref: 2018-4167
Patrick Flemming 3149 6041

16 January 2019

Mr G Chemello
Interim Administrator
Ipswich City Council
PO Box 191
IPSWICH QLD 4305

Dear Mr Chemello

Final Management Report for Ipswich City Council (ICC)

We have completed our 2018 financial audit for Ipswich City Council (ICC). I issued an unmodified audit opinion on your financial statements, which included a key audit matter detailing our audit response to identified risks associated with charges made by the Crime and Corruption Commission against current and former employees and councillors.

The purpose of this letter is to provide the council with details on audit matters and other important information related to the audited financial statements.

Reporting on issues

Issues and other matters formally reported to management and an update on actions taken by management to resolve these issues is included as Appendix A to this letter. A status update on previously reported issues is included as Appendix B. Our rating definitions for internal control deficiencies is shown in Appendix C.

Report to parliament

Each year we report the results of all financial audits and significant issues to parliament.

We will be issuing a report to parliament incorporating your entity. In this report, we will comment on the results of our audit of your financial report, financial position, performance and sustainability matters, and any significant internal control issues we identified. This report is prepared in accordance with the *Auditor-General Act 2009*.

Audit fee

As discussed at the Audit Committee meeting on 28 November 2018, the final audit fee for this year is \$475 500 exclusive of GST (2017: \$275 000).

We would like to thank you and your staff for their engagement in the audit.

If you have any questions about this letter or would like to discuss any matters regarding our audit service, please contact me on 3149 6041 or Lisa Fraser on 3149 6132.

Yours sincerely

A handwritten signature in blue ink, appearing to read 'P. Flemming', written in a cursive style.

Patrick Flemming
Sector Director

cc: Mr C Dill, Acting Chief Executive Officer, Ipswich City Council

Mr W Agnew, Director-General, Department of Local Government, Racing and Multicultural Affairs (provided under s54(4)(c) of the *Auditor-General Act 2009*)

Appendix A

New issues identified since our interim management letter dated 19 June 2018

This table provides you with a summary of issues that we have formally reported to management.

Internal control issues - Significant Deficiencies

Ref	Issue	Our recommendation	Status
1.	<p>No policies or procedures in relation to developer infrastructure contributions</p> <p><i>(Control environment)</i></p> <p>We reviewed systems and processes over the assessment and collection of developer infrastructure contributions. We identified that other than the requirements of the <i>Planning Act 2016</i>, Ipswich Planning Scheme and the Adopted Infrastructure Charges Resolution there are no documented policies or procedures over this area. This included policies or procedures for:</p> <ul style="list-style-type: none"> • assessing, reviewing and approving a development application from its receipt, to calculating, approving and issuing an infrastructure charge notice • calculating fee variations • approving fee variations and identifying instances where higher delegations / review may be required • monitoring infrastructure charge notices to assess if revenue is due and payable • collecting outstanding charges for completed developments • reporting over the completeness and collection of contributions revenue • reconciling Pathway, ICN Register and Infrastructure Agreement Registers. <p>Implication</p> <p>Without policies or procedures, there is a lack of consistent direction and governance.</p>	<p>Policies and procedures should be developed and documented to reflect the processes for assessing, levying, monitoring, collecting, reporting and reconciling developer contributions revenue to supplement the requirements as set out in the <i>Planning Act 2016</i>, Ipswich Planning Scheme and the Adopted Infrastructure Charges Resolution.</p>	<p>Management Comment:</p> <p>The Adopted Infrastructure Charges Resolution includes guidance on the processes to levy charges and calculate offsets and refunds. It is agreed that a procedure be prepared to ensure consistency in the areas of recalculating infrastructure charges, monitoring of outstanding charges and taking compliance action to supplement the requirements as set out in the <i>Planning Act 2016</i>, Ipswich Planning Scheme and the Adopted Infrastructure Charges Resolution.</p> <p>Status: Management undertaking corrective action.</p> <p>Responsible person: Acting City Planner</p> <p>Action date: 30 June 2019</p>

Ref	Issue	Our recommendation	Status
2.	<p>Reconciliation of ICN Register to Pathway for outstanding developer infrastructure contributions</p> <p><i>(Control activities)</i></p> <p>When a development application is approved the details of the development, including the calculated developer contribution charge, as per the Register of Fees and Charges, is entered into Pathway. However the developer contribution charge is not recognised in the general ledger until the works are completed, at which time the charge becomes due and payable.</p> <p>Calculated developer contributions captured and reported in Pathway as at 31 August 2018 was \$302 million. This report includes development applications dating back to 2001. A Register of Infrastructure Charge Notices (ICN) for trunk infrastructure is also maintained. As at 13 June 2018, calculated developer contributions as per this Register were \$294 million.</p> <p>Certain details contained in the ICN Register are required to be maintained under the <i>Planning Act 2016</i>. Due to software limitations in the Pathway Client module and the complexity of the legislative requirements for infrastructure charges, the ICN Register is maintained manually in an Excel spreadsheet.</p> <p>Various details regarding each development application and calculated contributions are the same in both Pathway and the manual ICN Register and in theory, the outstanding balances as per the manual ICN Register should be consistent and reconcile to Pathway. We identified numerous differences between the ICN Register and Pathway. These differences mainly resulted from balances being receipted in Pathway but not being updated in the ICN Register and some development applications not being included in the Register.</p> <p>It was also identified that there were numerous applications included in both Pathway and the ICN Register that had lapsed, or had lapsed and been replaced with a new application and hence included twice. These lapsed applications are still reported in the contributions report.</p>	<ol style="list-style-type: none"> 1. A quarterly reconciliation should be performed between the ICN Register and Pathway to ensure the completeness and accuracy of any calculated infrastructure contributions that are outstanding. 2. A review should be performed to: <ul style="list-style-type: none"> • assess if there are any available options to enable the ICN Register to be maintained in Pathway whilst satisfying the information requirements of the <i>Planning Act 2016</i> and therefore avoiding the need for a separate ICN Register. • determine the ability for the offset transactions in the IA Registers to be recognised in Pathway to avoid inconsistency between Pathway and IA Registers. As a minimum, transactions in the IA Register should be reconciled to Pathways. • determine the ability to reconcile infrastructure credits in IA Registers to contributed assets in the ICC general ledger. 	<p>Management Comment:</p> <p>Agreed that process and systems improvements, including consideration of the inclusion of the ICN register in the functionality in Pathway including offset transactions and infrastructure credits be undertaken.</p> <p>Agreed a quarterly reconciliation process be implemented.</p> <p>Status: Management undertaking corrective action.</p> <p>Responsible person: Acting City Planner</p> <p>Action date: 30 September 2019</p>

Ref	Issue	Our recommendation	Status																																			
	<p>We also noted that council maintains separate Infrastructure Agreements and Infrastructure Agreement Registers (IA Registers). These are used to track infrastructure credits allocated to developers for contributed assets. Infrastructure credits are not offset against developer contribution balances in Pathway even though council has received assets, in lieu of cash, to settle this charge. Consequently, transactions that have already been settled are incorrectly appearing as outstanding debts in Pathway and the ICN Register.</p> <p>Implication</p> <p>Council's lack of effective processes is unnecessarily complicating the monitoring of calculated developer contributions.</p> <p>A complex process without regular reconciliations also means council is unable to easily determine projected revenue from developments.</p>																																					
3.	<p>Lack of transparency in calculation of fee variations</p> <p><i>(Control activities)</i></p> <p>Under sec 1.3 of the ICC approved Register of Fees and Charges, upon written request by an applicant, the City Planner, relevant Branch Manager or Team Coordinator has the authority to determine to wholly or partially reduce a Development Application Fee where a strict application of the scheduled fees, in their opinion, is unfair or unreasonable. During the past five years the following discounts on developer application fees have been provided:</p> <table border="1" data-bbox="319 1047 991 1203"> <thead> <tr> <th>Financial Year</th> <th>Number of variations</th> <th>Total Prescribed Fees</th> <th>Total Fee Charged</th> <th>Total Variations</th> </tr> </thead> <tbody> <tr> <td>2014</td> <td>81</td> <td>1,279,058</td> <td>538,299</td> <td>740,759</td> </tr> <tr> <td>2015</td> <td>74</td> <td>4,194,914</td> <td>1,501,785</td> <td>2,693,130</td> </tr> <tr> <td>2016</td> <td>83</td> <td>12,644,364</td> <td>2,452,894</td> <td>10,191,470</td> </tr> <tr> <td>2017</td> <td>95</td> <td>3,448,469</td> <td>444,614</td> <td>3,003,855</td> </tr> <tr> <td>2018</td> <td>85</td> <td>2,683,781</td> <td>811,036</td> <td>1,872,745</td> </tr> <tr> <td>Total</td> <td>418</td> <td>24,250,586</td> <td>5,748,628</td> <td>18,501,958</td> </tr> </tbody> </table> <p>Limited documentation was available to support the calculation, determination and justification of the fee variations.</p>	Financial Year	Number of variations	Total Prescribed Fees	Total Fee Charged	Total Variations	2014	81	1,279,058	538,299	740,759	2015	74	4,194,914	1,501,785	2,693,130	2016	83	12,644,364	2,452,894	10,191,470	2017	95	3,448,469	444,614	3,003,855	2018	85	2,683,781	811,036	1,872,745	Total	418	24,250,586	5,748,628	18,501,958	<p>A procedure should be prepared to support the Fees and Charges Register in the determination of fee variations. The procedure should include:</p> <ol style="list-style-type: none"> 1. A requirement for a detailed analysis and justification of the fee variation along with a request from the relevant applicant on a form. 2. A methodology for determining a variation request, including a focus on consistency between variations. 3. Council should consider aligning the approval of fee variations to financial delegations to ensure staff with appropriate authority and seniority are considering variations. 	<p>Management Comment:</p> <p>Agreed that a procedure be prepared to guide the fee variation process for consistency and ensure that this procedure matches financial delegations.</p> <p>It should also be noted that additional corrective actions have already been undertaken to address the scale of variations that had been processed in the past including:</p> <ul style="list-style-type: none"> • The introduction of a contributions cap for major developments which will reduce the scale and need for fee variations for particular major projects.
Financial Year	Number of variations	Total Prescribed Fees	Total Fee Charged	Total Variations																																		
2014	81	1,279,058	538,299	740,759																																		
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Ref	Issue	Our recommendation	Status
	<p>We also noted variations were not always consistent between similar applications. There did not appear to be a clear and transparent process for determining the final fee charged. Most fee variations were approved by the relevant Team Coordinator.</p> <p>Implication</p> <p>Without a clear, consistent and transparent process for the calculating and determining of fee variations, council is exposed to unnecessary risk as well as potential bias.</p>	<p>4. A requirement to maintain and collate appropriate supporting documentation to support the calculation, determination, justification and approval of the fee variation.</p> <p>Further consideration should be given to section 4 of the Register of Fees and Charges regarding Development Planning Application Fees with a view to ensuring that the prescribed fees are reflective of council's recovery of costs for assessing these applications.</p> <p>Where variations are given, details of the scale and reasoning for variations should be included in quarterly reporting to the City Planner and Chief Executive Officer and such reporting should be considered in the preparation of fees and charges for the coming financial year.</p>	<ul style="list-style-type: none"> • A recommendation for an adjustment to the fee for change applications which is to be presented to the December round of Council meetings. <p>It is considered that these measures will significantly reduce the frequency and value of variations.</p> <p>Status: Management undertaking corrective action.</p> <p>Responsible person: Acting City Planner</p> <p>Action date: 30 June 2019</p>

Ref	Issue	Our recommendation	Status
4.	<p>Enterprise Risk Management (re-raised with increased risk rating)</p> <p><i>(Risk assessment)</i></p> <p>A deficiency was raised during our interim audit in relation to Enterprise Risk Management. At this time we understood that the go live date for all risk registers being reviewed, approved and operational in the CAMMS system was 1 July 2018. This process has since been delayed. We understand that strategic risks are still to be approved and operational risks have been approved and are in the process of being entered into CAMMS. Stage 2, being the development of a Fraud Risk Register and control and risk management plans has not yet commenced.</p> <p>It is noted that a Fraud and Corruption Control Framework is currently being developed and the Complaint Management Policy is in the process of being reviewed, however, neither of these documents are finalised.</p> <p>Implication</p> <p>Risk management is a critical and integral part of good management practice and corporate governance.</p>	<p>We recommend that council's overall Enterprise Risk Management be finalised, approved and implemented as a matter of priority. This includes:</p> <ul style="list-style-type: none"> • Strategic and Operational Risk Registers • Fraud and Corruption Control Framework • Fraud Risk Register • Fraud Control Plan • Control and risk treatment plans • Complaints Management Policy 	<p>Management Comment:</p> <p>Management agrees that Council's Enterprise Risk Management be finalised as a priority including adoption of Council's Strategic Risks</p> <p>All operational risk registers were live in CAMMS by 30 June as agreed and Council is now moving into Stage 2 being the development of the fraud risk register, control plans and embedding risk management across the organisation.</p> <p>To enable this, Risk Management has been identified as a key Transformational Project as part of Council's and the Interim Management Committee's improvement projects.</p> <p>Status: Management undertaking corrective action.</p> <p>Responsible person: Corporate Governance and Risk Manager</p> <p>Action date: 31 December 2019</p>

Ref	Issue	Our recommendation	Status
5.	<p>Monitoring of Arrangements with Beneficial Enterprises and Other Entities <i>(Monitoring)</i></p> <p>We identified a relationship with Cherish the Environment Foundation Limited (Cherish) and requested council to assess whether council had control or significant influence over the entity, as per the definitions in the relevant accounting standards. This resulted in Cherish being assessed as a controlled entity of council.</p> <p>Implication</p> <p>Without processes in place for actively monitoring agreements and arrangements with beneficial enterprises and other organisations, council may not be appropriately disclosing all its related party relationships in the financial statements as required by AASB 124 <i>Related Party Transactions</i>.</p>	<p>Council should review and understand its relationship with all organisations that it has an interest in. Council should actively monitor the activities of all these organisations, including for changes in constitutions, which may result in a change in council's relationship with the organisation and the council being deemed to have control or significant influence.</p>	<p>Management Comment:</p> <p>Agreed that Council will review and monitor relationships with organisations Council has an interest in.</p> <p>Status: Management undertaking corrective action.</p> <p>Responsible person: Chief Operating Officer F&CS and Executive Leadership Team</p> <p>Action date: 30 June 2019</p>

Internal control issues - Deficiencies

Ref	Issue	Our recommendation	Status
6.	<p>Payments made to a community organisation</p> <p><i>(Control environment)</i></p> <p>We identified that council is providing financial support to a community organisation for the funding of their annual budget deficit. Council has an agreement with this organisation dated 30 March 2008. This agreement provides for council to approve the organisation's annual budget and to make an advance payment if there is a budget deficit each financial year.</p> <p>The organisation is required to provide a quarterly report to council detailing all revenue and expenses for the budget year to date and provide council a copy of its annual report. Since 2014–15, approximately \$343 533 has been paid by council to this organisation of which \$222 786 is attributable to the payment of their budget deficit.</p> <p>Of the organisation's six directors, five directors are either current or former employees of council. We understand that these directors are not appointed as representatives of council and council is not a member of this organisation.</p> <p>Implication</p> <p>The structure of this agreement may unnecessarily expose council to increased financial and reputational risks.</p> <p>Potential or perceived conflicts of interest could exist.</p>	<p>Management should review the appropriateness of this agreement.</p> <p>Management should also review the policy on outside employment to ensure it adequately covers these arrangements. Any delegated approval given under the policy should consider whether a conflict or perceived conflict of interest exists or has the potential to exist.</p> <p>In addition, management should ascertain whether any other similar arrangements exist across council and ensure a record of these is centrally maintained.</p>	<p>Management Comment:</p> <p>Agreed – A recommendation has been made by council officers to the Audit & Risk Management Committee to request the CEO to review this agreement.</p> <p>Management will review its outside employment procedure to ensure it adequately covers these or similar arrangements.</p> <p>Responsible officer: Chief Operating Officer WPR</p> <p>Status: Management undertaking corrective action.</p> <p>Action date: 30 June 2019</p>

Ref	Issue	Our recommendation	Status
7.	<p>Completeness and existence exceptions in relation to artwork <i>(Control activities)</i></p> <p>We identified the following deficiencies:</p> <ul style="list-style-type: none"> • Four donations from IAFT in December 2017, totalling \$43 000, were not recognised in the Council asset register at 30 June 2018. • The portable and attractive register does not include artwork. A "Below Threshold Report" is partially developed but does not include a complete listing. Therefore, no record is maintained in Oracle of all artwork below the recognition threshold of \$1 000. • Audit inspected five pieces of artwork on the walls of council buildings which could not be located on the asset register, work in progress or the below asset threshold report. The value of these assets are therefore unknown to audit. • Audit inspected one piece of artwork on the walls of council buildings, which had been retired from the asset register (with a cost greater than the recognition threshold). • The most valuable piece of artwork held by ICC is placed in the Art Gallery Boardroom and not in a space for public viewing. • The asset register includes artwork that has been capitalised with costs below the recognition threshold. • A donation from IAFT was not recognised in the council asset register as the donation consisted of two horns. When dividing the value (\$1 500) between the two horns, the value per horn falls below the recognition threshold. It is unlikely the horns would be separated for sale or disposal and therefore, should be recognised as one asset, with a value greater than recognition threshold. 	<p>It is recommended that:</p> <ul style="list-style-type: none"> • artworks with a value less than \$1 000 are added to the portable and attractive register • the asset register is cleansed to ensure only assets above the recognition threshold are recorded • all donations from IAFT are reviewed and recognised in the asset register or portable and attractive register • analyse artworks / collections to determine if the value is based on the collection as a whole, or individual components • ensure large value assets are displayed to allow for public viewing and enjoyment. 	<p>Management Comment:</p> <p>Council will undertake a review in conjunction with the Director of Ipswich Art Gallery of the art registers and donation process from Ipswich Arts Foundation.</p> <p>Management will need to consider whether it's appropriate to manage the art collection in the below threshold register or place reliance on Art Gallery listings.</p> <p>Further response to be provided after consultation with the Director of Ipswich Art Gallery.</p> <p>Status: Management undertaking corrective action.</p> <p>Responsible person: Art Gallery Director, Finance Manager</p> <p>Action date: 31 March 2019</p>

Ref	Issue	Our recommendation	Status
	<p>Implication</p> <p>Without a register for portable and attractive artwork there is an increased risk of misappropriation of assets.</p> <p>A lack of effective processes in place for recognising and recording assets of all values, leads to over/understatement of asset balances.</p>		
8.	<p>Bank reconciliation deficiencies</p> <p><i>(Control activities)</i></p> <p>We identified the following exceptions with bank reconciliations:</p> <ul style="list-style-type: none"> • The general bank reconciliation was reviewed more than 5 weeks after month end on two separate occasions • The trust bank reconciliation was reviewed more than 5 weeks after month end on two separate occasions • The June general bank reconciliation included 17 unpresented cheques more than 15 months old, which, in accordance with council policy, should have been written off. <p>Implication</p> <p>If the reconciliations are not being reviewed in a timely manner, there is increased risk that errors in the bank reconciliation will not be detected.</p> <p>Long outstanding unpresented cheques, though small in value, could indicate errors, omissions and/or possible fraudulent activities.</p>	<p>It is recommended that:</p> <ul style="list-style-type: none"> • reconciling items in the bank reconciliation are monitored and actioned in accordance with council work instructions and timeframes; and • bank reconciliations are reviewed in a timely manner 	<p>Management Comment:</p> <p>Agreed - Council will ensure timely signing of bank reconciliations. Unpresented cheques process was delayed due to staff changes and is currently being corrected and maintained.</p> <p>Status: Management undertaking corrective action.</p> <p>Responsible person: Finance Manager</p> <p>Action date: 31 March2019</p>
9.	<p>Untimely processing of disposals when renewing an asset</p> <p><i>(Control activities)</i></p> <p>When testing a sample of capitalised projects, four projects were identified as renewals requiring an associated disposal.</p>	<p>Processes be updated to ensure that assets are disposed of when they are physically scrapped or no longer in use.</p>	<p>Management Comment:</p> <p>Council will again further review the decommissioning process between Works, Parks and Recreation Department and Infrastructure Services Department to ensure timely decommissioning.</p>

Ref	Issue	Our recommendation	Status																				
	<p>It was noted that three of the four projects only had the disposal processed following enquiries from audit.</p> <table border="1" data-bbox="323 394 949 529"> <thead> <tr> <th>Project</th> <th>Audit Enquiry</th> <th>Decommissioned Date</th> <th>Capitalisation Date</th> <th>Certificate of Practical Completion</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>5 April 2018</td> <td>9 and 10 April 2018</td> <td>15 March 2017</td> <td>24 March 2016</td> </tr> <tr> <td>2</td> <td>5 April 2018</td> <td>6 and 9 April 2018</td> <td>11 October 2017</td> <td>24 July 2017</td> </tr> <tr> <td>3</td> <td>25 September 2018</td> <td>3 October 2018</td> <td>Adjustment to existing network assets</td> <td>8 July 2017</td> </tr> </tbody> </table> <p>We have previously raised similar issues with council on the decommissioning process and delays.</p> <p>Implication</p> <p>Untimely disposals can result in misstatement of asset balances.</p>	Project	Audit Enquiry	Decommissioned Date	Capitalisation Date	Certificate of Practical Completion	1	5 April 2018	9 and 10 April 2018	15 March 2017	24 March 2016	2	5 April 2018	6 and 9 April 2018	11 October 2017	24 July 2017	3	25 September 2018	3 October 2018	Adjustment to existing network assets	8 July 2017		<p>Status: Management undertaking corrective action.</p> <p>Responsible person: Business Accounting and Asset Manager (WPR)</p> <p>Action date: 31 March 2019</p>
Project	Audit Enquiry	Decommissioned Date	Capitalisation Date	Certificate of Practical Completion																			
1	5 April 2018	9 and 10 April 2018	15 March 2017	24 March 2016																			
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3	25 September 2018	3 October 2018	Adjustment to existing network assets	8 July 2017																			
10.	<p>Insufficient action taken for long outstanding WIP projects (re-raised from FY17 Final Management Letter) (Monitoring activities)</p> <p>We identified a large number of projects had not incurred any expenditure for a substantial amount of time.</p> <p>The table below is a summary of our findings:</p> <table border="1" data-bbox="323 1008 915 1232"> <thead> <tr> <th>Time since money was last spent on project</th> <th>Number of projects</th> <th>Dollar value of projects</th> </tr> </thead> <tbody> <tr> <td>6 – 12 months ago</td> <td>22</td> <td>\$574K</td> </tr> <tr> <td>1 to 2 years ago</td> <td>42</td> <td>\$1.06M</td> </tr> <tr> <td>> 2 years ago</td> <td>11</td> <td>\$196K</td> </tr> </tbody> </table> <p>We queried the status of projects >2 years, and identified 10 of the 11 projects were eligible to be capitalised within the month.</p>	Time since money was last spent on project	Number of projects	Dollar value of projects	6 – 12 months ago	22	\$574K	1 to 2 years ago	42	\$1.06M	> 2 years ago	11	\$196K	<p>It is recommended the monthly outstanding WIP reports are critically reviewed with appropriate action being undertaken within reasonable timeframes.</p>	<p>Management Comment:</p> <p>Council has had a focus, in particularly in Infrastructure Services Department, on capitalisation up to date and the focus was on large dollar amounts. Agreed that further review and capitalisation of the longer outstanding small projects is to occur.</p> <p>Status: Management undertaking corrective action.</p> <p>Responsible person: Commercial Finance Manager (IS)</p> <p>Action date: 30 June 2019</p>								
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Ref	Issue	Our recommendation	Status
	<p>Monthly outstanding WIP reports are provided to each department/area for assessment. Based on the findings above, it is evident that these reports are not being critically reviewed and actioned.</p> <p>Implication</p> <p>The existence of long-term projects in capital work in progress (CWIP) that have not had monies spent on them for a number of years indicates that such projects may be completed or discontinued.</p> <p>Without effective review of the CWIP balances there is potential for misstatement in the financial statements as follows:</p> <ul style="list-style-type: none"> • Understatement of depreciation (for those projects not capitalised in a timely manner); and/or • Overstatement of property, plant and equipment and understatement of expenses (for those projects not written off in a timely manner). 		
11.	<p>Non-compliance with Councillor Expenses Reimbursement and Administrative Support Procedure</p> <p><i>(Control activities)</i></p> <p>We identified that over the past three financial years payments have been made for QANTAS club memberships over seven separate councillors.</p> <p>Reimbursement for QANTAS club membership or similar frequent flyer programs are not included as an allowable expense per the Councillor Expense Reimbursement and Administrative Support Procedure.</p> <p>The number of work-related flights for each councillor during the time they had QANTAS club membership over the past three financial years are as follows:</p>	<p>Council should ensure all expenditure incurred is consistent with approved policies and procedures and is considered appropriate for meeting the objectives of the council.</p>	<p>Management Comment:</p> <p>Agreed - Council will review Councillor Expenses Reimbursement and Administrative Support Procedure as part of Councils policy and procedures Transformation Project and review processes prior to 2020 election to ensure expenditure is consistent with approved policies and procedures.</p> <p>Status: Management undertaking corrective action.</p> <p>Responsible person: Chief Operating Officer – Finance and Corporate Services</p> <p>Action date: 31 December 2019</p>

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12.	<p>Assessment over current legal claims</p> <p><i>(Monitoring activities)</i></p> <p>No formal review was initially completed and documented over all current legal claims to assess whether there was any potential impact for council which should be disclosed in the financial statements.</p> <p>This review has now been completed by the General Counsel and City Solicitor and audit is satisfied that there are no material contingent liabilities identified as at 30 June 2018.</p> <p>Implication</p> <p>Disclosure of contingent liabilities or contingent assets in council's financial statements is required under accounting standard AASB 137 <i>Provisions, Contingent Liabilities and Contingent Assets</i>.</p>	<p>We recommend that council's Legal section, in collaboration with Finance, annually assess all current legal proceedings for potential provision or contingency disclosure. This review should include all external and in-house proceedings.</p> <p>The process used to identify all litigation and claims should be documented, together with a detailed list of all proceedings, including a description of the matter and council's evaluation of its effect on the financial report.</p>	<p>Management Comment:</p> <p>Agreed - Council will develop a more formal process and review its end of financial year plan with Legal to assess all litigation and assess if there is any potential provision or contingency disclosure.</p> <p>Status: Management undertaking corrective action.</p> <p>Responsible person: Finance Manager</p> <p>Action date: 30 June 2019</p>																																

Internal control issues – Other Matter

Ref	Issue	Our recommendation	Status
13.	<p>Valuation of Artwork <i>(Control activities)</i></p> <p>The Ipswich Arts Foundation Trust (IAFT) offers donors a tax deduction for all artwork approved under the Federal Government’s Cultural Gifts Program (CGP). The value of the tax deduction for the artwork is the average of two separate valuations by valuers chosen from an approved panel of five valuers available in south east Queensland. IAFT regularly use the same two valuers each time to manage the cost of the valuation.</p> <p>All artwork is gifted by IAFT to Ipswich City Council and is included in the council’s collection upon ratification at council meetings. The artworks are transferred to council at the cost of purchase or the value of donation.</p> <p>Artworks remain in council’s fixed asset register at the value transferred until the comprehensive revaluation every five years by an external valuer. This external valuer is historically one of the valuers used by IAFT under the CGP.</p> <p>The total value of council’s artwork collection as at 30 June 2018 is \$3.978 million. The last comprehensive valuation was completed at 30 June 2014, at which time, the majority of the artworks decreased in value.</p> <p>While the value of artwork may change for different reasons, audit would not expect to see a significant decrease in value in the fixed asset register given the short timeframe (months in some instances) since it was valued under the CGP. The value of artwork generally appreciates over time.</p> <p>Implication</p> <p>Artwork may not be stated at their fair value.</p>	<p>As artwork is due for comprehensive valuation in 2018/19, appropriate processes are to be put in place to ensure that clear instructions are given to the valuer, valuation is reflective of current market value and council investigate all significant movements in value.</p>	<p>Management Comment:</p> <p>Audit comments are noted – the revaluation in 2019 will be carried out by an independent qualified artwork valuer to ensure the values reflect current value.</p> <p>Status: Management undertaking corrective action.</p> <p>Responsible person: Art Gallery Director</p> <p>Action date: 30 June 2019</p>

Financial reporting issues

Ref	Rating	Issue	Our recommendation	Status
14.		<p>No formal impairment assessment undertaken by Council <i>(Property, plant and equipment)</i></p> <p>Council does not undertake a formal assessment for impairment of assets valued at cost on an annual basis. As per accounting standard AASB 136 <i>Impairment of assets</i>, assets must be assessed for indications of impairment annually.</p> <p>We noted that the stocktake instructions include reference to considerations of impairment, however, there is no evidence that this has been undertaken and the results are not compiled and presented.</p> <p>Implication</p> <p>There is an increased risk that:</p> <ul style="list-style-type: none"> the net book value of assets on the asset register may be inaccurate, resulting in an overstatement of property, plant and equipment incorrect net book values of assets may result in incorrect future investment decisions by management. 	<p>It is recommended that the council undertakes a formal annual assessment for impairment in accordance with the accounting standards.</p>	<p>Management Comment:</p> <p>Council's current policy does make requests for departments to consider impairment. Further training and follow up is required.</p> <p>Status: Management undertaking corrective action.</p> <p>Responsible person: Finance Manager</p> <p>Action date: 30 June 2019</p>

Appendix B

Previously reported internal control deficiencies

Significant Deficiencies

Ref and Rating	Issue	Status
<p>1. FY18 Interim Management Letter. Similar issue reported in FY17 Final Management Letter</p>	<p>Employees receiving termination payments through Deeds of Release <i>(Control activities)</i></p> <p>We identified four employees that were terminated through a 'Deed of Release'. Each of the Deeds varied in the agreed incentive provided to the employee. There were inconsistent levels of documentation available to us to support the reason for each of these terminations.</p> <p>There is no policy or guidance on the scenarios where a Deed of Release is appropriate, nor the level or type of supporting documentation required. There is also no framework for establishing a reasonable payout amount.</p>	<p>Management Comment:</p> <p>Recommendation actioned. CEO has issued an instruction for no deeds to be currently entered into. A draft Deed of Release Guidelines has been prepared and approved by CEO. It has been tabled with the Executive Leadership Team.</p> <p>Supervisors and managers are instructed on the performance management process and associated documentation through the Leadership Essentials program that all supervisory staff must attend.</p> <p>Status: Resolved pending QAO verification during 2018/19 audit.</p>
<p>2. FY18 Interim Management Letter</p>	<p>Lack of detailed evidence to support action taken to verify vendor masterfile changes / additions <i>(Control activities)</i></p> <p>There was a lack of detailed evidence to support action taken to verify vendor masterfile additions / changes in 15 vendor masterfile changes we reviewed.</p>	<p>Management Comment:</p> <p>Process within Accounts Payable and Supplier set up is now more stringent with more information in emails from preparer to reviewer and we are more diligent.</p> <p>Corporate Procurement is finalising edits on checklist to show the validation process that they undertake as part of the process. Will look at this item and the necessary actions and work in consultation with Accounts Payable.</p> <p>Status: Management undertaking corrective action.</p> <p>Responsible person: Finance Manager</p> <p>Action date: 28 February 2019</p>

Ref and Rating	Issue	Status
<p>3. FY18 Interim Management Letter</p>	<p>Financial delegation deficiencies <i>(Control environment)</i></p> <p>Audit compared Council's Instruments of Sub-Delegation for Contracts and Purchasing to the financial delegations within the Oracle system and noted that these Instruments were not signed as approved by the Chief Executive Officer and were not recently reviewed by council and therefore out of date. The conditions of each Instrument of Sub-Delegation specifies that the delegation is to be reviewed annually.</p> <p>There were inconsistencies between the Instruments of Sub-Delegation and the financial delegations in Oracle for "approve purchase requisitions" by position. Sixty-two positions in Oracle could not be located on the Instruments of Sub-Delegation for the relevant dollar position approval.</p>	<p>Management Comment:</p> <p>Recommendation actioned. The existing financial delegations have been reviewed and updated and instruments signed off by CEO. The process has been changed to reflect quarterly reviews of delegations.</p> <p>These new instruments are saved in Objective under Corporate Governance, Delegations, Active delegations, Sub-delegations and can be provided to QAO if required to close off this item. A delegations register has always existed and is available on the Wire and will be amended as part of the new quarterly update process.</p> <p>Also Corporate Services and Risk Manager is currently working on engaging an external legal firm to undertake a review of the delegations Council wide.</p> <p>Status: Resolved pending QAO verification during 2018/19 audit.</p>
<p>4. FY18 Interim Management Letter</p>	<p>Lack of automated controls surrounding financial delegations for purchase orders raised <i>(Control activities)</i></p> <p>Financial delegation and approval occurs for each individual purchase requisition and our testing of these did not identify any significant exceptions.</p> <p>However, current system design and workflow practices allow for a combination of previously authorised purchase requisitions to form a single purchase order to a vendor, where the combined value of the purchase order exceeds the delegation level of the highest approving officer.</p>	<p>Management Comment:</p> <p>ICT has been doing further review and testing with QAO IT audit team. ICT has spent approx. 2 weeks providing details and working through tests to replicate approval processes.</p> <p>Follow up will occur with QAO and agree final changes / recommendations.</p> <p>Status: Management undertaking corrective action.</p> <p>Responsible person: Finance Manager and A/Chief Operating Officer (Finance and Corporate Services)</p> <p>Action date: 31 March 2019</p>

Ref and Rating	Issue	Status
5. FY17 Final Management Letter	<p>Council officers engaging legal firms directly <i>(Control activities)</i></p> <p>We have identified that council officers are engaging directly with legal firms to deal with ad hoc legal matters, rather than following council policy of using Council's legal section. Invoices for legal expenses are paid using corporate card or set up as one-time suppliers.</p>	<p>Status: Resolved.</p>

Deficiencies

Ref and Rating	Issue	Status
6. FY18 Interim Management Letter	<p>Non-compliance with community and citywide donations policy <i>(Control activities)</i></p> <p>The Community and Citywide Donations Policy stipulates that 'if the maximum amount of any single/cumulative donations for any one applicant or project in any financial year is more than \$5 000 from any particular divisional, citywide or community capital project allocation, the allocation is required to be approved by the CEO in consultation with the Mayor and Deputy Mayor'. No such further approval was obtained for two payments that had a cumulative total exceeding the \$5 000 threshold.</p>	<p>Management Comment:</p> <p>Recommendation actioned. SmartyGrants identifies ABN duplicates and the Community Grants team also regularly cross-reference applications by key words in the applicant's name, so they address the risk and comply with the policy.</p> <p>Status: Resolved pending QAO verification during 2018/19 audit.</p>
7. FY18 Interim Management Letter	<p>Redundant purchase order data in Oracle <i>(Information and communication)</i></p> <p>Audit was advised that all purchase order requisitions, irrespective of their status, are retained within Oracle. We reviewed the open purchase order listing as at 21 March 2018 and observed a significant volume of purchase orders which appear to be old, redundant or irrelevant, with some purchase orders dating back to 2008.</p>	<p>Management Comment:</p> <p>All open orders prior to 2015 have been closed off. Corporate Procurement will have discussions with the other procurement teams during the Procurement Strategy meetings and determine a process and procedure to actively address this item and ensure that a regular review is undertaken of all open purchase orders.</p> <p>Status: Management undertaking corrective action.</p> <p>Responsible person: Procurement Manager</p> <p>Action date: 31 December 2018</p>
8. FY18 Interim Management Letter	<p>Payroll Masterfile changes <i>(Control activities)</i></p> <p>Two instances were identified where the independent senior officer failed to sign off approval for changes made to the payroll masterfile. It is noted that supporting documentation was attached to support each masterfile change.</p>	<p>Management Comment:</p> <p>Recommendation actioned. Master File changes are reviewed, signed and dated by Manager People & Culture.</p> <p>Status: Resolved pending QAO verification during 2018/19 audit.</p>

Ref and Rating	Issue	Status
<p>9. FY18 Interim Management Letter</p>	<p>Capitalisation date of assets <i>(Control activities)</i></p> <p>WIP Additions</p> <p>Capitalisation dates were not consistent with the date of practical completion. In some instances, 12 months had passed from practical completion to the assets being capitalised in the fixed asset register.</p> <p>Assets Contributed by Developers</p> <p>It was identified that the depreciation start date as recorded in the fixed asset register is not consistent with the on-maintenance date as communicated by the Planning and Development Department.</p>	<p>Management Comment:</p> <p>Recommendation actioned. We are now using date of 'on maintenance' as per the memo rather than date of the memo, except in circumstances where it appears 'on maintenance' date goes back a sufficient amount of time and this will be investigated accordingly.</p> <p>Status: Resolved pending QAO verification during 2018/19 audit.</p>
<p>10. FY18 Interim Management Letter</p>	<p>Accuracy and completeness of PPE reconciliation <i>(Control activities)</i></p> <p>The Property, Plant and Equipment reconciliation did not always tie to supporting reports and included values against line items which would be expected to be questioned as part of the preparation and review processes. We have consistently encountered issues with council's PPE reconciliation, with similar difficulties noted during prior year testing.</p>	<p>Management Comment:</p> <p>Recommendation actioned. Process has been reviewed and controls in place to reduce errors.</p> <p>Status: Resolved pending QAO verification during 2018/19 audit.</p>
<p>11. FY18 Interim Management Letter</p>	<p>Internal audit plan requires updating <i>(Monitoring)</i></p> <p>Whilst we acknowledge that the Internal Audit 3-year strategic audit plan 2017-2020 touches on the organisation's operational risks, more could be done to closer align the specific organisational risks to the annual internal audit plan.</p>	<p>Management Comment:</p> <p>The next Internal Audit Plan activities were completed at the time this issue was raised.</p> <p>This will be incorporated in the next round of planning to take place early next year, if the operational risk registers are in place and up to date.</p> <p>Status: Management undertaking corrective action.</p>

Ref and Rating	Issue	Status
	<p>Local Government Regulation 2012, s207 requires that for each financial year, a local government must prepare an internal audit plan that includes statements about the way in which the operational risks have been evaluated; the most significant operational risks identified from the evaluation; and the control measures adopted to manage the most significant operational risks.</p> <p>These requirements have not been documented in the 2017-18 Internal Audit Plan.</p>	<p>Responsible person: Chief Audit Executive</p> <p>Action date: TBA</p>
<p>12. FY18 Interim Management Letter</p>	<p>Security configuration for Active Directory <i>(Control activities)</i></p> <p>We identified inconsistencies between Council's ICT Password Management Directive and the password security setting to access Council's network (Active Directory).</p>	<p>Management Comment:</p> <p>Agreed: Review and update of ICT password directive has been completed. Active Directory settings for privileged accounts have been configured to reflect the standards required or better</p> <p>Status: Resolved pending QAO verification during 2018/19 audit.</p>
<p>13. FY18 Interim Management Letter</p>	<p>System access for users who changed their roles and responsibilities in Council <i>(Control activities)</i></p> <p>Council does not have a consistent process to notify ICT about users who are terminated and/or change their roles and responsibilities in council.</p> <p>We compared the list of terminated personnel from 2016 to 2018 to the list of users who can access council's network and Oracle eBusiness system. We found that there are 27 terminated personnel who still have access to council's network. Seven of these users also have access to Oracle eBusiness system.</p> <p>Council advised us that it re-engaged these users for different roles and responsibilities following their terminations. ICT, however, did not receive notification from human resource or the business unit that they have terminated these users from their previous roles and responsibilities.</p>	<p>Management Comment:</p> <p>Agree. Following the completion of the HRIS project warranty period, ICT will review the process of automating employee termination or transfers.</p> <p>Status: Work in progress</p> <p>Responsible person: ICT Manager</p> <p>Action date: 30 June 2019</p>

Ref and Rating	Issue	Status
<p>14. Re-raised in FY18 from original issue in FY16 Final Management Letter</p>	<p>Managing access to council's network (Active Directory) <i>(Control activities)</i></p> <p>We noted that there are 116 user accounts in Active Directory that do not require users to change their password regularly (i.e. passwords set to never expire). This included eight user accounts that belong to ICT vendors.</p>	<p>Management Comment:</p> <ol style="list-style-type: none"> 1. Council ICT has performed a user account review with consideration to expiration settings. Expiration settings for user accounts have been updated to reflect the recommendation. 2. Noted. ICT will review recommendation and make determination on a suitable solution to further improve vendor account monitoring process. <p>Status: Subject to QAO testing in 18/19 audit, part 1 of the recommendations regarding expiry dates has been completed.</p> <p>Council is working through possible solutions with vendors</p> <p>Responsible person: ICT Manager</p> <p>Action date: 31 March 2019</p>
<p>15. FY17 Final Management Letter</p>	<p>Improvements to councillors' Register of Interests <i>(Control environment)</i></p> <p>We noted difficulty in using the councillors' registers of interests to identify related parties and conflicts of interest.</p>	<p>Status: Resolved.</p>
<p>16. FY16 Final Management Letter</p>	<p>Elected Council oversight of controlled entities and making information publicly available <i>(Information and communication)</i></p> <p>During our 2015–16 and our 2016–17 audit we raised an issue about the council's oversight of the controlled entities and made the following recommendations:</p> <ol style="list-style-type: none"> 1. Council adopt a formal policy to cover the oversight (management) of its controlled entities. 2. A director of each controlled entity should provide regular reports at council meetings. 3. Council meetings to consider the controlled entities' audited financial statements and external audit reports. 	<p>Status: Resolved.</p>

Ref and Rating	Issue	Status
17. FY17 Final Management Letter	<p>Clear written instructions were not provided to the valuation expert <i>(Information and communication)</i></p> <p>Through direct discussions with management's valuation expert (the valuer), we identified that the valuation requirements for 'buildings and structures' changed many times throughout this year's valuation. The valuer did not receive clear instructions about which assets were to be valued and which assets excluded. Council added and excluded assets progressively throughout the process.</p>	<p>Status: Resolved.</p>
18. FY17 Final Management Letter	<p>Journals not signed <i>(Control activities)</i></p> <p>We identified instances of journal records not being signed by the preparing or authorising or posting officers, rather the names of the officers were typed on the journal.</p>	<p>Status: Resolved.</p>
19. FY17 Final Management Letter	<p>Incorrect coding of expenses - Corporate credit cards <i>(Control activities)</i></p> <p>We identified instances where expenses had been incorrectly capitalised. While most items identified were low in value, we also identified travel to, and accommodation for, conference attendance which had been charged to work in progress.</p>	<p>Management Comment:</p> <p>Corporate credit card transactions coded to WIP will be reviewed for operational expenses and transferred.</p> <p>Training has been provided to staff in the key departments who manage capital projects regarding the criteria to determine if expenses are recurrent or capital in nature.</p> <p>Status: Resolved pending QAO verification during 2018/19 audit.</p>

Ref and Rating	Issue	Status
20. FY17 Final Management Letter	<p>Councillor reimbursements approval of claims <i>(Control activities)</i></p> <p>Testing completed over councillor expense reimbursement claims identified that some claims had not been approved; were posted to the general ledger before being approved; had been coded to the wrong account or were not submitted or approved in a timely manner.</p>	Status: Resolved.
21. FY16 Final Management Letter	<p>Disaster Recovery <i>(Control environment)</i></p> <p>There was limited assurance that council would be able to recover key systems within suitable timeframes in the event of a disaster as council did not have a secondary data centre. Council had not updated the IT disaster and key applications recovery plan.</p>	Status: Resolved.
22. FY17 Final Management Letter	<p>ICT policy and procedure documents overdue for review <i>(Control Environment)</i></p> <p>Council had not reviewed and updated the ICT policy and directives since 2012 and 2013. We also raised this issue in 2015–16 audit.</p> <p>We understand that an overarching ICT policy is awaiting approval, which will enable Council to implement new ICT directives.</p>	Status: Resolved.

Other matters




Ref	Issue	Status
<p>23. FY18 Interim Management Letter</p>	<p>Current contract management reporting may not readily assist in analysing and reporting over procurement <i>(Information and communication)</i></p> <p>We acknowledge the efforts of Council to improve data collection and management reporting around procurement and contract management. In our enquiries, the collation and production of these reports is not timely for management and requires substantial resources to prepare.</p> <p>Furthermore, there is no defined and documented quality review process. We also note that a dashboard was trialled in October 2017 but has not yet been rolled-out.</p>	<p>Management Comment:</p> <p>Corporate Procurement has launched a concept brief into the ICT Branch regarding contract management and Oracle reporting functionality and availability. The ICT Branch is working on the next stage of the concept brief development process. This item is currently being worked on.</p> <p>Initial reporting will be prepared based on current dashboards.</p> <p>Further review will be incorporated into the transformational projects regarding procurement and operational reporting by December 2019.</p> <p>Status: Management undertaking corrective action.</p> <p>Responsible person: Finance Manager and Procurement Manager</p> <p>Action date: Initial current reporting – 28 February 2019</p>
<p>24. FY18 Interim Management Letter</p>	<p>Procurement Planning and risk treatment could be improved <i>(Risk assessment)</i></p> <p>We recognise the improvements recently implemented by council through the development of a procurement framework. We offer the following observations to further strengthen the process:</p> <ul style="list-style-type: none"> • Utilising a council-wide strategic procurement approach may assist in improved planning and execution of procurement • Aligning council resources to the level of risk in procurement processing and contract management for medium to large procurement projects. 	<p>Management Comment:</p> <p>Procurement Review underway - draft report in four weeks. The suggested improvement will be referred to the Procurement Transformational Project for consideration.</p> <p>Status: Management undertaking corrective action.</p> <p>Responsible person: Procurement Manager</p> <p>Action date: TBA</p>

Ref	Issue	Status
25. FY18 Interim Management Letter	<p>Vendors with an ABN status of cancelled</p> <p>Audit extracted a listing of all vendors ABNs from the vendor masterfile and ran the list through the 'ABN Lookup' tool obtained from the Australian Business Register (ABR) website. Two vendors have an ABN status of 'cancelled'.</p>	<p>Management Comment:</p> <p>At present we are tidying up information on suppliers that are not being used by end dating them. Once this has been completed, ABN check will be performed. On-going this will be actioned quarterly.</p> <p>Status: Management undertaking corrective action.</p> <p>Responsible person: Finance Manager</p> <p>Action date: 31 March 2019</p>
26. FY17 Final Management Letter	<p>Monitoring of access to Oracle eBusiness database and infrastructure.</p> <p>Council does not enable audit logging on the Oracle eBusiness database due to concerns over the impact to system performance. While other controls are operating, we believe that audit logging is the most efficient and effective means of identify unauthorised access or changes to the Oracle eBusiness production servers.</p>	<p>Status: Resolved.</p>
27. FY17 Final Management Letter	<p>Ipswich Arts Foundation and Ipswich Arts Foundation Trust – preparation of financial statements.</p> <p>We note that an external accountant is engagement to prepare the financial statements of the Ipswich Arts Foundation and the Ipswich Arts Foundation Trust costing approximately \$12 000.</p>	<p>Status: Resolved.</p>

Appendix C




Our rating definitions for internal control deficiencies

We assess internal control deficiencies on their potential to cause a material misstatement in the financial statements as follows:

Assessed category	Definition/Criteria	Prioritisation of remedial action
Significant deficiency 	<p>A significant deficiency is a deficiency, or combination of deficiencies, in internal control that requires immediate remedial action.</p> <p>Also, we increase the rating from a deficiency to a significant deficiency based on:</p> <ul style="list-style-type: none"> • the risk of material misstatement in the financial statements • the risk to reputation • the significance of non-compliance with policies and applicable laws and regulations • the potential to cause financial loss including fraud, or • where management has not taken appropriate timely action to resolve the deficiency. 	This requires immediate management action to resolve.
Deficiency 	A deficiency arises when internal controls are ineffective or missing, and are unable to prevent, or detect and correct, misstatements in the financial statements. A deficiency may also result in non-compliance with policies and applicable laws and regulations and/or inappropriate use of public resources.	We expect management action will be taken in a timely manner to resolve deficiencies.
Other matter 	An other matter is expected to improve the efficiency and/or effectiveness of internal controls, but does not constitute a deficiency in internal controls. If an other matter is not resolved, we do not consider that it will result in a misstatement in the financial statements or non-compliance with legislative requirements.	Our recommendation may be implemented at management's discretion.

Our risk rating definitions for financial reporting issues

We assess financial reporting issues on their potential to cause a material misstatement in the financial statements as follows:

Assessed category	Definition/Criteria	Prioritisation of remedial action
High 	We assess that there is a high likelihood of this causing a material misstatement in one or more components (transactions, balances and disclosures) of the financial statements, or there is the potential for financial loss including fraud.	This requires immediate management action to resolve.
Medium 	We assess that there is a medium likelihood of this causing a material misstatement in one or more components of the financial statements	We expect management action will be taken in a timely manner to resolve deficiencies.
Low 	We assess that there is a low likelihood of this causing a material misstatement in one or more components of the financial statements.	Our recommendation may be implemented at management's discretion.

Your ref:
Our ref: 2018-4186

16 January 2019

Mr G Chemello
Chairperson
Ipswich City Properties Pty Ltd
PO Box 191
IPSWICH QLD 4305

Dear Mr Chemello

Final Management Report for Ipswich City Properties

We have completed our 2018 financial audit for Ipswich City Properties Pty Ltd (ICP). I issued an unmodified audit opinion, with two emphases of matter on your financial statements.

The purpose of this letter is to provide you with details on audit matters and other important information related to the audited financial statements.

Reporting on issues

Issues and other matters formally reported to management and an update on actions taken by management to resolve these issues is included as Appendix A to this letter. We acknowledge that the recommendations have not all been implemented as the entity is in the process of winding up. We continue to report these for your information and consideration for any future controlled entities. Our rating definitions for internal control deficiencies is shown in Appendix B.

Report to parliament

Each year we report the results of all financial audits and significant issues to parliament.

Consistent with previous years, we intend to include the results of our audit of ICP in a report to parliament. In this report, we will comment the results of our audit of your financial report, financial position, performance and sustainability matters, and any significant internal control issues we identified. This report is prepared in accordance with the *Auditor General Act 2009*.

Audit fee

The final audit fee for this year is \$55 000 exclusive of GST (2017: \$20 000). This fee is more than the \$32 500 estimated in our external audit plan, due to additional work performed to address identified risks.

We would like to thank you and your staff for their engagement in the audit.

If you have any questions about this letter or would like to discuss any matters regarding our audit service, please contact me on 3149 6041 or Megan Manuel on 3149 6122.

Yours sincerely



Patrick Flemming
Sector Director

Appendix A



Issues formally reported to management



This table provides you with a summary of issues that we have formally reported to management.

New internal control deficiencies reported since our final management letter dated 12 December 2017


Ref	Rating	Issue	Our recommendation	Status
1. Re-raised in FY18 final from original issue in FY18 final management letter		<p>Compliance with expenditure policy in relation to obtaining quotes</p> <p>This issue was raised in the prior year. The management response was as follows:</p> <p><i>The Company procurement policy will be reviewed and appropriately updated to reflect supply opportunities that may be provided through development partners. The procurement policy will also be updated to provide guidance in relation to donations and contributions. Revised procurement policy will be recommended to the Board for consideration.</i></p> <p><i>Company Directors and officers will be provided with a refresher in the general principles of good procurement as well as the application of the procurement policy including the documentation of decision processes.</i></p> <p>Following an audit enquiry about implementation progress during 2018, management provided a further response as follows:</p> <p><i>These audit issues were discussed directly with the former Company Secretary and Company Officers. The need for robust procurement was raised and reiterated on numerous occasions throughout the year. While due consideration was given to the matters raised during the 2016–17 audit, no formal review of the procurement policy was undertaken. For the majority of the procurement activities related to the redevelopment that have been undertaken during 2017–18 have been subject to external probity reviews. Attention was drawn to the report from UHY Haines Norton "Review of the Probity of Procurement Process for Ipswich City Properties Pty Ltd tender process of the Site Remediation Works tender for Murphy's Pub."</i></p>	<p>We recommend:</p> <ul style="list-style-type: none"> • ICP should comply with its procurement policy to obtain three quotes. • Updating ICP's procurement policy to encompass current circumstances where contracts are being extended each year. • ICP procurement policy be updated to require compliance with ICC purchasing policy similar to that outlined in ICP's Procurement Management Plan (section 7.1). • A policy be developed for donations / contributions to ensure alignment with ICP's constitutional objectives. 	<p>Management Comment:</p> <p>A revised Governance Framework, encompassing the CBD Transformation Project and Commercial Asset Management Functions, is currently under development and will reinforce key procurement principles in line with Ipswich City Council existing policies and procedures. Noting the intention to transfer Company operations to Ipswich City Council and commence its wind up.</p>


Ref	Rating	Issue	Our recommendation	Status
		<p>The lack of review and update of policy in relation to procurement reduces accountability and may contribute to reduced value for money being achieved by ICP. It is noted that ICP's Procurement Management Plan (section 7.1) requires that procurement for the CBD Transformation be conducted in accordance with council procurement policies and procedures.</p> <p>The following are matters noted in the current year:</p> <p>1. Three quotes were not obtained</p> <p>ICP Procurement Policy requires three quotes to be obtained for the supply of all goods and services to the Company involving a cost of more than \$20,000 plus GST or for a lower cost where it is deemed appropriate by the Board. Audit noted the following instances where three quotes were not obtained:</p> <ul style="list-style-type: none"> • Project A - cleaning services required covering the period part February 2018 to 30 June 2018. Two quotes obtained covering the period. Both quotes exceeded \$20 000. • Project B – Entity A were selected due to their experience. Cost involved approximated \$39 000 including GST. <p>2. Contract extensions - ICP did not go back to the market</p> <p>The matter of the following contract extensions being renewed without going back to market were raised in the prior year. External providers deliver a number of services used to manage the shopping complex, under contract. We noted four entities which on expiry of the above contracts, extension approval was considered in the adoption of the company's budget.</p> <p>Implication</p> <p>The company cannot demonstrate it has achieved value for money.</p>		

Ref	Rating	Issue	Our recommendation	Status
2. Re-raised in FY18 final from original issue in FY17 final management letter		<p>Bank reconciliations not reviewed</p> <p>ICP maintain two bank accounts and prepare a monthly bank reconciliation for each bank account. We noted that the July 2017 to November 2017 bank reconciliations were not signed by the preparing officer and there was no evidence that the bank reconciliations were reviewed.</p> <p>The April 2018 and May 2018 bank reconciliations were signed by the reviewer on 29 June 2018.</p> <p>Implication</p> <p>Lack of formal and/or timely independent review may result in inappropriate transactions not being detected and appropriately dealt with in a timely manner.</p>	It is recommended that the preparing officer sign all bank reconciliation statements and an independent officer formally review and sign within a timely period.	<p>Management Comment:</p> <p>Agree. This issue was raised as part of the 2016–2017 Audit and corrective steps were taken and implemented to address the timely review and sign-off of bank reconciliations. As noted in the Audit Observation the bank reconciliations from December 2017 were reviewed and signed.</p> <p>Status: Resolved.</p>
3. FY18 final management letter		<p>Approval documents not signed</p> <p>There are a number of entities which are engaged to provide services without the need to go to formal market. The approval for these entities to be sole select entities is outlined in the Consultant Procurement Plan. The rationale for sole select refers to certain key disciplines which have been involved with preliminary work involving the CBD redevelopment and it is considered advantageous to seek their sole submissions to leverage their project knowledge and mitigate any delays in the commencement of schematic design and other services. A fee submission is obtained from the five consultants to leverage their project knowledge.</p> <p>The signed version of the Consultant Procurement Plan was not able to be located and produced to audit.</p> <p>Implication</p> <p>Lack of evidence of formal approval over the Consultant Procurement Plan reduces accountability of the sole select process.</p>	<p>It is recommended that continued efforts to locate the signed version of the Consultant Procurement Plan.</p> <p>Management must review document capture processes to ensure that signed documents are appropriately filed to enable ease of location.</p>	<p>Management Comment:</p> <p>The identification and recording of Company records will be addressed as part of the intended transfer of Company operations to Ipswich City Council. This will include an alignment with existing Council processes while ensuring that unique and specific needs of the CBD Transformation Project can also be achieved.</p>


Ref	Rating	Issue	Our recommendation	Status
4. FY18 final management letter		<p>Annual reporting of loan</p> <p>The loan approvals provided by the Under Treasurer have a requirement to provide annual reports to the Department of Local Government, Racing and Multicultural Affairs, including information relating to the outstanding balance of the loan at 30 June each year.</p> <p>Audit was advised that ICP was unaware of whether formal reporting had occurred, however, the most recent ICP financial statements have been accessed by the Department from the Ipswich Commercial website.</p> <p>Implication</p> <p>Potential breach of loan approval requirements.</p>	It is recommended that ICP contact the Department in regard to the provision of the loan approval information.	<p>Management Comment:</p> <p>Council will contact the Department to ascertain which if any financial periods have not been provided to the Department and address any other potential information needs.</p>
5. FY18 final management letter		<p>No overall budget for ICP</p> <p>ICP does not produce an annual budget and future forecasts covering its overall operations. There are budgets for projects / classes of operations but not for an overall position.</p> <p>Implication</p> <p>Monitoring of ICP's overall position currently and into the future does not formally occur.</p>	It is recommended that ICP produce an annual budget and future forecasts with regular monitoring and reporting against those budgets / forecasts.	<p>Management Comment:</p> <p>It is noted that while no overall budget has previously been compiled for the Company, budgets are prepared for the separate functional components or segments of the Company, including both the retail operations and specific projects. These budgets are monitored at their component levels.</p>

Other matters

Ref	Rating	Matter	Our recommendation	Status update from management
6. FY18 final management letter		<p>KMP declarations not completed</p> <p>KMP declarations have only been obtained from two out of eight ICP directors.</p> <p>Implication</p> <p>Lack of KMP declarations reduces ICP's ability to discharge its obligation to identify, analyse and report on related party relationships and transactions. Related party relationships and transactions may exist which should be disclosed but are not. Accountability is reduced.</p>	<p>We recommend that processes be implemented to ensure that related party transactions outside the Ipswich City Council and its controlled entities are separately captured.</p>	<p>Management Comment:</p> <p>KMP declarations were provided to and requested from Directors at 30 June excluding those Directors facing CCC charges. Two of the KMP's returned their declarations and the third was never returned. The Finance Branch made several unsuccessful attempts to communicate with the Director to seek the return of the KMP declarations. Noting that the Company has changed its operating structure to a sole Director and the intention for the Company to proceed toward wind up, improved communication with all KMP's will be implemented to provide greater emphases on the importance of the KMP declarations in the process of preparing the financial statements.</p>

Ref	Rating	Matter	Our recommendation	Status update from management										
7. FY18 final management letter		<p>Potential Loan Cap Breach</p> <p>The Under Treasurer provided approval for ICC to enter into a loan agreement with ICP. The purpose of the loan was to acquire Ipswich City Square Property and Incidentals. The original approval on 7 March 2009 was for a loan agreement total of \$50 million with ICC to ensure that the loan is capped at \$50 million. The latest Under Treasurer approval dated 12 June 2015 increased this limit to \$75 million. The council was again required to ensure that the amount was capped at \$75 million. The loan cap included but was not restricted to the principal outstanding and all interest and such items as legal fees, penalty interest, bank fees and charges, costs etc.</p> <p>The latest loan statement from ICC to ICP disclosed the following life to date totals:</p> <table border="1" data-bbox="499 727 949 881"> <tr> <td>Advances</td> <td>\$87,292,376.29</td> </tr> <tr> <td>Principal Repayments</td> <td>\$14,656,400.00</td> </tr> <tr> <td>Accrued Interest</td> <td>\$21,192,305.41</td> </tr> <tr> <td>Write-down of loans</td> <td>\$30,051,548.54</td> </tr> <tr> <td>Closing balance</td> <td>\$63,776,733.16</td> </tr> </table> <p>Accrued Interest has not been charged for 2016–17 and 2017–18. In addition, the \$34 million loan forgiveness in 2015–16 included \$4 million of accrued interest not included in the above totals. Additional loan funds have been made to ICP subsequent to the occurrence of the debt forgiveness.</p> <p>Total loan funds / costs including interest not paid / accrued exceeds \$100 million with repayments reducing the total to approximately \$86 million.</p> <p>The Under Treasurer approval does not expressly provide for the write down of the loan due to the impact of historical economic conditions on the pace of the redevelopment activities at the Ipswich City Square site.</p> <p>Implication</p> <p>The loan cap amount of \$75 million has potentially been exceeded. Net funds used (including accrued interest written off / not charged) for the acquisition of Ipswich City Square and incidentals exceeds \$86 million.</p>	Advances	\$87,292,376.29	Principal Repayments	\$14,656,400.00	Accrued Interest	\$21,192,305.41	Write-down of loans	\$30,051,548.54	Closing balance	\$63,776,733.16	<p>It is recommended that advice is provided to the Under Treasurer of the effect of the above transactions and the potential breach of the \$75 million cap.</p> <p>Ensure that the above circumstances are brought to the attention of current Transformation Project review and KPMG's development of the Business Case.</p>	<p>Management Comment:</p> <p>QAO's observation of the potential breach of the loan cap including the total of the advances, as a result of the actions of the former Council is noted.</p> <p>In view of Council's intention to wind up and deregister the Company, Council will communicate with the Department and Treasury to provide details of the loan transactions over the whole of life of the loan, including the potential breach of the loan cap.</p>
Advances	\$87,292,376.29													
Principal Repayments	\$14,656,400.00													
Accrued Interest	\$21,192,305.41													
Write-down of loans	\$30,051,548.54													
Closing balance	\$63,776,733.16													




Previously reported internal control deficiencies – final management letter issued 12 December 2017

Ref	Rating	Issue	Status update
1. FY17 final management letter		Robustness of process used to engage developers No overall assessment was performed by ICP to establish why poor outcomes were achieved from submissions and the processes that would be necessary to ensure that this did not recur in future.	Status: Unresolved.

Appendix B

Our rating definitions for internal control deficiencies

We assess internal control deficiencies on their potential to cause a material misstatement in the financial statements as follows:

Assessed category	Definition/Criteria	Prioritisation of remedial action
Significant deficiency 	<p>A significant deficiency is a deficiency, or combination of deficiencies, in internal control that requires immediate remedial action.</p> <p>Also, we increase the rating from a deficiency to a significant deficiency based on:</p> <ul style="list-style-type: none"> • the risk of material misstatement in the financial statements • the risk to reputation • the significance of non-compliance with policies and applicable laws and regulations • the potential to cause financial loss including fraud, or • where management has not taken appropriate timely action to resolve the deficiency. 	<p>This requires immediate management action to resolve.</p>
Deficiency 	<p>A deficiency arises when internal controls are ineffective or missing, and are unable to prevent, or detect and correct, misstatements in the financial statements. A deficiency may also result in non-compliance with policies and applicable laws and regulations and/or inappropriate use of public resources.</p>	<p>We expect management action will be taken in a timely manner to resolve deficiencies.</p>
Other matter 	<p>An other matter is expected to improve the efficiency and/or effectiveness of internal controls, but does not constitute a deficiency in internal controls. If an other matter is not resolved, we do not consider that it will result in a misstatement in the financial statements or non-compliance with legislative requirements.</p>	<p>Our recommendation may be implemented at management's discretion.</p>

Your ref:
Our ref: 2018-4232

21 December 2018

Greg Chemello
Interim Administrator
Ipswich City Council
PO Box 191
IPSWICH QLD 4305

Dear Mr Chemello,

Final Management Report for Ipswich City Developments

We have completed our 2018 financial audit for Ipswich City Developments (ICD). I issued an unmodified audit opinion, with two emphases of matter on your financial statements.

The purpose of this letter is to provide you with details on audit matters and other important information related to the audited financial statements.

Reporting on issues

Issues and other matters formally reported to management and an update on actions taken by management to resolve these issues is included as Appendix A to this letter. We acknowledge that the recommendations have not all been implemented as the entity is in the process of winding up. We continue to report these for your information and consideration for any future controlled entities. Our rating definitions for internal control deficiencies is shown in Appendix B.

Report to parliament

Each year we report the results of all financial audits and significant issues to parliament.

Consistent with previous years, we intend to include the results of our audit of ICD in a report to parliament. This report is prepared in accordance with the *Auditor General Act 2009*.

Audit fee

The final audit fee for this year is \$14 500 exclusive of GST (2017: \$11 200). This fee is more than the \$10 000 estimated in our external audit plan, due to additional work performed to address identified risks.

We would like to thank you and your staff for their engagement in the audit.

If you have any questions about this letter or would like to discuss any matters regarding our audit service, please contact me on 3149 6041 or Megan Manuel on 3149 6122.

Yours sincerely




Patrick Flemming
Sector Director

Appendix A


Issues formally reported to management

This table provides you with a summary of issues that we have formally reported to management.

New internal control deficiencies reported since our final management letter dated 12 December 2017

Ref	Rating	Issue	Our recommendation	Status
1. Re-raised in FY18 final from original issue in FY17 final management letter		<p>Bank reconciliations not reviewed</p> <p>ICD maintained two bank accounts and prepared a monthly bank reconciliation for each account. We noted that the July 2017 to November 2017 bank reconciliations were not signed by the preparing officer and there was no evidence that the bank reconciliations were reviewed. The April 2018 and May 2018 bank reconciliations were signed by the reviewer, but not until 29 June 2018.</p> <p>Implication</p> <p>Lack of formal and/or timely independent review may result in inappropriate transactions not being detected and appropriately dealt with in a timely manner.</p>	It is recommended that the preparing officer sign all bank reconciliation statements and an independent officer formally review and sign within a timely period.	<p>Management Comment:</p> <p>Agreed. This issue was raised as part of the 2016-2017 Audit and corrective steps were taken and implemented to address the timely review and sign-off of bank reconciliations. As noted in the Audit Observation the bank reconciliations from December 2017 were reviewed and signed.</p> <p>Status: Resolved.</p>


Other matters

Ref	Rating	Matter	Our recommendation	Status update from management
2. FY18 final management letter		<p>KMP declarations not completed</p> <p>KMP declarations have not been obtained from ICD directors, except for one director.</p> <p>Implication</p> <p>Lack of KMP declarations reduces ICD’s ability to identify related party relationships and transactions. Related party relationships and transactions may exist which should be disclosed but are not.</p>	<p>We recommend that a quality control process should be implemented to ensure KMP declarations are completed by all directors.</p>	<p>Management Comment:</p> <p>KMP declarations were provided to and requested from the two Directors and the Company Secretary. Two of the KMP’s returned their declarations and the third was never returned. Finance made several unsuccessful attempts to communicate with the Director to seek the return of the KMP declarations.</p> <p>Noting that the Company is presently in Members Voluntary Liquidation, improved communication with the KMP’s will be implemented to provide greater emphases on the importance of the KMP declarations in the process of preparing the financial statements.</p>

Previously reported internal control deficiencies – final management letter issued 12 December 2017

Ref	Rating	Issue	Status update
1. FY17 final management letter		Sale of Redbank Plains – Retail and Residential – not offered to market Non-compliance with procurement policies.	Status: Unresolved. Recommendations not implemented prior to commencement of winding up process.
2. FY17 final management letter		Debit card expenditure not independently approved ICD has four officers with debit cards. Debit card expenditure in 2016-2017 totalled \$26,118.99. No independent approval of expenditure paid on debit cards is obtained.	Status: Resolved.




Previously reported financial reporting issues – final management letter issued 12 December 2017

Ref	Rating	Issue	Status update from management
3. FY17 final management letter		Administration Costs (Accrual – methodology) The financial statements disclose an accrual payable for administration costs for 2016-2017 totalling \$156 000 to Ipswich City Council. The company accrues \$13 000 per month for administration fees. ICD pays the administration costs when it completes projects. The month accrual is a traditional charge. We were not provided with working papers showing its calculation or composition were not provided. The company is currently reviewing the composition of administration charges.	Status: Unresolved. Recommendations not implemented prior to commencement of winding up process.

Appendix B




Our rating definitions for internal control deficiencies

We assess internal control deficiencies on their potential to cause a material misstatement in the financial statements as follows:

Assessed category	Definition/Criteria	Prioritisation of remedial action
Significant deficiency 	<p>A significant deficiency is a deficiency, or combination of deficiencies, in internal control that requires immediate remedial action.</p> <p>Also, we increase the rating from a deficiency to a significant deficiency based on:</p> <ul style="list-style-type: none"> • the risk of material misstatement in the financial statements • the risk to reputation • the significance of non-compliance with policies and applicable laws and regulations • the potential to cause financial loss including fraud, or • where management has not taken appropriate timely action to resolve the deficiency. 	<p>This requires immediate management action to resolve.</p>
Deficiency 	<p>A deficiency arises when internal controls are ineffective or missing, and are unable to prevent, or detect and correct, misstatements in the financial statements. A deficiency may also result in non-compliance with policies and applicable laws and regulations and/or inappropriate use of public resources.</p>	<p>We expect management action will be taken in a timely manner to resolve deficiencies.</p>
Other matter 	<p>An other matter is expected to improve the efficiency and/or effectiveness of internal controls, but does not constitute a deficiency in internal controls. If an other matter is not resolved, we do not consider that it will result in a misstatement in the financial statements or non-compliance with legislative requirements.</p>	<p>Our recommendation may be implemented at management's discretion.</p>

Our risk rating definitions for financial reporting issues

We assess financial reporting issues on their potential to cause a material misstatement in the financial statements as follows:

Assessed category	Definition/Criteria	Prioritisation of remedial action
High 	We assess that there is a high likelihood of this causing a material misstatement in one or more components (transactions, balances and disclosures) of the financial statements, or there is the potential for financial loss including fraud.	This requires immediate management action to resolve.
Medium 	We assess that there is a medium likelihood of this causing a material misstatement in one or more components of the financial statements	We expect management action will be taken in a timely manner to resolve deficiencies.
Low 	We assess that there is a low likelihood of this causing a material misstatement in one or more components of the financial statements.	Our recommendation may be implemented at management's discretion.

Your ref:
Our ref: 2018-4249

21 December 2018

Greg Chemello
Chairperson
Ipswich City Enterprises Pty Ltd
PO Box 191
IPSWICH QLD 4305

Dear Mr Chemello,

Final Management Report for Ipswich City Enterprises Pty Ltd (ICE)

We have completed our 2018 financial audit for Ipswich City Enterprises (ICE). I issued an unmodified audit opinion, with two emphases of matter on your financial statements.

The purpose of this letter is to provide you with details on audit matters and other important information related to the audited financial statements.

Reporting on issues

Issues and other matters formally reported to management and an update on actions taken by management to resolve these issues is included as Appendix A to this letter. We acknowledge that the recommendations have not all been implemented as the entity is in the process of winding up. We continue to report these for your information and consideration for any future controlled entities. Our rating definitions for internal control deficiencies is shown in Appendix B.

Report to parliament

Each year we report the results of all financial audits and significant issues to parliament.

Consistent with previous years, we intend to include the results of our audit of ICE in a report to parliament. This report is prepared in accordance with the *Auditor General Act 2009*.

Audit fee

The final audit fee for this year is \$10 000 exclusive of GST (2017: \$6 000). This fee is more than the \$5 500 estimated in our external audit plan, due to additional work performed to address identified risks.

We would like to thank you and your staff for their engagement in the audit.

If you have any questions about this letter or would like to discuss any matters regarding our audit service, please contact me on 3149 6041 or Megan Manuel on 3149 6122.

Yours sincerely




Patrick Flemming
Sector Director

Appendix A

Issues formally reported to management

This table provides you with a summary of issues that we have formally reported to management.

New internal control deficiencies reported since our final management letter dated 12 December 2017

Ref	Rating	Issue	Our recommendation	Status
1. Re-raised in FY18 final from original issue in FY17 final management letter		<p>Bank reconciliations not reviewed</p> <p>ICE maintained two bank accounts and prepared a monthly bank reconciliation for each account. We noted that the July 2017 to November 2017 bank reconciliations were not signed by the preparing officer and there was no evidence that the bank reconciliations were reviewed. The April 2018 and May 2018 bank reconciliations were signed by the reviewer, but not until 29 June 2018.</p> <p>Implication</p> <p>Lack of formal and/or timely independent review may result in inappropriate transactions not being detected and appropriately dealt with in a timely manner.</p>	It is recommended that the preparing officer sign all bank reconciliation statements and an independent officer formally review and sign within a timely period.	<p>Management Comment:</p> <p>This issue was raised as part of the 2016-2017 Audit and corrective steps were taken and implemented to address the timely review and sign-off of bank reconciliations. As noted in the Audit Observation the bank reconciliations from December 2017 were reviewed and signed.</p> <p>Status: Resolved.</p>