



LOCAL GOVERNMENT MANAGERS AUSTRALIA
QUEENSLAND INC.

NOTICE OF 2017 ANNUAL GENERAL MEETING

Notice is hereby given to members of Local Government Managers Australia (Qld) Inc. that the Sixty-eighth Annual General Meeting of Local Government Managers Australia Queensland will be held at the Mercure Gold Coast Resort, Carrara, Queensland, and will commence at 3.00pm on Wednesday, 13 September 2017

AGENDA

1. Welcome and Apologies
2. Confirmation of Minutes of the 2016 Annual General Meeting
3. Presentation of the 2016/2017 Financial Statements
4. Appointment of Auditor
5. President's Address
6. Local Government Professionals Australia (National)
7. Declaration of Office Bearers
8. Recognition of Membership
9. General Business
 - Policy Platforms



1. Welcome and Apologies

President, Cale Dendle will open the meeting.

Apologies

The President will present apologies received from members for the meeting. An attendance list will also be circulated for completion by attendees.

Vale

A minute's silence will be observed for the passing of members over the past year.

2. Confirmation of Minutes

The minutes of the 2016 Annual General Meeting, held on Wednesday 7 September 2016 at the Port Douglas Community Centre are attached (Attachment 1).

Recommendation:

It is recommended that the minutes of the 2016 Annual General Meeting held on Wednesday 7 September 2016 in Port Douglas be accepted as a true and accurate record of proceedings.

3. Presentation of the 2016/2017 Financial Statements

The 2016/2017 Financial Statements are attached in Attachment 2. These will be formally presented by Treasurer, Ray Burton.

The Auditor's Management Letter will also be tabled.

In addition to the Financial Statements tabled, members should also note that LGMA Queensland administers the Local Government Management Foundation which is a trust created to support research into matters affecting the sector. In 2016/2017, there were no transactions associated with the trust other than the accrual of interest. Financial statements for the Foundation are attached (Attachment 3).

Recommendation:

It is recommended that the Financial Statements for 2016/2017 be adopted as presented.

4. Appointment of Auditor

BB Whitehouse was first appointed as auditor for the 2012 audit and has continued to provide these services to the current year. The service is considered satisfactory.

Specialised Audit and Assurance Services (SAAS Audit) currently undertake the preparation of financial statements and have the expertise to undertake the full audit. They have a good understanding of the business, have previously undertaken the audit function and have been helpful in identifying efficiencies and reporting improvements. The CEO is confident that they will provide quality Audit services. They have provided a quote to undertake services in the 2017/18 financial year



which will lead to a small reduction in financial management costs. It is recommended that this be accepted and SAAS appointed as Auditor for the 2017/18 financial year.

Recommendation:

That SAAS be appointed as LGMA Queensland auditors for the 2017/2018 financial year.

5. President's Address

The President, Cale Dendle's report on the 2016/2017 year follows. He will highlight some critical areas and take questions from the floor.

This President's report marks the conclusion for me of a 14-year involvement with, and contribution to, LGMA Queensland administration, commencing with a role as Secretary/Treasurer of the CQ Branch way back in 2003 when I was CEO at the then-Bauhinia Shire (now Central Highlands) Council. How the industry and our own little professional body has changed in that time ...

But rather than bore everyone with history that is well-known to most, I thought that I might indulge myself by making some predictions (or perhaps wishes?) about where the sector might be in another 14 years, say 2030 (and in no particular order):

- Post-Trump (who is not returned in 2020), disgruntled electors are no less disillusioned about western democracy as more and more parties and candidates move to "game" the electoral system, both with and without technology.
- Electors are a little less bullish about tinder box issues like nationalism, immigration and economic protectionism, but the political elite have heeded the message (to some degree anyway) that charging ahead with policies that detrimentally affect families and (particularly regional) communities will not be tolerated.
- The LNP will govern Queensland for more years than they don't between now and 2030.
- Local government will still not be recognised in the Constitution of Australia.
- Government will finally follow the market (rather than climate science) and economics will drive much of our response to climate change. Having said that, we will have universally accepted the climate science by then (even if only as an insurance policy for our grandchildren) and will be working individually and collectively on response initiatives. We will rue the decision to not have commenced emissions trading 10-20 years earlier than we did.
- We will have new governing legislation for local government in about 2024 which will include more executive powers for the (still popularly-elected) Mayor.
- Following the success of both Roads to Recovery and Works for Queensland funding programs, both Federal and State Governments will increasingly look to untied funding programmes to enable local decision-making about priorities.
- Development assessment powers will be transferred to Independent Panels appointed by councils under guidelines developed by the State. Councils will continue to develop statutory planning instruments for interpretation by these panels.



-
- Local governments will be leaders in economic development, including their own suites of owned entities and businesses. Major businesses, such as water, airports and quarries, will be outsourced, corporatised or privatised.
 - The number of councils will remain fairly static (my prediction is maybe two more amalgamations) but there will be a lot more business transacted on regional levels. The State will have taken a much greater interest in administration of the rural and remote areas of inland Queensland, particularly after the Northern Australia Infrastructure Fund fails to deliver much meaningful investment.
 - Our indigenous councils will be generating own-source revenue and functioning much more like their counterparts.
 - Having stimulated all of our senses in the latter part of this decade, technology's exponential influence on governance and decision-making will then plateau somewhat during the 2020's. We will have holographic display capability in all council chambers and will have councillors participating in virtual meetings using various media platforms.
 - Most council transactional services will be self-serve using on-line capability and citizens will have on-line access to most council databases and information.
 - At least one council will have been dismissed by the Local Government Minister and at least one CEO will be prosecuted for some wrongdoing.
 - But, despite all of these changes, we will still be talking about financial sustainability as if it is a destination rather than a journey.
 - The trend of employing local government executives from outside of the sector will continue.
 - We will have at least 20 female CEO's in Queensland, many of whom will have come from outside the sector. However, this improved gender balance in executive ranks won't necessarily translate across to elected officials as many of the perennial barriers to entry will not have been overcome.
 - We will continue down the path of politicisation of the public service and CEO employment contracts will be fixed to council terms. Turnover will remain commonplace - as was predicted in the LGAQ/LGMA *CEO Mobility and Attrition Study* in 1998.
 - LGMA Queensland will have merged with its State counterparts to form a truly national body (and the other States will have recognised the folly in changing names to Local Government Professionals Australia) serving the common interests of local government officers across the country, irrespective of which State members live in.
 - LGMA National will be much more active in supporting emerging democracies and members will be helping to build government processes in many of our near neighbour countries.
 - LGMA Queensland will be delivering the Annual Awards for Excellence in partnership with LGAQ and the Premier and Local Government Minister are regular attendees.
 - LGMA Queensland's Retired Members Lunch will be one of the bigger events on the LGMA calendar.
 - LGMA Queensland will have converted some of its cash reserves into real estate by purchasing an office with dedicated training room facilities etc.



-
- Cale Dendle isn't LGMA State President and Myley Cyrus isn't American President.

Anyway, that's enough navel-gazing - I'll be interested to pull this out in 2030 (where I hope to be on the verge of retirement) and see how far off the mark I was with my musings.

Turning to the performance of LGMA Queensland in this past year:

- Board Director, Brett de Chastel, has done some great work for all of us in analysing membership trends and recommending some changes to our structures, fees and priorities. Our targets for membership are now:
 - 4.5 members per council, including 80 retired members. This fares well with our numbers still above 400.
 - 70plus CEO's as members (again, a target we generally exceed leaving aside issues of high turnover at this level)
 - Increases in the percentage of female members and members aged <35 years.
- We have made strong submissions to the State's Financial Sustainability of Local Government Inquiry this year and were invited to present to the Parliamentary Committee.
- 2016 Annual Conference was a runaway success in the idyllic Port Douglas, hosted ably by Linda Cardew and the team at Douglas Shire.
- Our Excellence Awards were once again a great success, with awards conferred upon councils from right across Queensland. This event has great potential (particularly if we partner with LGAQ on it) to become local government's "Night of Nights".
- Our external training (particularly in-house) has justified our additional investment in resources some years ago.
- Our relationships with the Local Government Minister, Department and LGAQ remain strong. Regrettably, I remain unconvinced about the strength of the LGMA (now LG Professionals) Federation with co-operation and co-ordination still requiring lots of attention.
- Financially:
 - We turned a surplus of \$130,000 (or 11% of revenue: target is between 1% and 5%)
 - Our Balance Sheet shows Members Equity of \$836,746 (up from \$702,783). Our target is >\$2,000/member which would be about right.
 - We have over \$1.1 million in cash holdings.

2017 marked Peta Irvine's 10th year as CEO of LGMA Queensland. In closing, I would like to personally thank Peta for her contribution to our organisation and to the incredible job she does in supporting and driving the local government profession. Peta remains a great support to all of us and, in particular, to those who have the good fortune to hold office as a board director. To Peta and her staff, and to all of the directors that I have had the good fortune to work with over the past number of years, I thank you for your selfless contribution to our profession, for your wise counsel and friendship.

LGMA Queensland exists to equip the modern-day local government manager with the skills, resources and networks to ensure that they can properly navigate their organisations to the path of helping our elected officials lead our communities to prosperity and wellness. The value of the LGMA Queensland network is one of its proudest traditions and is something that each of us should cherish.



I've really enjoyed my time as Queensland President and hope, that in small way, my time has made a useful contribution to our profession and to the organisation to which we all choose to belong.

Best wishes to the incoming executive; I hope that you find a ship-shape outfit on a reasonable course for continued success. I'm really looking forward to my next LGMA Queensland event as just a punter.

**Cale Dendle MLGMA
President**

Recommendation:

That the President's report on the 2016/2017 year be accepted.

6. Local Government Professionals Australia (National)

Local Government Professionals Australia, Queensland Director, Mark Crawley and Victorian Board representative, Denis Hovenden will provide an update on activities at the national level over the course of the past year.

7. Declaration of Office Bearers

The results of the Board elections will be officially declared by the Returning Officer.

8. Recognition of Membership

Recognition of Membership Certificates will be presented to members who have held membership for 20, 30, 40 and 50 years.

9. General Business

Policy Platforms

LGMA Queensland publishes a suite of policy platforms which are reviewed annually. The current platforms are listed in Attachment 4. The Board of LGMA Qld seeks members' feedback and endorsement of the Platforms.

Note:

Members wishing to propose a change to the LGMA Queensland Policy Platforms are requested to provide advice to the CEO prior to the meeting so appropriate changes can be drafted and tabled.

Recommendation:

That the LGMA Queensland Policy Platforms be endorsed.



Members are invited to table items of general business.

Meeting Close



LOCAL GOVERNMENT MANAGERS AUSTRALIA
QUEENSLAND INC.

2016 ANNUAL GENERAL MEETING

Port Douglas, Queensland
2:55pm on Wednesday 7 September 2016

MINUTES

1. Welcome and Apologies

Cale Dendle opened the meeting at 2:55pm and welcomed all members.

Cale Dendle invited members to stand to observe a minute's silence for three members who had passed away: Walter Watt, Ray Becker and Les Carett.

Cale asked for apologies and advised that the attendee list is being circulated. He noted a number of apologies had been received and asked that any additional be recorded on the apologies list.

2. Confirmation of Minutes of the 2015 Annual General Meeting

Cale Dendle confirmed that members had received copies of the minutes of the 2015 Annual General Meeting, held on Wednesday 2 September 2015 at the Gladstone Convention and Entertainment Centre. He sought confirmation of the minutes to be accepted as a true and accurate reflection of proceedings.

RESOLVED:

That the minutes of the 2015 Annual General Meeting held on Wednesday 2 September 2015 in Gladstone be accepted as a true and accurate record of proceedings.

Moved: Mark Crawley
Seconded: Mark Pitt
Carried: Yes

3. Presentation of the 2015/2016 Financial Statements

The 2015/2016 Financial Statements have been circulated to members via email and made available on the LGMA Queensland website. The Treasurer, Susan Jarvis, presented the 2015/2016 Financial Statements highlighting the following:

1. Operating result for 2015/2016 was \$30,734 which is a 227% increase compared to the previous year's result of \$9,383.
2. Total revenue was down by \$1,034 or 0.12% compared to the previous year



3. Expenses were down by 7% or \$29,882.
4. Major contributors to the year-end operating result are as follows:
 - a. Revenue
 - i. Revenue from membership levies and council subscriptions of \$207,699 increased by 8.4%. Membership revenue represents around 23% of the revenue mix which is an increase of 9% compared to previous year.
 - ii. Conferences and Event income was down by 4% or \$14,077
 - iii. Professional Development and Training income increased by 5.7% or around \$13,614
 - iv. Secretariat Services were down by \$18,378 (cessation LGFP services)
 - b. Expenses:
 - i. Employee expenses remained relatively steady with an increase of \$20,889 or 4.7% compared to the previous year
 - ii. Conference expenses were down by almost \$33,850 or 25.3%
 - iii. Professional development expenses increased by \$1,128 or 1%
 - iv. Member services expenses were up 4.8% or \$3,707
5. LGMA Queensland's Balance Sheet remains strong with total member equity increasing by \$30,734 with cash holdings over \$900,000.

The Treasurer said overall it is a positive operating result for the year and the balance sheet looks strong.

Susan Jarvis tabled the Auditors Management Letter which shows an unqualified result and no items for noting. She invited questions from the floor.

RESOLVED:

That the Financial Statements for 2015/2016 be adopted as presented.

Moved: Susan Jarvis

Seconded: Ray Burton

Carried: Yes

4. Appointment of Auditor

The Treasurer, Susan Jarvis, advised that LGMA made recommendation in the AGM Papers to combine the audit function and statement function. However, on reflection; the Board feels this reduces oversight and is therefore recommending that separation between the audit function and statement function be maintained.



Accordingly, the treasurer proposed that the current arrangements be retained (BB Whitehouse as Auditor and SAAS to undertake the preparation of statements) with a full review prior to next year's AGM.

RESOLVED:

That BB Whitehouse be appointed as Auditor for the 2016/2017 year

Moved: Brad Duke

Seconded: Nick Clarke

Carried: Yes

5. President's Address

The President, Cale Dendle, had tabled his report with the Agenda. He proposed the report and highlighted the following:

- Membership is currently at over 400 with a cull of the database resulting in a downturn in numbers. Thanks must be given to Brett de Chastel for doing a lot of work in this area and how we market the offerings to prospective members.
- It is quite clear that the Board needs to continue with our efforts in getting all 77 CEO's as members of our organisation.
- The Board has agreed that great emphasis should be put into attracting female and younger members in the sector and there will be renewed effort in the coming year.
- The organisation is in a strong financial position and as President, Cale expressed comfort in the knowledge that LGMA could weather a significant and sustained downturn if required.
- A reduction in board meetings from six to four has been introduced.
- Board director portfolios aligning with the Strategic Plan have been reintroduced.
- The conferences and forums are the opportunity to market the virtues of the organisation and the things members cherish about the profession of local government along with the values in participating in the organisation.

RESOLVED

That the President's report on the 2015/2016 year be accepted.

Moved: Cale Dendle

Seconded: Warren Collins

Carried: Yes

6. Local Government Professionals Australia (National)

LGMA Queensland Name Change

The President, Cale Dendle, invited Ricki Bruhn to address the proposal on the topic of aligning of branding and organisational name change.

Ricki Bruhn, the Vice-President of LG Professionals, was thankful for the opportunity to attend and thanked Peta Irvine and Cale Dendle for the opportunity to address the conference. He pointed out that Cale Dendle represented Queensland on the national board and thanked Peta Irvine for sitting on the CEO advisory committee, as that is how the National body maintain the relationship with the states. He thanked Gold Coast for hosting the national congress in May 2016 and congratulated the Sunshine Coast



Council on winning the Management Challenge. He advised that Queensland had the most councils entered for the 2016 Australasian Management Challenge.

Ricki noted that branding has been a contentious issue and he sought to provide an update on the state of play at the moment. He gave a brief overview of the history of branding commencing with Victoria who changed to LGPro prior to 2000 (when the other states adopted the LGMA brand) and NSW who adopted the LG Professionals tag. He advised that 5 out of the 8 federations have decided to change their brand and a federation branding committee has been formed to monitor and protect the integrity of that brand. The style brand guidelines ensure consistency.

LGMA Queensland and Western Australia currently have LGMA titles and Victoria retains LGPro. He said that any decision on the LGMA Queensland brand is a state matter and if the organisation does not seek change, there is no pressure from National to do so. He advised that it doesn't matter what states names are, the Federation remains the Federation.

He thanked the attendees of the conference for their hospitality.

Cale Dendle advised that he did want to offer the opportunity for the National body to present the cause, the vast majority of us who have been members for a long time aren't aware of the work of other states and our other bodies. It is important to recognise that Queensland members are a part of something bigger.

He advised that the board felt it important to raise the issue with members through the AGM but was not proposing any change to the brand which is well accepted and has a strong, positive reputation in Queensland.

Frank Mills, Mornington Shire Council, pointed out that he can see a lot of opportunity in changing the name in particular coming into line with the Australia branding rather than a Queensland only organisation. He also hears 'managers' in the name and questions if the 'Manager' tag puts people off rather than the 'professional' tag. He believes there should be robust discussion on the matter.

Dave McNicol, Tweed Shire Council, advised that he came back to the Queensland conference, not because of the brand but because of the relationship the organisation has with its members. He agrees with changing the brand so we are recognised nationally. The links and partnerships between bodies are more important than the name. If you were to change the name, you do that while the organisation is strong so they gather behind the name.

Dave Burgess, Quilpie Shire Council, asked if any conversations had taken place with other professional organisations? Cale Dendle said not in relation to the Queensland brand. Dave believes we can see a lot of merit in changing but that there should be a conversation with the other organisations first.

Cale Dendle advised that he believes a name change is inevitable. There will come a time when we will be the only ones who will retain the name. He believes Queensland will see a time when they come in line with LG Professionals but 2016 may not be the right time for a change.

In the absence of other comments, the matter was proposed and taken to the vote.



RESOLVED

That LGMA Queensland retain the LGMA Queensland brand into the foreseeable future.

Moved: Cale Dendle

Seconded: John Oberhardt

Carried: Yes

The President, Cale Dendle, vacated the Chair.

Peta Irvine, the Returning Officer, assumed Chair

7. Declaration of Office Bearers

Peta Irvine provided the following election report:

As returning officer, I would like to present the results of the LGMA Queensland Board Election for 2016/2017. I was pleased that we had over a 40% return rate on ballot papers this year which shows the high level of interest members have in the organisation and its Board.

As the result of terms coming to an end, four positions were vacant. These were the positions of President, Director NQ, Director SQ and Director at Large.

Nominations

The nomination period opened on 29 June 2016 and closed at 4pm on Wednesday 28 July 2016. Eligible members were notified via email and nominations were accepted via email, post and fax. The following nominations were received:

Position Nominated	Nominee
President	Cale Dendle
Director (SQ)	David Keenan
Director (NQ)	Linda Cardew
Director (at large)	Jason Bradshaw Ray Burton

In accordance with Rule 11.7 (1) (b) of the LGMA Qld Rules of Association, where there is only one valid nomination for each position, the nominated person is taken to be elected to that position.

Ballots were prepared for the positions of Director at large and were forwarded to members via post on 1 August 2016.

The election closed at noon on Wednesday 31 August 2016 and the returning officer opened, verified and counted the returned ballot papers.

As a result of the nomination process, the following candidates have been successful.

As Director (SQ Branch), David Keenan

As Director (NQ Branch), Linda Cardew

As Director (at large), Ray Burton



As President, Cale Dendle

RESOLVED

That the Election report for 2015/16 be received and the successful candidates taken as elected.

Moved: Peta Irvine
Seconded: Nick Clarke
Carried: Yes

The Board were welcomed by Peta Irvine to the team and she looks forward to working with them.

Cale Dendle resumed the Chair

The newly elected Board Members were congratulated.

Cale Dendle acknowledged Michelle Clarke, the North Queensland representative from Townsville who served for 6 years on the board and extended big thanks for her service over an extended period of time. He also thanked Arun Pratap from Toowoomba who gave notice of inability to continue earlier in the year and Justin Commons of Livingstone who has returned to SA for their service. There was a round of applause for those serving.

8. Proposed Amendment to the Rules of Association

Peta Irvine gave an overview of the changes. There are a range of them and a number of them are cosmetic or just needed updating.

- One of the key ones is we aren't operating Branch Executives anymore. A change to the Rules to recognise this as proposed does not mean we cannot appoint a branch executive but it means that we are not required to form them.
- Some definitions have been tidied up around our not-for-profit status which creates clearer alignment with our purpose and the requirements outlined in taxation legislation.
- Corporate member is something that we have not used with the focus clearly on individual membership. The retention of corporate member in the Rules causes confusion. It is proposed this be removed. Council will continue to be subscribers of LGMA Queensland if they wish.
- Two of the biggest changes proposed relate to use of technology. At the moment all voting must be done via paper-based ballots. It is proposed to allow electronic voting (noting that we have had a really good return rate at the recent election for paper-based ballots). Security is no longer an issue for this type of process and all voting members have email facility.
- Also proposed is facility for voting on significant matters to be undertaken in absentia via electronic means. Currently, you have to attend the AGM in person in order to participate in a vote. The Board expects that this would only be undertaken for matters of significant interest and importance, such as a proposal to re-brand, where it is critical that all members have the opportunity to input into the decision.
- Also proposed is a tidy up around LG Professionals matters including replacing the name (they are still referenced as LGMA in our Rules) and altering the number of delegates to the board. This is to bring our rules into alignment with changes made by LG Professionals.



- Last one is the change in the delegation, currently the limit is \$50,000, the recommendation is to increase that to \$100,000. The Board will still provide limits of delegation but in terms of practice, some of our venue catering bills have been larger than \$50,000.

Members were invited to ask questions or provide comments.

Mark Pitt advised that the voting in absentia is one of the greatest things he has issue with. If you held enough proxies, and individual could sway the vote. He would think that issue of name change would be a plebiscite of our members and more discussion, looking at affordability etc. way before a name change. Certainly, he advised in advance he will not be supporting voting in absentia.

Peta Irvine clarified that it is not proposed to allow members to hold proxies, just to vote on a topic tabled immediately prior to the AGM. There is currently no facility for a formal plebiscite and this could fulfil that requirement. The Board would have to make the decision about when such a process would be applied. She asked for any further comments or concerns.

In the absence of any further comments, Cale asked if the AGM was willing to move the changes as a whole.

RESOLVED

That the proposed changes to the Rules of Association be adopted in their entirety.

Moved: Mark Crawley
Seconded: Leon Yeatman
Carried: Yes

9. Recognition of Membership

Cale Dendle announced that it was his pleasure to recognise members who have shown an ongoing commitment to LGMA Queensland and the sector over many years. Ricki Bruhn, Vice-President, LG Professionals, was asked to assist in congratulating those in attendance. It is our tradition to acknowledge these members through the presentation of Recognition of Membership Certificates. Certificates were awarded to:

20 Years

Bernie McCarthy
Cale Dendle
Russell Schuller
Greg Tosh
John Todd

30 Years

Russell Faulkner
Paul Smith
Jeff Stewart-Harris
Terry Brennan
Ross Hollands

50 Years

Pat Crompton

10. General Business

Members were invited to table items of general business.

Policy Platforms

Cale Dendle advised that LGMA Queensland Policy Platforms are something new on the agenda this year. In the Strategic Plan, it outlines a number of strategic objectives and the Board articulates a position on



critical policy matters arising from these. Cale proposed that each year the board seeks the endorsement of the members on the policy platforms tabled. In February this year the platforms were reviewed they capture a range of critical issues for the profession and professionals working in the industry. They represent a good reference point for members as well as for other stakeholders such as the Department of Local Government and LGAQ.

Cale invited questions from the floor.

Cale Dendle wished to extend a thank you to Justin Commons for his efforts in relation to these policy platforms and his efforts to make them a little more contemporary. He reiterated that while these policy platforms will form part of the agenda for AGM's in the future, input would be sought at review points during the year and members are free to provide comment to the board at any time.

RESOLVED

That the LGMA Queensland Policy Platforms be endorsed.

Moved: Nick Clarke
Seconded: Mark Watt
Carried: Yes

Vale

Mark Watt suggested that LGMA Queensland look at doing a vale in the Journal with the assistance of the family members. Cale Dendle noted that as the network gets bigger, it is incumbent upon the members to advise the office of the passing of members.

Douglas Shire

On behalf of members, Cale Dendle thanked the Douglas Shire Council and in particular Linda Cardew for the hospitality of the Council and assistance of her staff.

Staff

Cale Dendle thanked Peta Irvine and the LGMA staff who do a wonderful job on our behalf and the evidence of which we see regularly in the services provided to us.

Office Bearers

On behalf of the members, Scott Mason moved a vote of thanks to the office bearers for their time and efforts.

Meeting Close

The meeting closed at 3.35pm and Cale Dendle thanked everyone for their attendance.



Attendance

Name	Organisation	Name	Organisation
John Oberhardt	Logan City Council	Matthew Johns	Logan City Council
Mark Watt	Ipswich City Council	Brett de Chastel	Noosa Shire Council
Martin Drydale	Noosa Shire Council	Deb Colledge	Local Buy
John Perry	Mead Perry	Oliver Pring	Carpentaria Shire Council
Alan Balloch	JLT	Leon Love	Diamantina Aboriginal Shire Council
Mark Leyland	LGAQ	Liza Perrett	Isaac Regional Council
Mark Pitt	North Burnett Regional Council	Mark Kelleher	-
Warren Collins	Cherbourg Aboriginal Shire Council	Brett Walsh	Barcaldine Regional Council
Frank Mills	Mornington Shire Council	Matthew Magin	Burdekin Shire Council
Ed Perry	Qld Ombudsman	Scott Mead	Mead Perry Group
Dave Burges	Quilpie Shire Council	Linda Cardew	Douglas Shire Council
Bradley Duke	Central Highlands Regional Council	Paul Hockings	Longreach Regional Council
Warren Van Wyk	Logan City Council	Christopher Joosen	Bundaberg Regional Council
Stephen Hegedus	Shepherd Services	Brian Hayes	Gympie Regional Council
Cale Dendle	Gladstone Regional Council	Ray Burton	In Transition
Ross Musgrove	Western Downs Regional Council	Dave Ferguson	Mapoon Aboriginal Shire Council
Leon Yeatman	Mapoon Aboriginal Shire Council	Darlene Irvine	FNQROC
Stephen Wilton	Northern Peninsula Area Regional Council	David McNicoll	Tweed Shire Council
Mark Crawley	Charters Towers Regional Council	Ricki Bruhn	Palmerston NT
Evan Pardon	Rockhampton Regional Council	Peter Byrne	Bundaberg Regional Council
Susan Jarvis	Blackall-Tambo Regional Council	Nick Clarke	Redland City Council
Peta Irvine	LGMA Queensland		

Non-Member Attendee's

Laura Ellis	Minute Taker	Lex Smith	Redland City Council
-------------	--------------	-----------	----------------------

Apologies

Name	Organisation	Name	Organisation
Chris Rose	-	Simon Benham	Logan City Council
Lex Smith	Redland City Council	Michelle Webster	Central Highlands Regional Council
Luke Lankowski	Central Highlands Regional Council	Jason Bradshaw	Central Highlands Regional Council
Johann Muller	Longreach Regional Council	Ian Bodill	Longreach Regional Council
Adam Seiler	Doomadgee Aboriginal Shire Council	Terry Brennan	
Noel Cass,	Retired	Leisa Dowling	Gladstone Regional Council
Robert Holmes	Rockhampton Regional Council	Leo Jensen	Charters Towers Regional Council
Herb Oliver	Retired	Bryan Ottone	Retired
Glen Potter	City of Gold Coast	Gary Stevenson	Isaac Regional Council
Ian Stevenson	Retired		



Local Government Managers Australia (QLD) Inc.

ABN 97 968 931 841

Financial Statements

For the Year Ended 30 June 2017

Local Government Managers Australia (QLD) Inc.

ABN 97 968 931 841

Contents

For the Year Ended 30 June 2017

	Page
Financial Statements	
Statement of Profit or Loss and Other Comprehensive Income	1
Statement of Financial Position	2
Notes to the Financial Statements	3
Statement by Members of the Board of Management	10
Independent Audit Report	11

Local Government Managers Australia (QLD) Inc.

ABN 97 968 931 841

Statement of Profit or Loss and Other Comprehensive Income
For the Year Ended 30 June 2017

		2017	2016
	Note	\$	\$
Revenue	2	1,116,784	873,840
Employee benefits expense		(504,647)	(458,867)
Depreciation and amortisation expense		(2,381)	(2,389)
Conferences and event expenses		(170,193)	(133,802)
Professional development and training expenses		(130,487)	(94,278)
Members servicing costs		(86,282)	(79,401)
Other expenses		(69,083)	(73,800)
Profit before income tax		153,711	31,303
Income tax expense		(19,748)	(569)
Profit for the year		133,963	30,734
Other comprehensive income for the year, net of tax		-	-
Total comprehensive income for the year		133,963	30,734

The accompanying notes form part of these financial statements.

Local Government Managers Australia (QLD) Inc.

ABN 97 968 931 841

Statement of Financial Position**As At 30 June 2017**

	Note	2017	2016
		\$	\$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	3	341,937	161,664
Other cash investments	4	791,993	772,721
Trade and other receivables	5	127,554	85,743
Current tax receivable		1,625	12,209
Prepayments		37,126	20,440
TOTAL CURRENT ASSETS		1,300,235	1,052,777
NON-CURRENT ASSETS			
Plant and equipment	6	1,928	2,828
TOTAL NON-CURRENT ASSETS		1,928	2,828
TOTAL ASSETS		1,302,163	1,055,605
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	7	53,765	48,644
Employee benefits		42,704	40,302
Other liabilities	9	320,094	220,745
TOTAL CURRENT LIABILITIES		416,563	309,691
NON-CURRENT LIABILITIES			
Employee benefits	8	48,854	43,131
TOTAL NON-CURRENT LIABILITIES		48,854	43,131
TOTAL LIABILITIES		465,417	352,822
NET ASSETS		836,746	702,783
MEMBERS' FUNDS			
General reserve	10	250,000	250,000
Retained profits	11	586,746	452,783
TOTAL MEMBERS' EQUITY		836,746	702,783

The accompanying notes form part of these financial statements.

Local Government Managers Australia (QLD) Inc.

ABN 97 968 931 841

Notes to the Financial Statements

For the Year Ended 30 June 2017

The financial statements cover Local Government Managers Australia (QLD) Inc. as an individual entity. Local Government Managers Australia (QLD) Inc. is a not-for-profit association incorporated in Queensland under the *Associations Incorporation Act (QLD) 1981* (as amended by the *Associations Incorporation and Other Legislation Amendment Act (QLD) 2007*).

The principal activities of the Association during the financial year were to provide education, advocacy and information services to members.

1 Summary of Significant Accounting Policies

(a) Basis of preparation

This financial report is a special purpose financial statements prepared in order to satisfy the financial reporting requirements of the *Associations Incorporation Act (QLD) 1981* (as amended by the *Associations Incorporation and Other Legislation Amendment Act (QLD) 2007*). The board of management has determined that the Association is not a reporting entity.

The financial report has been prepared on an accruals basis and is based on historic costs and does not take into account changing money values or, except where specifically stated, current valuations of non-current assets.

Amounts in the financial statements have been rounded to the nearest dollar.

The following significant accounting policies, which are consistent with the previous period unless otherwise stated, have been adopted in the preparation of this financial report.

(b) Comparative figures

Comparatives are consistent with prior years, unless otherwise stated.

(c) Plant and equipment

Plant and equipment is carried at cost less, where applicable, any accumulated depreciation.

The depreciable amount of all fixed assets is depreciated on a straight-line basis over the asset's useful life commencing from the time the asset is held ready for use.

Depreciation rates

The depreciation rates used for each class of depreciable assets are:

Class of Fixed Asset	Depreciation Rate
Office Equipment	20-30%

The assets' residual values, depreciation methods and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains or losses are included in the statement of profit or loss and other comprehensive income.

Notes to the Financial Statements

For the Year Ended 30 June 2017

1 Summary of Significant Accounting Policies

(d) Impairment of non-financial assets

At the end of each reporting period, the Association reviews the carrying values of its tangible assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, is compared to the asset's carrying value. Any excess of the asset's carrying value over its recoverable amount is expensed to the statement of profit or loss and other comprehensive income.

(e) Cash and cash equivalents and other cash investments

Cash and cash equivalents include cash on hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less. Term deposits with original maturities of more than three months are classified as other cash investments.

(f) Employee benefits

Provision is made for the Association's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee benefits that are expected to be settled within one year have been measured at the amounts expected to be paid when the liability is settled.

Employee benefits payable later than one year have been measured at the present value of the estimated future cash outflows to be made for those benefits. The board of management do not make any adjustments related to expected pay increases or the time value of money as the net effect of these factors is not considered significant. Changes in the measurement of the liability are recognised in profit or loss.

Employee benefits are presented as current liabilities in the statement of financial position if the Association does not have an unconditional right to defer settlement of the liability for at least 12 months after the reporting date regardless of the classification of the liability for measurement purposes under AASB 119.

(g) Income tax

Only non-member income of the association is only assessable for tax, as members income is executed under the principle of mutuality.

The income tax expense/(revenue) for the year comprises current income tax expense/(income) and deferred tax expense/(income).

Current income tax expense charged to the profit or loss is the tax payable on taxable income calculated using applicable income tax rates enacted, or substantially enacted, as at the end of the reporting period. Current tax liabilities/(assets) are therefore measured at the amounts expected to be paid to/(recovered from) the relevant taxation authority.

(h) Revenue and other income

The Association recognises revenue when the amount of revenue can be reliably measured, it is probable that future economic benefits will flow to the Association and specific criteria have been met for each of Local Government Managers Australia (QLD) Inc.'s activities as discussed below.

Notes to the Financial Statements

For the Year Ended 30 June 2017

1 Summary of Significant Accounting Policies

(h) Revenue and other income

Income from conferences, events, training and professional development

Revenue from conferences and other events (including related sponsorship income) is recognised in the period in which the conference or event is held. Any income received in advance of the conference or event is included within other liabilities.

In a similar manner income relating to the provision of training and professional development services is recognised with reference to the stage of completion of the training or professional development program concerned.

Subscriptions

Revenue from the provision of membership subscriptions is recognised on a straight line basis over the subscription period. That portion of the subscription relating to the subsequent financial period is included within other liabilities. Admission fees are recognised when received.

Interest revenue

Interest revenue is recognised when receivable.

All revenue is stated net of the amount of goods and services tax (GST).

(i) Goods and services tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Tax Office. In these circumstances, the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense. Receivables and payables in the statement of financial position are shown inclusive of GST.

(j) Functional and presentation currency

The financial statements are presented in Australian dollars which is the Association's functional and presentation currency.

(k) Critical accounting estimates and judgments

The board of management evaluates estimates and judgments incorporated into the financial statements based on historical knowledge and best available current information. Estimates assume a reasonable expectation of future events and are based on current trends and economic data, obtained both externally and within the Association.

Provision for impairment of receivables

The value of the provision for impairment of receivables is estimated by considering the ageing of receivables, communication with the debtors and prior history.

Notes to the Financial Statements

For the Year Ended 30 June 2017

1 Summary of Significant Accounting Policies

(k) Critical accounting estimates and judgments

Income tax provision

Some of the Association's income is taxable. Judgement is required in determining the provision for income tax. The Association recognises a tax liability based upon its current understanding of tax law. Where the final tax outcome is different from initial estimate, such differences will impact the tax charge and provision in the period in which determination is made.

2 Revenue

	2017	2016
	\$	\$
- Member subscriptions and admission fees	239,541	207,699
- Provision of member services	82,576	59,060
- Interest income	21,549	29,953
- Conferences and events income	393,323	328,220
- Professional development and training	375,048	248,908
- Other trading revenue	4,747	-
Total Revenue	1,116,784	873,840

3 Cash and Cash Equivalents

Cash at bank	341,737	161,464
Cash on hand	200	200
Total cash and cash equivalents	341,937	161,664

4 Other cash investments

Bank term deposits	791,993	772,721
Total other cash investments	791,993	772,721

Bank term deposits above have original maturity periods of six months.

5 Trade and Other Receivables

CURRENT		
Trade receivables	127,554	83,478
Other receivables	-	2,265
Total current trade and other receivables	127,554	85,743

Notes to the Financial Statements

For the Year Ended 30 June 2017

6 Plant and Equipment

	2017	2016
	\$	\$
Office equipment		
At cost	19,745	18,264
Accumulated depreciation	(17,817)	(15,436)
Total office equipment	<u>1,928</u>	<u>2,828</u>
Total plant and equipment	<u><u>1,928</u></u>	<u><u>2,828</u></u>

Movements in Carrying Amounts

Movement in the carrying amounts for each class of plant and equipment between the beginning and the end of the current financial year:

	Office Equipment	Total
	\$	\$
Balance at the beginning of year	2,828	2,828
Additions	1,481	1,481
Depreciation expense	(2,381)	(2,381)
Balance at end of financial year	<u><u>1,928</u></u>	<u><u>1,928</u></u>

7 Trade and Other Payables

	2017	2016
	\$	\$
CURRENT		
Trade payables	-	7,357
Other payables	53,765	41,287
	<u>53,765</u>	<u>48,644</u>

8 Employee Benefits

CURRENT		
Provision for annual leave	42,704	40,302
NON-CURRENT		
Provision for long service leave	<u>48,854</u>	<u>43,131</u>

Notes to the Financial Statements

For the Year Ended 30 June 2017

9 Other Liabilities

	2017	2016
	\$	\$
CURRENT		
Income received in advance	<u>320,094</u>	<u>220,745</u>

The above amounts relate to sponsorship and other income which has been billed in advance in relation to future events or services yet to be supplied at the year end.

10 General reserve

The general reserve records funds set aside for future expansion of Local Government Managers Australia (QLD) Inc..

11 Retained Earnings

	2017	2016
	\$	\$
Opening balance	452,783	422,049
Profit for the year	<u>133,963</u>	<u>30,734</u>
Retained earnings at end of the financial year	<u>586,746</u>	<u>452,783</u>

12 Capital Management

The Board of Management controls the capital of the Association in order to ensure that adequate cash flows are generated to fund its activities. This includes monitoring future cash flow requirements and available cash reserves.

The Association does not have any borrowings and there are no externally imposed capital requirements.

There have been no changes in the strategy adopted by the Board of Management to control the capital of the Association since the previous year.

13 Auditors' Remuneration

	2017	2016
	\$	\$
Remuneration of the auditor of the Association, BB Whitehouse Audit Pty Ltd, for:		
- auditing or reviewing the financial report	<u>6,500</u>	<u>5,320</u>

14 Contingent Liabilities and Contingent Assets

In the opinion of the Board of Management, the Association did not have any contingencies at 30 June 2017 (30 June 2016:None).

Notes to the Financial Statements

For the Year Ended 30 June 2017

15 Events after the end of the Reporting Period

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the Association, the results of those operations or the state of affairs of the Association in future financial years.

16 Association Details

The registered office and principal place of business of the Association is:

Level 7, Quay Central
95 North Quay
Brisbane QLD 4000

Local Government Managers Australia (QLD) Inc.

ABN 97 968 931 841

Statement by Members of the Board of Management

The board of management has determined that the Association is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 1 to the financial statements.

In the opinion of the board the financial report as set out on pages 1 to 9:

1. Presents fairly the financial position of Local Government Managers Australia (QLD) Inc. as at 30 June 2017 and its performance for the year ended on that date.
2. At the date of this statement, there are reasonable grounds to believe that Local Government Managers Australia (QLD) Inc. will be able to pay its debts as and when they fall due.

This statement is made in accordance with a resolution of the board and is signed for and on behalf of the board by:



President

Cale Dendle



Treasurer

Ray Burton

Dated 21 July 2017

Local Government Managers Australia (Qld) Inc.

ABN 87 988 831 841

Independent Audit Report to the members of Local Government Managers Australia (Qld) Inc.

Report on the Financial Report

We have audited the accompanying financial report being a special purpose financial report, of Local Government Managers Australia (Qld) Inc., which comprises the statement of financial position as at 30 June 2017, the statement of profit or loss and other comprehensive income for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the statement by members of board of management.

Officers' Responsibility for the Financial Report

The members of the board of management are responsible for the preparation of the financial report and have determined that the basis of preparation described in Note 1, is appropriate to meet the requirements of the *Associations Incorporation Act (Qld) 1981* and is appropriate to meet the needs of the members. The board's responsibility also includes such internal control as the board determines is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial report based on our audit. We conducted our audit in accordance with Australian Auditing Standards. Those standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance about whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial report.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

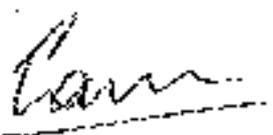
Opinion

In our opinion, the financial report presents fairly, in all material respects, the financial position of Local Government Managers Australia (Qld) Inc. as at 30 June 2017, and its financial performance for the year then ended in accordance with *Australian Accounting Standards and the Associations Incorporation Act (Qld) 1981*.

Basis of Accounting

Without modifying our opinion, we draw attention to Note 1 to the financial report which describes the basis of accounting. The financial report is prepared to assist Local Government Managers Australia (Qld) Inc. to comply with the financial reporting provisions of the *Associations Incorporation Act (Qld) 1981*. As a result, the financial report may not be suitable for another purpose.

Whitehouse Audit Pty Ltd



27 Mayneview Street, Milton QLD

Dated this 27 day of July 2017

Queensland Local Government Management Foundation

Financial Statements

For the Year Ended 30 June 2017

Page

Financial Statements

Income Statement	1
Statement of Financial Position	2
Notes to the Financial Statements	3
Trustee's Declaration	5
Compilation Report	6

Queensland Local Government Management Foundation

Income Statement

For the Year Ended 30 June 2016

	2017	2016
	\$	\$
Income		
Interest income	4,370	8,859
Total income	<u>4,370</u>	<u>8,859</u>
Surplus for the year	<u><u>4,370</u></u>	<u><u>8,859</u></u>

The accompanying notes form part of these financial statements.

Queensland Local Government Management Foundation

Statement of Financial Position

As At 30 June 2017

	Note	2017 \$	2016 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	3	<u>264,500</u>	260,130
TOTAL CURRENT ASSETS		<u>264,500</u>	260,130
TOTAL ASSETS		<u>264,500</u>	260,130
NET ASSETS		<u>264,500</u>	260,130
EQUITY			
Settlement sum		10	10
Retained earnings	4	<u>264,490</u>	260,120
TOTAL EQUITY		<u>264,500</u>	260,130

The accompanying notes form part of these financial statements.

Notes to the Financial Statements

For the Year Ended 30 June 2017

1 Basis of Preparation

The trustees of the Foundation believe the not for profit Foundation is a non-reporting entity because there are no users dependent on general purpose financial reports. These financial statements are therefore a special purpose financial report that has been prepared in order to meet the requirements of the trustees.

The financial statements have been prepared in accordance with the significant accounting policies disclosed below which the trustees have determined are appropriate to meet the purposes of preparation.

The financial statements have been prepared on an accruals basis and are based on historical costs.

Significant accounting policies adopted in the preparation of these financial statements are presented below and are consistent with prior reporting periods unless otherwise stated.

2 Summary of Significant Accounting Policies

(a) Revenue and other income

Revenue is recognised when the amount of the revenue can be measured reliably, it is probable that economic benefits associated with the transaction will flow to the Foundation and specific criteria relating to the type of revenue as noted below, has been satisfied.

Revenue is measured at the fair value of the consideration received or receivable.

Interest revenue

Interest is recognised when receivable.

(b) Cash and cash equivalents

Cash and cash equivalents comprises cash on hand, demand deposits and short-term investments which are readily convertible to known amounts of cash and which are subject to an insignificant risk of change in value.

(c) Income Tax

The Foundation is an income tax exempt charitable entity under Division 50 of the *Income Tax Assessment Act 1997*.

(d) Goods and Services Tax (GST)

The Foundation is not registered for GST.

Queensland Local Government Management Foundation

Notes to the Financial Statements

For the Year Ended 30 June 2017

3 Cash and cash equivalents

	2017	2016
	\$	\$
Cash deposit account	23,051	22,711
Bank term deposit	241,449	237,419
	<u>264,500</u>	<u>260,130</u>

4 Retained Earnings

Retained earnings at the beginning of the financial year	260,120	251,261
Surplus for the year	4,370	8,859
Retained earnings at end of the financial year	<u>264,490</u>	<u>260,120</u>

5 Contingencies

In the opinion of the trustees the Foundation did not have any contingencies at 30 June 2017.

6 Events Occurring After the Reporting Date

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the Foundation, the results of those operations or the state of affairs of the Foundation in future financial years.

Queensland Local Government Management Foundation

Trustee's Declaration

The trustees have determined that the Foundation is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 2 to the financial statements.

The trustees declare that:

1. The financial statements and notes, as set out on pages 1 to 4, present fairly the Foundation's financial position as at 30 June 2017 and its performance for the year ended on that date in accordance with the accounting policies described in Note 2 to the financial statements; and
2. In the trustee's opinion, there are reasonable grounds to believe that the Foundation will be able to pay its debts as and when they become due and payable.

This declaration is made in accordance with a resolution of the trustees of the Foundation.



Trustee

Cale Dendle



Trustee

Susan Jarvis

Dated this 21st day of July 2017

We have compiled the accompanying financial statements of Queensland Local Government Management Foundation, which comprise the statement of financial position as at 30 June 2017, and the income statement for the year then ended, a summary of significant accounting policies and other explanatory notes. The specific purpose for which the special purpose financial statements have been prepared is set out in the notes to the accounts.

The Responsibility of the Board of Management

The Board of Management of Queensland Local Government Management Foundation is solely responsible for the information contained in the special purpose financial statements, the reliability, accuracy and completeness of the information and for the determination that the basis of accounting used is appropriate to meet their needs and for the purpose that the financial statements were prepared.

Our Responsibility

On the basis of the information provided by the Board of Management we have compiled the accompanying special purpose financial statements in accordance with the basis of accounting and APES 315: *Compilation of Financial Information*.

We have applied our professional expertise in accounting and financial reporting to assist management in the preparation and presentation of these financial statements in accordance with the basis of accounting described in the notes to the financial statements. We have complied with the relevant ethical requirements of APES 110 *Code of Ethics for Professional Accountants*.

These financial statements and the reliability, accuracy and completeness of the information used to compile them are management's responsibility.

Assurance Disclaimer

Since a compilation engagement is not an assurance engagement, we are not required to verify the reliability, accuracy or completeness of the information provided to us by management to compile these financial statements. Accordingly, we do not express an audit opinion or a review conclusion on these financial statements.

Note 1 states the basis on which these financial statements are prepared and their purpose. Accordingly, these financial statements are for your use only, and may not be suitable for other purposes.

Our compilation report is intended solely for your use in your capacity as management of Queensland Local Government Management Foundation, and should not be distributed to other parties without our prior written consent.

SAAS Audit Pty Ltd

James Kenward
Director

Suite 4, 118 Vulture Street
South Brisbane QLD 4101

Dated this 21st day of July 2017

Independent Audit Report to the members of Queensland Local Government Management Foundation

Report on the Financial Report

We have audited the accompanying financial report being a special purpose financial report, of Queensland Local Government Management Foundation, which comprises the statement of financial position as at 30 June 2017, the statement of profit or loss and other comprehensive income for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the statement by members of board of management.

Officers' Responsibility for the Financial Report

The members of the board of management are responsible for the preparation of the financial report and have determined that the basis of preparation described in Note 1, is appropriate to meet the requirements of the *Associations Incorporation Act (Qld) 1981* and is appropriate to meet the needs of the members. The board's responsibility also includes such internal control as the board determines is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial report based on our audit. We conducted our audit in accordance with Australian Auditing Standards. Those standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance about whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial report.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial report presents fairly, in all material respects, the financial position of Queensland Local Government Management Foundation as at 30 June 2017, and its financial performance for the year then ended in accordance with *Australian Accounting Standards and the Associations Incorporation Act (Qld) 1981*.

Basis of Accounting

Without modifying our opinion, we draw attention to Note 1 to the financial report which describes the basis of accounting. The financial report is prepared to assist Queensland Local Government Management Foundation to comply with the financial reporting provisions of the *Associations Incorporation Act (Qld) 1981*. As a result, the financial report may not be suitable for another purpose.

Whitehouse Audit Pty Ltd



27 Mayneview Street, Milton QLD

Dated this 27 day of July 2017

Policy Platforms

POLICY PLATFORMS

Introduction

LGMA Queensland leads, advocates for and supports local government managers through actively contributing to the advancement of local government in the state. In fulfilling this role, LGMA:

- advocates for the interests of members through representation to government, industry and other stakeholders;
- maintains watching briefs on issues of interest to members; and
- facilitates communication and the provision of information and expert advice to members, government and stakeholders.

The local government sector encompasses a wide range of interests and issues. Some are of direct relevance to the role of local government officers, some relate only to elected members, some are relevant to specific technical areas and some overlap many areas or affect the operation of local government as a sector.

LGMA Queensland is conscious of the fact that there will be a diversity of views amongst members. In undertaking to represent its members, LGMA Queensland seeks to represent the collective view of members and will therefore consult widely with members in the development of submissions, briefs and policy statements. LGMA Queensland is not a political entity and does not approach its representation from a political angle. Specifically, LGMA Queensland is not an industrial advocate and does not seek to represent individual members in employment matters, although it will advocate about general employment conditions in the interests of ensuring professional managers are attracted and retained in the sector.

In the interests of transparency, the Board of LGMA Queensland has determined to publish the key policy platforms which LGMA Queensland seeks to promote and achieve for local government in the state. These platforms reflect the preferred position of LGMA Queensland on current issues facing local government practitioners. Through the implementation of the positions identified, LGMA Queensland seeks to create the most effective and appropriate working environment for local government officers and best practice in local government. This may be through legislative, funding, operational and/or other elements of local government.

The overarching principles applying to the development of these platforms ensure that future advocacy and representation is appropriate to member needs and enhances LGMA Queensland's credibility as a professional, member-representative organisation. They provide stakeholders with a clear understanding of LGMA Queensland's stance.

These policy platforms sit under the LGMA Queensland Strategic Plan as adopted by the Board of Directors in November 2014 and as amended from time to time. The Policy Platforms will be reviewed and amended on a regular basis to reflect the changing nature of Queensland local government and the needs of LGMA Queensland members. They are not exhaustive and LGMA may undertake lobbying activities in areas not listed in order to respond to emerging issues and challenges. For ease of understanding, Policy Platforms have been divided into three categories:

- **Sector-Wide Context** –issues impacting on the wider operation of local government.
- **Legislative framework** –the legislative environment within which local governments officers operate.
- **Officer environment** –issues which directly affect well-being and quality of working life.

1.0 Sector Wide Context

The business of local government covers many areas and disciplines and it is incumbent on officers to keep abreast of best practice initiatives and trends. However, local government officers are the experts in their own fields and through LGMA Queensland have a key role to play in shaping and developing those best practice initiatives as applied to the sector. Therefore, LGMA Queensland will represent members' knowledge and experience across a range of issues to ensure that initiatives support better operation, recognising the innovative and effective solutions developed within the sector.

LGMA Queensland will monitor and advise on national and international trends that may affect the operation of local government in Queensland. Issues such as climate change, skills and labour shortages, constitutional reform and cost shifting, can all have significant impacts on the delivery of local government services.

The position of LGMA Queensland in relation to such issues is outlined in the table below and reflects the key objective of supporting and developing a dynamic, accountable, responsive and effective local government system in Queensland.

Theme	Element	Adopted Position
1.1 Continuous Improvement	1.1.1 Collaboration	<p>1.1.1.1 LGMA Queensland supports formal and informal arrangements between neighbouring Councils which aim to provide efficiencies in service delivery and improve effectiveness of decision making.</p> <p>1.1.1.2 LGMA Queensland supports the notion that Local Government is a key stakeholder in regional development and should be a key partner in initiatives of either the Commonwealth or State Governments.</p>
	1.1.2 Local Government Reform	<p>1.1.2.1 LGMA Queensland facilitates members' continued input into reform processes through information and exploration sessions.</p> <p>1.1.2.2 LGMA Queensland establishes communications with the Government and the Opposition on reform issues.</p> <p>1.1.2.3 LGMA Queensland advocates for sufficient resources to effectively manage the impact of reform on local government officers.</p>
	1.1.3 Governance	<p>1.1.3.1 LGMA Queensland supports the coordinated delivery of training to officers in contemporary corporate governance practice by the Department of Local Government as a complement to the training delivered by LGMA Queensland and notes that, where possible co-delivery is a preferred option.</p> <p>1.1.3.2 LGMA Queensland supports LGAQ and others in efforts to improve skills and knowledge of Councillors, particularly relating to the suite of contemporary corporate governance responsibilities.</p>

1.1.4 Cost Shifting	1.1.4.1 LGMA Queensland advocates for the full funding of mandates and other responsibilities shifted from Commonwealth and State Governments to local government.
1.1.5 Constitutional Recognition	1.1.5.1 LGMA Queensland advocates for recognition of Local Government in the Constitution of Australia.
1.1.6 Performance measurement and reporting	<p>1.1.6.1 LGMA Queensland supports appropriate and consistent measurement and reporting of the performance of local government.</p> <p>1.1.6.2 LGMA Queensland supports the publication of reports and data that enable more informed judgements about the comparative performance of local government by interested parties.</p>
1.1.7 Labour Market Equity/Gender Balance	<p>1.1.7.1 LGMA Queensland advocates for merit-based appointments to vacancies in local government.</p> <p>1.1.7.2 LGMA Queensland supports the principles of Equal Employment Opportunity.</p> <p>1.1.7.3 LGMA Queensland advocates that gender balance issues in local government should be addressed.</p>
1.1.8 Financial Self-Sufficiency	<p>1.1.8.1 LGMA Queensland believes that local governments should seek to increase own-source revenue and to become less reliant on government funds to cover operating expenditure.</p> <p>1.1.8.2 LGMA Queensland advocates for the removal of any legislative or policy barriers (e.g. rate pegging, or developer contribution caps) that might inhibit own-source revenue generation.</p> <p>1.1.8.3 LGMA Queensland supports local governments owning, investing in and/or operating, commercial, revenue-raising ventures provided that proper due diligence has been employed and decisions to proceed taken in the overall public interest.</p> <p>1.1.8.4 LGMA Queensland recognises that Queensland is a vast State and that circumstances apply differently in different areas, particularly rural and remote locations.</p>
1.1.9 Best Value Service	1.1.9.1 LGMA Queensland believes that local government services are most effectively delivered using a mix of in-house

	Delivery	<p>(day labour) staff and outsourced providers (contractors and consultants), but absolutely supports the right of individual local governments (or collectives representing local governments) having the freedom to determine the best value means of delivering services to their communities.</p> <p>1.1.9.2 To avoid doubt, the term "best value" recognises that individual local governments may choose criteria other than simply service cost or effectiveness/efficiency to determine a method of service delivery that is in the overall public interest. For example, rural and remote communities might choose to favour local employment opportunity through day labour services to ensure stability in the local population.</p> <p>1.1.9.3 LGMA Queensland recognises that local government employees (including its own members) may be affected by decisions of local governments to choose to deliver services by means other than employed staff and advocates that suitable protections (i.e. redundancy provisions) exist in industrial agreements and employment contracts to compensate employees in such circumstances.</p>
--	----------	--

2.0 Legislative Framework

The broad objectives governing LGMA Queensland's approach to the regulation of local government officers and activities are:

- Legislation should be principles-based and should not seek to micro-regulate the day-to-day activities of local government;
- Legislation should encourage best practice within local government and protect communities from ineffective or inappropriate practices;
- Legislation should be sufficiently flexible to recognise the vast diversity which exists in Queensland;
- Funding is a critical element of successful delivery of services;
- Regulation must clearly articulate roles and responsibilities of all parties;
- Local decision making is supported; and
- State government has a responsibility to coordinate services and resources to assist in service delivery and reduce impost on local government in dealing with overlapping issues.

Theme	Element	Adopted Position
2.1 Legislation	2.1.1 Local Government Act/Regulations	2.1.1.1 LGMA Queensland advocates for a significant review of the Local Government Act at least once every 15 years and for other minor changes as required. 2.1.1.2 LGMA Queensland supports the (Westminster-style) separation of powers and clarity of roles between Officers and Councillors and advocates for legislation that supports this principle to ensure consistency and compatibility with respect to the unitary management role of the CEO. 2.1.1.3 LGMA Queensland advocates that the CEO be responsible for the appointment and management of all Council staff. 2.1.1.4 LGMA Queensland believes that effective management of local government best occurs when there is an honest, robust and respectful relationship between elected member and officers. 2.1.1.5 LGMA Queensland advocates for a legislative and in-practice model whereby: <ul style="list-style-type: none"> ○ Respective democratic roles are genuinely respected; and ○ Professional officers provide frank and fearless advice without fear of individual (or unreasonable) penalty or sanction for making particular recommendations in good faith and with honesty and professionalism. 2.1.1.6 LGMA Queensland advocates for the legislative indemnity of officers and assurances that the presumption of

		innocence is afforded when such indemnification might be sought.
		2.1.1.7 LGMA Queensland does not support a requirement for CEOs to verify the accuracy of contents of the material interest register for Councillors and officers.
2.1.2 Local Government Electoral Act	2.1.3.1	LGMA Queensland supports changes to the Electoral Act as outlined in the attached submission. 
	2.1.3.2	LGMA Queensland does not support a compulsory Code of Conduct for Candidates as its enforcement would place an unnecessary burden on the CEO.
	2.1.3.3	Where elections are run independent of a local government, then the body running the election should be responsible for all matters pertaining to that election.
2.1.3 Associated Legislation	2.1.3.4	LGMA Queensland will undertake consultation and provide input on behalf of our members in relation to relevant legislation and particularly during legislative review processes.
2.1.4 Crime and Corruption Act and related Acts/Regulations	2.1.4.1	LGMA Queensland supports the legislative imposition of proper responsibility and accountability on employers in seeking to minimise Official Misconduct in the workplace.
	2.1.4.2	LGMA Queensland acknowledges the specific responsibilities of CEO's to ensure that the employers' obligations are discharged.
	2.1.4.3	LGMA Queensland supports initiatives by the CCC to streamline process and reporting of official misconduct by employees.
	2.1.4.4	To avoid frivolous and vexatious claims being made, LGMA Queensland advocates that a preliminary assessment of allegations of misconduct be made to ensure a prima facie case exists before referrals or investigations are commenced.
	2.1.4.5	LGMA Queensland advocates that CEO's not be responsible for the investigation or determination of complaints of misconduct against councillors.
	2.1.4.6	LGMA Queensland advocates that complaints of corrupt conduct against local government CEOs are dealt

		with by the CCC.
	2.1.5 Processes of Legislative Reform	2.1.5.1 LGMA Queensland advocates adequate opportunity to advise State and Commonwealth Governments in early stages of drafting bills and in the consideration of implications of legislative reform.

3.0 Officer Environment

LGMA Queensland monitors and makes representation on matters affecting members' employment, working conditions, superannuation and personal and professional development. However, LGMA Queensland is not an industrially registered organisation and does not retain legal or financial services. Therefore, LGMA Queensland cannot act as a representative of individual member interests on legal, financial or industrial issues. However, LGMA Queensland does provide mentoring support, collective advice and will refer individuals to experts for advice where appropriate.

LGMA Queensland also takes a lead role in the development of local government as a profession and seeks to enhance the professionalism of the sector as a whole as well as that of its individual members.

The position of LGMA Queensland in relation to various member issues is outlined in the table below and reflects the key principles of interest to local government officers:

- appropriate working conditions, job security and remuneration;
- clear allocation of roles and responsibilities including freedom from inappropriate intervention by Councillors or government;
- indemnity for actions; and
- access to appropriate professional development and training.

Theme	Element	Adopted Position
3.1 Members' Employment	3.1.1 Industrial Awards	3.1.1.1 LGMA Queensland is not a registered Union or Industrial Association and as such will not act as an industrial advocate in relation to general Award matters and disputes. 3.1.1.2 LGMA Queensland advocates for appropriate employment protection and redundancy compensation for Members particularly during periods of structural reform.
	3.1.2 Contract Employment	3.1.3.1 LGMA Queensland supports the use of contracts of employment for senior officers and endorses a Model Employment Contract 3.1.3.2 LGMA Queensland supports the inclusion of appropriate performance management and review processes in the model contract, including a requirement for the employer to identify and document any performance issues that need to be addressed. 3.1.3.3 LGMA Queensland advocates for the CEO and the Mayor and councillors to have the option of utilising independent external assistance when conducting the performance review of the CEO. 3.1.3.4 LGMA Queensland does not support the legislative imposition of maximum contract terms or mandatory

		<p>advertising for CEO's and Senior Officers' roles.</p> <p>3.1.3.5 LGMA Queensland advocates for the inclusion of "no fault" termination clauses in employment contracts with a minimum severance equivalent to 12-months' salary.</p>
3.2 Welfare	3.2.1 Remuneration	<p>3.3.1.1 LGMA Queensland does not monitor remuneration benchmarking or trending.</p> <p>3.3.1.2 LGMA Queensland supports the concept of labour market price and advocates that benchmarking should be undertaken by employer and employee to ensure that proposed remuneration is within the market price range.</p> <p>3.3.1.3 LGMA Queensland supports the definition of the 'market' to include local and state government's both within Queensland and nationally as well as the private sector for the purpose of remuneration benchmarking.</p> <p>3.3.1.4 LGMA Queensland does not support any form of legislative constraint on remuneration for senior officers and advocates for appropriate negotiation of contract terms between parties based on the specifics of the local government area and the responsibilities.</p>
	3.2.2 Employment Practices	3.3.2.1 LGMA Queensland advocates the need for employers to adhere to professional employment practices for Senior Managers and will support the legislative imposition of appropriate standards on employers.
	3.2.3 Superannuation	3.3.3.1 LGMA Queensland monitors reforms relating to the Local Government superannuation scheme and may advocate on behalf of its members with respect to any reforms.
3.3 Legal obligations and entitlements	3.3.1 Role of Officers	3.4.1.1 LGMA Queensland supports the separation and clarity of roles between Officers and Councillors and advocates for legislative reform to support this and to ensure consistency and compatibility with respect to the unitary management role of the CEO.
	3.3.2 Liability/Indemnification	<p>3.4.3.1 LGMA Queensland supports the legislative indemnification of Officers.</p> <p>3.4.3.2 LGMA Queensland advocates for legislative reform to ensure that Officers subject to legal threat are afforded the doctrine of 'innocence until proven guilty' where indemnification is required in accordance with the entitlement under the statutory indemnity.</p>

3.4 Professional Standards	3.4.1 Training and Education	3.5.1.1 LGMA Queensland advocates for appropriate planning and resource allocation to meet training and skills needs of officers.
	3.4.2 Professional Development	3.5.3.1 LGMA advocates for employer responsibility in resourcing required and reasonable professional development for Officers. 3.5.3.2 LGMA Queensland advocates for employer recognition of genuine 'Professional Development' efforts by Officers. 3.5.3.3 LGMA Queensland recognises that the credibility of a peak professional body is strengthened by its members being required to participate in a Compulsory Professional Development programme.
	3.4.3 Certification and Qualification	3.5.4.1 LGMA Queensland does not support the legislative imposition of mandatory certification for senior management positions. 3.5.4.2 LGMA Queensland advocates for employers' awareness of the need for appropriate qualifications for professional and trade positions and members' attainment of such qualifications. 3.5.4.3 LGMA Queensland advocates for employers' recognition of LGMA membership status.