

Annual report checklist

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

Requirement	Reference	✓
Timing		
Council must prepare an annual report for each financial year and:		
<ul style="list-style-type: none"> adopt it within one month after the day the auditor-general gives their audit report about council's financial statements for the financial year to council, (unless the Minister, by notice to the council, extends this time); and 	LGR s182(2) & (3)	
<ul style="list-style-type: none"> publish the report on council's website within two weeks of adoption. 	LGR s182(4)	
Content		
The annual report must:		
<ul style="list-style-type: none"> contain a list of all the beneficial enterprises that the local government conducted during the financial year 	LGA s41	
<ul style="list-style-type: none"> contain a list of all the business activities that the local government conducted during the financial year 	LGA s45(a)	
<ul style="list-style-type: none"> identify the business activities that are significant business activities 	LGA s45(b)	
<ul style="list-style-type: none"> state whether or not the competitive neutrality principle was applied to the significant business activities, and if the principle was not applied, the reason why it was not applied 	LGA s45©	
<ul style="list-style-type: none"> state whether any of the significant business activities were not conducted in the preceding financial year, i.e. whether there are any new significant business activities. 	LGA s45(d)	
The annual report must state:		
<ul style="list-style-type: none"> the total of all remuneration packages that are payable (in the year to which the annual report relates) to the senior management of the local government <p>The senior management, of a local government, consists of the chief executive officer and all senior executive employees of the local government.</p>	LGA s201(1)(a)	
<ul style="list-style-type: none"> the number of employees in senior management who are being paid each band of remuneration <p>Each band of remuneration is an increment of \$100,000.</p> <p>There is no requirement to disclose the exact salary of any employee in senior management separately in the annual report.</p>	LGA s201(1)(b)	



Requirement	Reference	✓
Content continued.		
The annual report must contain:		
• the general purpose financial statement for the financial year, audited by the auditor-general	LGR s183(a)	
• the current-year financial sustainability statement for the financial year, audited by the auditor-general	LGR s183(b)	
• the long term financial sustainability statement for the financial year	LGR s183©	
• the auditor-general's audit reports about the general purpose financial statement and the current year financial sustainability statement	LGR s183(d)	
• the community financial report for the financial year	LGR s184	
• a copy of the resolutions made during the financial year under s250(1) of the LGR (adoption of an expenses reimbursement policy); and	LGR s185(a)	
• a list of any resolutions made during the financial year under s206(2) of the LGR (threshold for non-current physical asset to be treated as an expense)	LGR s185(b)	
In relation to councillors, the annual report must contain:	LGR s186	
• the total remuneration, including superannuation contributions, paid to each councillor during the financial year	LGR s186(a)	
• the expenses incurred by, and the facilities provided to, each councillor during the financial year under the local government's expenses reimbursement policy	LGR s186(b)	
• the number of local government meetings that each councillor attended during the financial year	LGR s186©	
• the total number of the following during the financial year:	LGR s186(d)	
a. orders made under section 150I(2) of the LGA	LGR s186(d)(i)	
b. orders made under section 150AH(1) of the LGA	LGR s186(d)(ii)	
c. decisions, orders and recommendations made under section 150AR(1) of the LGA	LGR s186(d)(iii)	
• each of the following during the financial year:	LGR s186(e)	
a. the name of each councillor for whom a decision, order or recommendation under section 150I(2), 150AH(1) or 150 AR(1) of the LGA was made	LGR s186 (e) (i)	
b. a description of the unsuitable meeting conduct, inappropriate conduct or misconduct engaged in by each of the councillors;	LGR s186 (e) (ii)	
c. a summary of the decision, order or recommendation made for each councillor;	LGR s186 (e) (iii)	

Requirement	Reference	✓
Content continued		
For councillors, the annual report must also contain the number of each of the following during the financial year:		
<ul style="list-style-type: none"> complaints referred to the assessor under section 150P(2)(a) of the LGA by the local government, a councillor of the local government or the chief executive officer of the local government 	LGR s186 (1)(f)(i)	
<ul style="list-style-type: none"> matters, mentioned in section 150P(3) of the LGA, notified to the Crime and Corruption Commission 	LGR s186 (1)(f)(ii)	
<ul style="list-style-type: none"> notices given under section 150R(2) of the LGA 	LGR s186 (1)(f)(iii)	
<ul style="list-style-type: none"> notices given under section 150S(2)(a) of the LGA 	LGR s186 (1)(f)(iv)	
<ul style="list-style-type: none"> decisions made under section 150W(1)(a), (b) and (e) of the LGA 	LGR s186 (1)(f)(v)	
<ul style="list-style-type: none"> referral notices accompanied by a recommendation mentioned in section 150AC(3)(a) of the LGA 	LGR s186 (1)(f)(vi)	
<ul style="list-style-type: none"> occasions information was given under section 150AF(4)(a) of the LGA 	LGR s186 (1)(f)(vii)	
<ul style="list-style-type: none"> occasions the local government asked another entity to investigate, under chapter 5A, part 3, division 5 of the LGA for the local government, the suspected inappropriate conduct of a councillor 	LGR s186 (1)(f)(viii)	
<ul style="list-style-type: none"> applications heard by the conduct tribunal <ul style="list-style-type: none"> a. under chapter 5A, part 3, division 6 of the Act about whether a councillor engaged in misconduct or inappropriate conduct. 	LGR s186(1)(f)(ix)	
In relation to administrative action complaints the annual report for a financial year must contain:		
<ul style="list-style-type: none"> a statement about the local government's commitment to dealing fairly with administrative action complaints; and 	LGR s187(1)(a)	
<ul style="list-style-type: none"> a statement about how the local government has implemented its complaints management process, including an assessment of the local government's performance in resolving complaints under the process 	LGR s187(1)(b)	
<ul style="list-style-type: none"> the number of the following during the financial year <ul style="list-style-type: none"> a. administrative action complaints made to the local government; 	LGR s187(2)(a)	
<ul style="list-style-type: none"> <ul style="list-style-type: none"> b. administrative action complaints resolved by the local government under the complaints management process; 	LGR s187(2)(a)(ii)	
<ul style="list-style-type: none"> <ul style="list-style-type: none"> c. administrative action complaints not resolved by the local government under the complaints management process; and 	LGR s187(2)(a)(iii)	
<ul style="list-style-type: none"> the number of administrative action complaints not resolved by the local government under the complaints management process that were made in a previous financial year. 	LGR s187(2)(b)	

Requirement	Reference	✓
Content continued		
The annual report for a financial year must contain the following information about any overseas travel made by a councillor or local government employee in an official capacity during the financial year:		
• for a councillor - the name of the councillor	LGR s188(1)(a)	
• for a local government employee – that person’s name and position held	LGR s188(1)(b)	
• the destination of the overseas travel	LGR s188(1)(c)	
• the purpose of the overseas travel	LGR s188(1)(d)	
• the cost of the overseas travel.	LGR s188(1)(e)	
The annual report may also contain any other information about the overseas travel the local government considers relevant.	LGR s188(2)	
The annual report for a financial year must contain:		
• a summary of the local government’s expenditure for the financial year on grants to community organisations	LGR s189(1)	
• the following information about the local government’s discretionary funds—	LGR s189(2)	
a. the total amount budgeted for the financial year as the local government’s discretionary funds;	LGR s189(2)(a)	
b. the prescribed amount (0.1% of the local government’s revenue from general rates for the previous financial year) for the local government for the financial year;	LGR s189(2)(b) LGR s201B(5)	
c. the total amount of discretionary funds budgeted for the financial year for councillors to allocate for each of the following purposes:	LGR s189(2)(c)	
i. capital works of the local government that are for a community purpose	LGR s189(2)(c)(i)	
ii. other community purposes;	LGR s189(2)(c)(ii)	
d. the amount of discretionary funds budgeted for use by each councillor for the financial year;	LGR s189(2)(d)	
e. if a councillor allocates discretionary funds in the financial year:	LGR s189(2)(e)	
i. the amount allocated; and	LGR s189(2)(e)(i)	
ii. the date the amount was allocated; and	LGR s189(2)(e)(ii)	
iii. the way mentioned in section 202(1) in which the amount was allocated; and	LGR s189(2)(e)(iii)	
iv. if the amount was allocated to a person or organisation—the name of the person or organisation to whom the allocation was made; and	LGR s189(2)(e)(iv)	
v. the purpose for which the amount was allocated, including sufficient details to identify how the funds were, or are to be, spent.	LGR s189(2)(e)(v)	

Requirement	Reference	✓
Content continued		
The annual report for a financial year must also contain the following information:	LGR s190(1)	
<ul style="list-style-type: none"> the chief executive officer's assessment of the local government's progress towards implementing its 5-year corporate plan and annual operational plan 	LGR s190(1)(a)	
<ul style="list-style-type: none"> particulars of other issues relevant to making an informed assessment of the local government's operations and performance in the financial year 	LGR s190(1)(b)	
<ul style="list-style-type: none"> an annual operations report for each commercial business unit, which means a document that contains the following information for the previous financial year: <ul style="list-style-type: none"> information that allows an informed assessment of the unit's operations, including a comparison with the unit's annual performance plan particulars of any changes made to the unit's annual performance plan for the previous financial year, including the impact the changes had on the unit's financial position, operating surplus or deficit and prospects. particulars of any directions the local government gave the unit. 	LGR s190(1)(c)	
<ul style="list-style-type: none"> information that allows an informed assessment of the unit's operations, including a comparison with the unit's annual performance plan 	LGR s190(2)(a)	
<ul style="list-style-type: none"> particulars of any changes made to the unit's annual performance plan for the previous financial year, including the impact the changes had on the unit's financial position, operating surplus or deficit and prospects. 	LGR s190(2)(b)&(c)	
<ul style="list-style-type: none"> particulars of any directions the local government gave the unit. 	LGR s190(2)(d)	
<ul style="list-style-type: none"> details of any action taken for, and expenditure on, a service, facility or activity: <ul style="list-style-type: none"> supplied by another local government under an agreement for conducting a joint government activity for which the local government levied special rates or charges for the financial year; 	LGR s190(1)(d)	
<ul style="list-style-type: none"> supplied by another local government under an agreement for conducting a joint government activity 	LGR s190(1)(d)(i)	
<ul style="list-style-type: none"> for which the local government levied special rates or charges for the financial year; 	LGR s190(1)(d)(ii)	
<ul style="list-style-type: none"> the number of invitations to change tenders under section 228(7) of the LGR during the financial year; 	LGR s190(1)(e)	
<ul style="list-style-type: none"> a list of the registers kept by the local government; 	LGR s190(1)(f)	
<ul style="list-style-type: none"> a summary of all concessions for rates and charges granted by the local government; 	LGR s190(1)(g)	
<ul style="list-style-type: none"> the report on the internal audit for the financial year; 	LGR s190(1)(h)	
<ul style="list-style-type: none"> a summary of investigation notices given in the financial year under S49 of the LGR for competitive neutrality complaints; 	LGR s190(1)(i)	
<ul style="list-style-type: none"> the local government's responses in the financial year on the QCA's recommendations on any competitive neutrality complaints under S52(3) of the LGR. 	LGR s190(1)(j)	

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