

Pormpuraaw Aboriginal Shire Council



2020-2021 Annual Report

Adopted by Council - Resolution #: 2021/10/11/01.

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FROM THE MAYOR



This is my second Report as Mayor after the 2020 local government Election and covers the year from 1 July 2020 to 30 June 2021.

Council was fortunate to have two returning Councillors, combining experience with these new faces who are young enough to learn to be a member of the Council team. We all hope they can become the nucleus of a Council team that will lead into the future and further drive our vision for a healthy, prosperous and progressive Pormpuraaw.

We are aware that Pormpuraaw is a dependent funded Council utilising Public Funds and so we must always strive to be efficient, effective and financially responsible.

We strive to initiate sustainable economic activity during one of the most challenging times of the past fifty years, the current COVID-19 pandemic. We continue implementing community development through our partnerships with RISE (responsible for the CDP program), PPAC, the Departments of Education and Health, the Queensland Police and NGOs in our community for the betterment and well-being of Pormpuraaw. Our Community Plan will be reviewed before it expires at the end of 2021 and our Corporate Plan will be reviewed before it expires in 2023.

This past year our Major projects have been:

- AACAP restarted in late 2020 with the physical roll out in June 2021
- Baas Yard refurbishment (collectively with other community NGOs)
- ILUA Agreement
- Pormpuraaw access road along Strathgordon to Musgrave in partnership with the Department of Transport and Main Roads
- Stage 15 of paving of town streets
- Police Station
- Social Housing (upgrades and four new Homes)
- Sports field (jointly with Jobfind)
- Water, Waste and Sewer under ICCI
- W4Q Projects, 2019-2021
- W4Q Covid Project, 2019-2021



New social housing in Maanhk-Ngunch Street, September 2020

I would like to acknowledge the hard work of Council's management and staff, NGOs and State and Australian Government Departments. In particular, our Minister Champion, the Hon Steven Miles, and our Director General Champion, Mr Dave Stewart (Premier's Department) have greatly assisted us in our efforts over the past year.

Richard Tarpencha
Mayor

PORMPURAAW ABORIGINAL SHIRE PROFILE

History

Pormpuraaw lies on the west coast of Cape York just south of the Edward River and about 500 kilometres from the tip of Australia. It is home to the Thaayore, Wik, Bakanh and Yir Yoront peoples.

Pormpuraaw (formerly Edward River) was established as an Anglican Mission in 1938. The Anglicans had established Kowanyama in 1905 but realised that there were conflicts arising from bringing many tribes together from such a large area. The Missionaries then sought to establish several smaller missions in the area. The first mission was located at the present Pormpuraaw site and took hold.



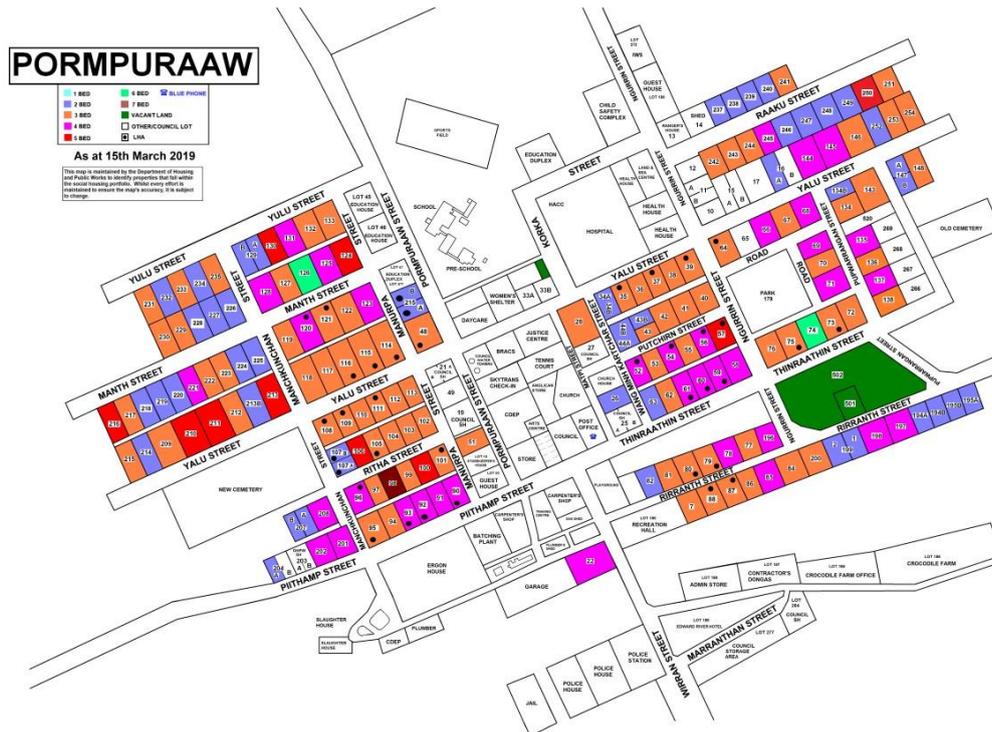
Edward River Mission Village, c. 1959

Like all Cape missions, Government rationed subsidies for the Pormpuraaw peoples were about one third of what was required to exist. Therefore, most of the men and boys were sent out to work on the cattle stations in the region, which enabled them to stay close to their traditional country. The women and children were sent to the cattle stations in the Gulf of Carpentaria. Dormitories were established for the women and children and they were schooled. Rationing meant that most people were still required to hunt and collect food from the surrounding bush which helped maintain cultural connection with the land. This reliance on bush food was especially critical during the First and Second World Wars when fuel rationing stopped the Mission boat from going to Normanton for supplies.

In 1986, the Pormpuraaw Aboriginal Community Council gained title to the area by way of a Deed of Grant in Trust (DOGIT) which enabled the Council to have full local government authority over the trust area of 466,198 hectares. In 2004, Pormpuraaw Aboriginal Community Council became a Shire Council incorporated under the *Local Government (Community Government Areas) Act 2004*.

Pormpuraaw Township

Pormpuraaw Township consists of two neighbourhoods known locally as Mungkan side and Thaayorre side, broadly reproduce the geographic distribution of clan estates. They are united by schools, shops, administrative buildings and several Council staff houses. The neighbourhoods originated at the time of Mission settlement and reflect traditional linguistic and territorial affiliations. Most residents on the Mungkan side originate from along or north of the Edward River, whilst the Thaayorre side accommodates speakers of Thaayorre, Yir Yoront and other dialects that lie along or south of the Edward River.



Legal Status

The Pormpuraaw Aboriginal Shire Council operates under Queensland Government Legislation, primarily the *Local Government Act 2009* and Regulations. Council is constituted by the Councillors who are elected or appointed under the *Local Government Electoral Act 2011*.

Council's Australian Business Number is 34 103 787 081.

Council's GST registration is effective from 1 July, 2000.

Councillor Profiles



Mayor – Richard Tarpencha

Elected in 2020 Mayor Tarpencha will assist, partake oversight on all portfolios.

Deputy Mayor

Each Councillor will serve a portion of each year conducting the Deputy Mayor role. This is to ensure the experience is shared amongst the elected members.



Councillor – George Conrad

Elected in 2016 and re-elected in 2020, Councillor Conrad is responsible for the portfolios of: Arts and Culture, Enterprise, Essential Services and Men's Group and shares the Land and Sea portfolio with Cr Kingi.

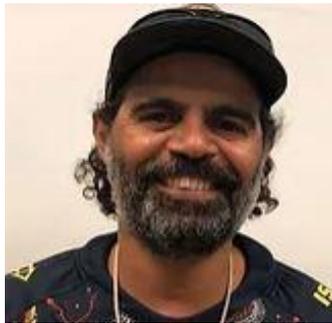


Councillor – Andrea Foote

Elected in 2020 Andrea Foote is responsible for the portfolios of Youth, Education, Housing and Women's Group.

Councillor – Ronald Kingi

Elected in 2020 Councillor Kingi is responsible for the portfolios of Road and Transport, Land Development, Sport and Recreation and shares the Land and Sea portfolio with Cr Conrad.



Councillor – Tim Koo-Aga

Elected in 2016 and re-elected in 2020, Councillor Koo-Aga is responsible for the portfolios of Planning and Infrastructure, Training and Employment, Elders and Health.

The four Councillors will take on the role of Deputy Mayor on a rotating basis over their four-year term to provide optimal experience as an elected member.

Vision and Mission

Our Vision – What We Are Trying To Achieve

A strong, engaged community creating a dynamic future.

Our Mission – Why We Are Here

To meet the needs and aspirations of community members by delivering strong leadership together with strategic planning to construct new infrastructure that will deliver new and improved services and facilities.

Community Values

Our Values – What We Stand For

A Strong Community

Council will strengthen the capacity and resilience of Pormpuraaw through partnerships with the Community, business, government and non-government sector groups in pursuing positive social, economic and environmental outcomes.

Excellence

Council and staff will strive for innovation, continuous improvement and long-term success in management and leadership practice, strategic planning and the performance of Council systems.

Accountability

Council is accountable to the Community and will conduct its affairs openly with integrity in consultation with Community, at the same time reflecting the highest level of democratic governance and public administration.

Fairness and Equity

Council recognises and values the needs of different sectors and groups within its community and works in partnership with its valued volunteers, community-based agencies, State and Commonwealth departments to ensure needs are addressed in a planned and timely manner.

Welcoming Ideas

Council will actively encourage and seek the exchange of ideas and knowledge in finding creative solutions.

Investing in the Future

Council will take a long-term view as a responsible steward of community assets and finances.

Objectives and Strategies: Five Key Areas

1. Community – The Way We Want To Live Together

To promote outcomes, which encourage a healthy, supportive, contributing and proactive community, where appropriate services and facilities are available and accessible by all.

2. Built Environment – Shaping Our Surroundings

To plan for the future development of the community in ways which actively value the heritage and the character of our community with access for all.

3. Natural Environment – It Begins With Each Of Us

To ensure the natural environment is protected in a way that is not compromised for future generations and is managed so as to minimise our impact on non- renewable resources.

4. Economy – Creating Our Future

To facilitate a vibrant local economy that enjoy sustainable business investments and the benefits of a skilled and diverse workforce.

5. Organisation – Developing Our Capacity

To strengthen the capacity of the council organisation and its people to serve our community and to pursue positive outcomes in partnership with community business and government bodies.

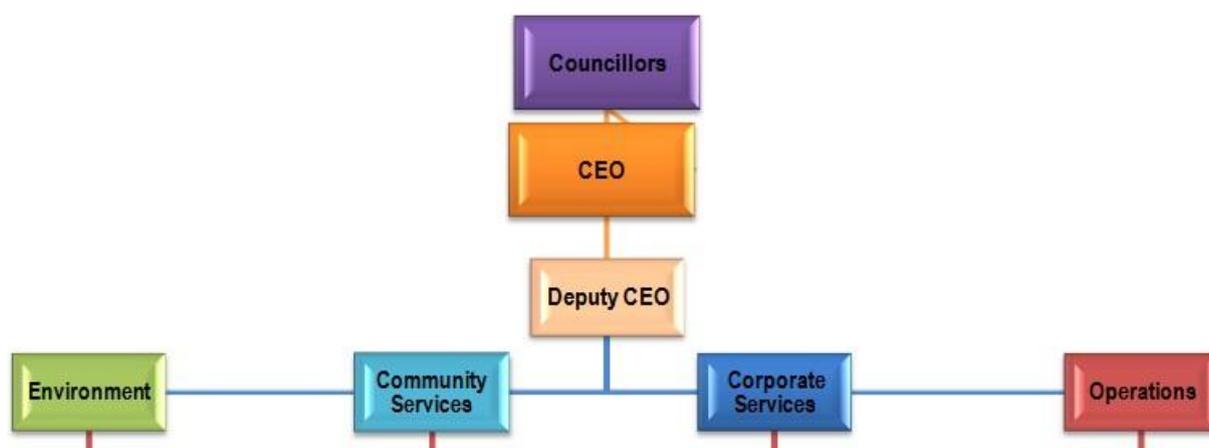
Corporate Structure

Accountability

All Council executive management staff take direction from and report to the Chief Executive Officer (CEO) of the Pormpuraaw Aboriginal Shire Council. The CEO is responsible for all operational management and co-ordination of Council workplaces including the on-going delivery of services to shire council residents.

Staff Code of Conduct

All Council staff are required to adhere to the Pormpuraaw Aboriginal Shire Council Code of Conduct, Policies and confidentiality agreements. Councillors and staff must also avoid any inappropriate involvement in community activities, business and politics.



Council Services

- Council operated Post Office and Bank Agency
- Community Bus
- Indigenous Knowledge Centre / Community Library
- Community Emergency Services (SES)
- Community Aged Care - Consumer Directed Care Packages
- Community Care Support Services
- Home and Community Care Program (HACC)
- Environmental Health
- Ranger Services
- Sport and Recreation
- Staff Housing
- Property Leases and other Buildings

Council Services (continued)

- All-weather 24/7 Airport
- Workshop & Plant hire
- Fuel Depot
- Concrete Batching
- Roads and Drainage Maintenance
- Parks Gardens and Ovals
- Water Supply
- Waste Management
- Sewerage
- Turtle Monitoring and Ghost Net Programs
- Camping Grounds
- Guesthouses
- Contractors Dongas
- Administration Store
- Finance
- Governance and Administration
- Disaster Management

Acknowledgement of Funding Bodies

Pormpuraaw Aboriginal Shire Council acknowledges and thanks the following funding bodies for activities funded in the 2020-2021 financial year:

Australian Government

- Department of Infrastructure, Regional Development and Cities
- Department of Social Services
- Department of Health
- Department of Human Services
- Department of the Prime Minister and Cabinet

Queensland State Government Other Bodies

- Department of Local Government, Racing and Multicultural Affairs
- Queensland Reconstruction Authority
- Queensland Health
- Department of Housing and Public Works
- Department of Environment and Science
- Department of Transport and Main Roads
- Department of Education and Training
- Department of State Development, Manufacturing, Infrastructure and Planning
- Department of Communities, Disability Services and Seniors
- Cape York Natural Resource Management
- State Library of Queensland

- Department of Fire and Emergency Services
- Department of Justice and Attorney-General
- Department of Aboriginal and Torres Strait Islander Partnerships

FROM THE CHIEF EXECUTIVE OFFICER

This is my thirteenth Report as Chief Executive Officer for Pormpuraaw Aboriginal Shire Council (PASC). Although we were down two Management positions in the last half of the year, we made a collective effort as a team to keep Projects and Programs on track, on time and to work within Grant Funding Budgets.



The Operations Manager's position was filled with an interim placement in early March 2021 and the Community Service Manager position became vacant in May 2021. Over this time the additional responsibilities and work was shared by the Corporate Manager and the Chief Executive Officer.

Council now has a permanent HR Officer based in community who will review our Corporate Service Delivery and Corporate Capacity Building Program beyond 2021.

We continue to address the ever-changing statutory governance, compliance and governance issues pertaining to Local Government Legislative and particularly Operation Belcarra. Our current Audits 2020-2021 at the time is coming to a completion & we expect another good Report which underpins our Financial Sustainability.

We will continue reviewing and updating of our Asset Management Plans, Risk Management, Fraud and Policies as we continue to build staff experienced in, Admin, Governance & HR and make inroads with our WHS issues.

Financial Management remains a very strong focal priority for us as we look forward to receive our ninth continuous Unqualified Audit for 2020-2021 and drive Financial Sustainability efforts. Our thanks and appreciation goes to our capable and committed Executive Corporate Manager (even with extreme personal challenges) and her Finance team who have worked tirelessly towards this continued goal.

Our efforts in team building and culture change in Staff work attitudes is still Work in Progress throughout Councils various divisions supported by our own Work Policy and the CDP host provider, RISE, to achieve job readiness.



We will continue to build Council's local work force capacity and to promote the importance to staff of working for their Council and their Community.

Warehouse training, March 2021

I thank the Elected Members of Council headed by Mayor Richard Tarpencha, our Management team, the Australian and Queensland Governments, all NGOs and in particular our Minister Community Champion, Hon Steven Miles and Community Champion, Director-General Department of Premier Mr Dave Stewart without whose support we could not have met the challenges of the 2020-2021 year and in many small ways have assisted us in our attempts to “close the gap” and make a contribution for Council, Community and above all, Country.

Edward A Natera PSM
Chief Executive Officer

COMMUNITY SERVICES

Aged Care and Disability Services

Pormpuraaw Aboriginal Shire Council's Aged Care Centre continues to deliver Consumer Directed Care Services that are culturally appropriate to our valued clients. These services are being delivered by locally trained and employed staff. We work with Yaran to ensure we are compliant with the 8 Aged Care Standards and we continue to use TAFE Qld to train and build local staff capacity in delivering aged care and associated community services.

The following funded programs are delivered through the Centre:

- Home Care Packages – 8 clients
- Commonwealth Home Support Program – 30 clients
- Queensland Community Care – 6 clients
- National Jobs Creations – Provision for 17 local staff

As well, the Centre delivers associated services including: Meals, Social Support (Group & Individual), Personal Care, Domestic Assistance, Day Respite, Garden Maintenance, Transport to assist with shopping, visiting, banking or medical appointments.



The Centre delivers Breakfast, Lunch and Dessert for up to 30 Meals on Wheels clients from Monday to Friday. During Public Holidays we delivery day packs to 30 clients. On weekends 18 clients receive packs, which are delivered on Fridays.

Clients participate in a range of activities at the Centre or on country, such as Arts and Crafts, Bingo and other games, fishing or they can just relax and watch TV or movies in the air-conditioned lounge. All clients and carers are encouraged to come to the Centre.

Centrelink

In accordance with the Centrelink contract Council ensures Centrelink Services are provided to the public Monday to Friday. Centrelink also offers the opportunity for local people to be trained to work at Centrelink so that this essential service is provided by local people. As elsewhere, clients are encouraged to use the self-service facilities in their interactions with Centrelink and local trained staff are essential in supporting this.

Indigenous Knowledge Centre

Funded and supported by the Queensland Government and the State Library of Queensland, Council's Indigenous Knowledge Centre is open from Monday to Friday. It provides an essential educational space for the community to learn in and enjoy. The Toy Library supports Pormpuraaw children to develop their imaginations, skills and sociality, as well as supporting families in quality play time and togetherness. For those who are computer literate or want to become so, the Centre provides free access to computers and Ipads. The First Five Forever, for children 0-5, lays a strong foundation for literacy and life-long learning and connects parents to resources.

Community Hall

Pormpuraaw has a designated Community Hall which provides a venue to support sport and recreational activities. Working closely with other organisations Council provides a safe environment for everyone to enjoy and engage with each other and in activities.

The Community Hall is used for:

- Sport & Recreational Activities for general community
- Youth Development Programs/Activities
- After-school and Vacation Program Activities
- Community Youth Discos
- Hire for meetings, official and private functions
- Performances, such as the Troy Cassar-Daley concert in June 2021



Justice Group

The Community Justice Group Program provides essential support and services to victims and offenders within the criminal justice system. The Department of Justice and Attorney-General funds the program that develops strategies for dealing with justice related issues and to decrease Aboriginal and Torres Strait Islander peoples contact with the criminal justice system.



The CJG Program provides community members with the opportunity to work collaboratively with the Courts, Queensland Police and other Government staff to address criminal behaviour and provide support and assistance to victims of crime.

Justice Group Induction with Tshintina Kendall
August 2020

Disaster Management

The Disaster Management Group works closely with Queensland Fire and Emergency Services, Queensland Health, Queensland Police Service, the Aged Care Centre and other community stakeholders to ensure the Pormpuraaw community is ready for any emergency that threatens public safety. Local Disaster Management Group meetings are held regularly periodically and leading up to the annual wet season when there is an increased risk of damaging tropical rain, cyclones and flooding.



Mobile lighting tower

The Pormpuraaw Aboriginal Shire Council Disaster Management Facebook Page was created to keep the community up to date with weather events and preparations for events. This was made possible with the assistance of funding from the *Get Ready Queensland* Grant.

As with all Australian communities the COVID-19 pandemic has expanded the Disaster Management Group's range of possible threats due to the high vulnerability of remote Indigenous communities, such as Pormpuraaw. It also shows that emergencies can be health-based, rather than the usual climatic ones we are used to.

Alcohol Management Plan

Pormpuraaw is an Alcohol Managed Area and the community and Council remain committed to the Alcohol Management Plan currently in place. There are serious penalties for breaching the alcohol limits.

Alcohol may only be purchased at the Pormpuraaw United Brothers Club, which provides a quality area for community members to socialise and develop a responsible approach to alcohol consumption. It also provides a significant distraction from the need to access "Sly Grog" which causes serious community disruption.

ENVIRONMENT

Council protects its natural and built environment to ensure inter-generational sustainability and to minimise our impact on non-renewable resources. As with many activities, the COVID-19 pandemic has affected our workplan, mainly with supply of materials delays.

Activities in our environment areas during the 2020-2021 year covered:

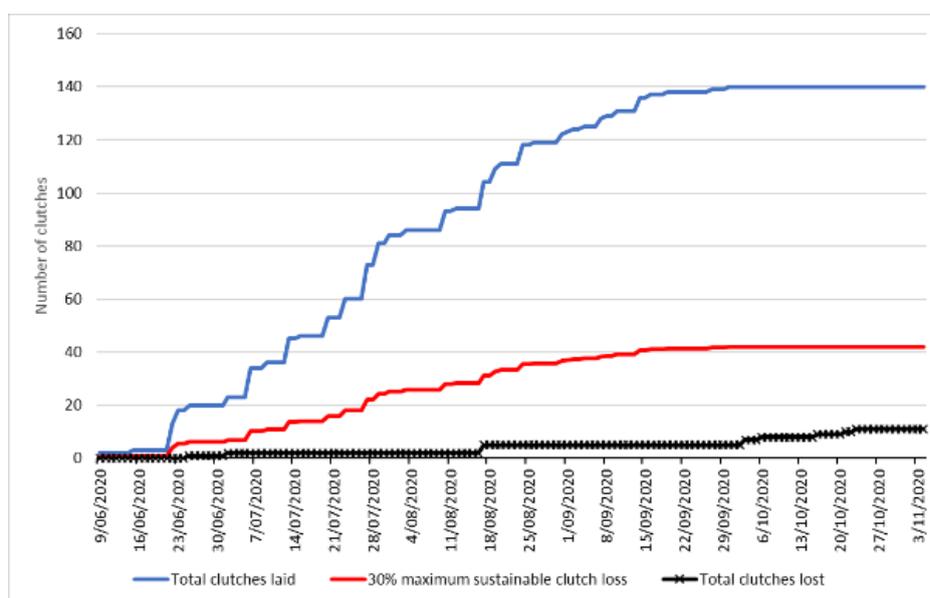
- 2020 Olive Ridley Sea Turtle Nest Threat Abatement - Monitoring and Nest Protection
- Crocodile Management – DES permit to harvest wild crocodile eggs and harvest implementation
- Marine Foreshore – monitoring recovery of for shore mangroves
- Carbon Program
- Outstation Re-development
- Weed/Pest Management
- Community Partnerships

Olive Ridley Sea Turtle (*Lepidochelys olivacea*) Nest Threat Abatement, Monitoring and Nest Protection

During the year the Pormpuraaw Rangers recorded 155 marine turtle nests on the Hersey Creek to Christmas Creek beach of which 140 were Olive Ridley clutches. Rangers installed 86 aluminium nest protection cages; 79 on Olive Ridley nests, and 7 on Flatback Turtle nests. The loss of Olive Ridley Sea Turtle clutches to predators was maintained below the maximum sustainable level (8%) on this beach in 2020 (see chart below).

Pormpuraaw Rangers maintained this high survival rate because of the intense monitoring program; including 56 days of monitoring, predator control, and nest protection activities throughout the turtle nesting season. Pigs were responsible for 61% of the nests predated on this

Hersey Creek to Christmas Creek olive ridley turtle (*Lepidochelys olivacea*) clutch loss

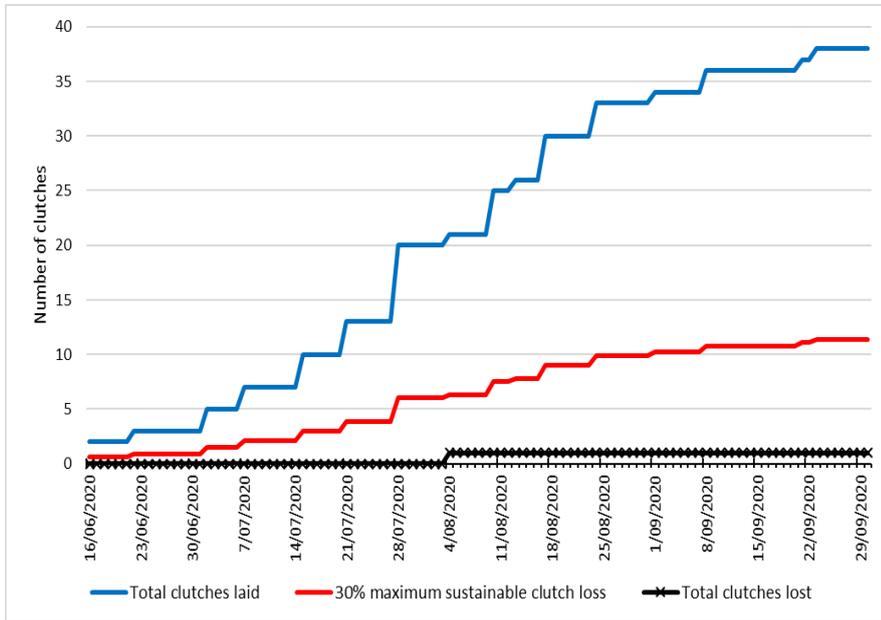


beach. Sampling of hatched Olive Ridley Sea Turtle clutches on the Hersey Creek to Christmas Creek beach recorded a 92% emergence success (sample size N=128).

During the 2020 monitoring season, the northern 13 kilometres of the Christmas Creek to Balurga Creek beach was closed for cultural reasons. Rangers carried out the planned monitoring program on the southern 10 kilometres of the beach (39 monitoring days recorded). The southern 10 kilometres

of this beach supported 38 Olive Ridley and two Flatback Turtle nests. Aluminium nest protection cages were installed on 37 Olive Ridley and two Flatback Turtle nests throughout the season.

Christmas Creek to Balurga Creek Olive Ridley Sea Turtle (*Lepidochelys olivacea*) clutch loss



The loss of Olive Ridley clutches to predators was maintained below the maximum sustainable level (3%) during the 2020 census period, indicating that management activities were effective to maintain a long-term viable population on this beach (Chart left).

Pigs were responsible for the single nest lost to predation on this beach. There were also 10 (unsuccessful) attempts at nest predation

recorded on caged nests, all by pigs. Ongoing management of the pig population, in combination with presence of Rangers on the beach to check for predation and implement remediation activities, will be required if these results are to be achieved in future years. Sampling of hatched olive ridley turtle clutches on the Christmas Creek to Balurga Creek beach recorded an 84% emergence success (sample size N=39).



14/07/20 10:20 AM



08/10/20 10:50 AM

Hatchling tracks from a protected nest

Data Capture - Counting empty Olive Ridley egg cases and live hatchlings

Feral Animal Management

For the last seven years Pormpuraaw Rangers have undertaken in-house aerial feral control operations. The impact of the feral pig population on wetlands, native fauna and flora has been reduced by an estimated 85%. Rangers are now at a maintenance stage and regular scheduled management/culling into the future will continue to enhance environmental outcomes for the Council. Three staff are qualified and operational.



Pig Predated Turtle Nest



Rangers waiting at the same nest the next night with thermal sighted weapons

Carbon Abatement Program

Despite COVID-19 restrictions and lockdowns Pormpuraaw Rangers finalised a very successful cool burn program on 31 July 2020 due to careful planning with COVID19 safe risk mitigation and permits obtained from the Local Disaster Management Group. The scheduled aerial incendiary operations were completed safely, despite logistical problems in procuring overseas incendiaries (Dragon Eggs) and the delivery of sufficient avgas stores. An extended 2021 wet season, which included substantial May 2021 falls, delayed aerial incendiary fuel load reduction until July 2021.



Community Infrastructure Back burn by Rangers, May 2021



Carbon Burn: Aerial Incendiary July 2020.

Weed Surveys and Control

Hymenachne is a highly invasive introduced weed which will aggressively replace the naturally occurring *bulgaroo* (native rice) fields that cover all of the vast coastal flood plain systems within Pormpuraaw. Three new low-density infestations were located/controlled on the Balurga coastal floodplain in August 2020 during *Parkinsonia* control operations. New infestations are being vectored by magpie geese during their annual nesting migration, moving seeds from dense wetland infestations south of Pormpuraaw to local areas as they return north post nesting. Therefore, more time and resources will be allocated for containment of *Hymenachne* infestations, being achieved through aerial and vehicle surveys/control operations moving forward.

New *Hymenachne* infestation at Balurga coastal flood plain



Coastal Flood Plain *Parkinsonia* Control

Ngamp Raak Mela Ngampe Aug Kuungi Corporation

Ranger Staff assisted a consultant, Ms Ellie Bock (RAIN P/L) to deliver governance support for Ngamp Raak Mela Ngampe Aug Kuungi Corporation. This included directors' meetings, Office of the Registrar of Aboriginal Corporations (ORIC) reporting and preparations for the 2020 AGM (deferred with ORIC's consent and held 25 February 2021), the filling of casual vacancies in accordance with the Rule Book and maintaining the Membership Register.

Pompruraaw Junior Ranger Program

Following a meeting in February 2021 between Senior Ranger Clinton Williams and the new Pompruraaw School Principal and staff, a more positive relationship has seen the Junior Ranger Program back on track. Activities including a marine debris clean-up, hatching live crocodiles from eggs, migratory shore bird surveys, feral animals predating native fauna and flora, and two three-day camp outs were completed. Cultural closures of the Christmas Creek turtle camp area have meant the re-scheduling of the annual three-day Junior Ranger camp to early September 2021 with alternate venue options are being canvassed by Pompruraaw Rangers.



Ranger Exchange

A Ranger exchange was completed in March 2021, with the Carpentaria Land Council Aboriginal Corporation Rangers from Burketown, who travelled to Pompruraaw for a three-day informal training workshop on wild crocodile nest/eggs, nest location, egg handling/biology. A tour of the ERCF for egg incubation methodology was completed.



Nest To Ocean

Pormpuraaw Rangers continues its ongoing CYNRM/WCTTAA partnership to expand our members' capability with threatened species management on Western Cape York. Talks progressed with Aurukun on becoming a member of the WCTTAA group in 2021. WCTTAA is currently negotiating budget requirements for a two -year funding (August 2021 - June 2023) agreement with the NTO.

Parks Australia

Council has been negotiating with Parks Australia to increase Pormpuraaw Rangers' capability through increased funding for a suite of new ghost net retrieval and disposal projects focusing on the Gulf of Carpentaria This should commence in July 2021. To address the challenge of ghost nets and plastic litter in the waters and beaches of Northern Australia and the Gulf of Carpentaria, the Australian Government has committed \$14.8 million for ghost nets removal that will run until June 2024.

Visitor Management

As with other places in Australia the COVID-19 pandemic raised serious community concerns about the risk of infection through visitors. Therefore, it was decided to cancel all non-essential travel to and from Pormpuraaw, including all visitors seeking permits for tourism/camping/recreational fishing, which are normally allowed between May and October.

Marine Foreshore - Mangrove Die Back Survey/Study

Pormpuraaw Rangers continue to monitor mangrove dieback sites detected during two extensive surveys/studies by staff from the Department of Environment and Science, Queensland Herbarium Science Delivery and James Cook University (Mr Norm Duke) on the same foreshore mangrove dieback on the southern DOGIT coastline. This unusual occurrence was first encountered and reported by Rangers in late 2015 although the cause it is still uncertain, recovery is occurring at some sites.

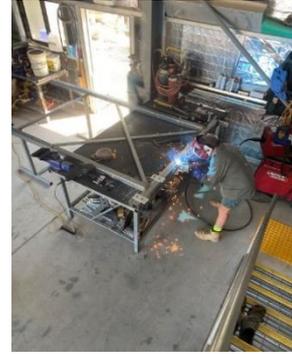


Staff Development

Over two weeks in May 2021, Llewelyn Gilbo, Hank Kendall and Kiren Tarpencha completed the CALM Cert II training and accreditation. At the same time weapons safety requalification were completed for Robbie Morris, Ralph Kendall, Clinton Williams and Hank Kendall. All training was on-site. Senior Ranger Clinton Williams is participating in the QILASRP Leadership Program.

Outstation Redevelopment

During the year five of eight heavy duty elevated tank stands for gravity feed to ablutions facilities were completed, five stands were installed at outstations, two outstations fully completed including installation of flushing toilets/septic tanks and drainage, and access roads to outstations were graded to allow transportation of water tanks and materials to three remote sites.



OPERATIONS

Airport

The Edward River Airport is essential to the Pormpuraaw community. Council ensured that the Edward River Airport meets all of CASA requirements, which includes the safety of people and the safety of all aircraft using the facility. In June 2021 Council secured funding from the Australian Government to replace existing perimeter fence and make it secure from the intrusion of pests and animal.



The airport's secure fencing

Building, Repairs and Maintenance



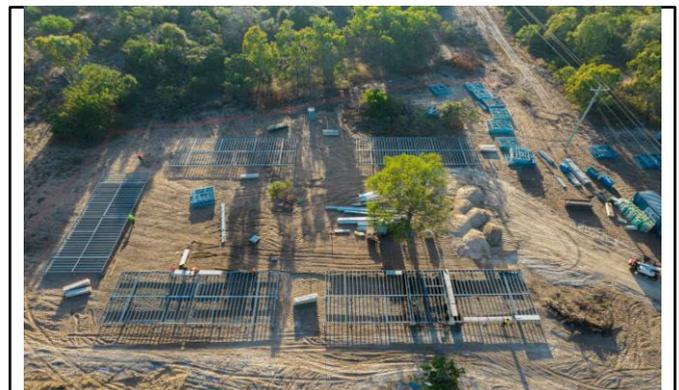
New 2BR Homes at Maanhk-Ngunch Street, November 2020

During the year the employment of a full-time Plumbing and Building Supervisor enabled Council to manage repairs and maintenance requests for water, electrical and building quicker and more effectively. Most requests are brought to Council's attention through QBuild.

With well stocked material supplies, Council and its partners can complete most tasks in a timely manner, ensuring the least inconvenience to the tenant/client. Recently the division undertook a water saving project, rectifying water leakage issues in the community with outstanding results.

Mobile Concrete Batching Plant

Once again Council's mobile batching plant is assisting contractors with a professional service and top-grade pre-mix concrete supplies. It is currently supplying concrete for a variety of projects, such as house footings, house slabs, concrete spill ways and concrete block core fill using a slightly small sized aggregate.



AACAP: Independent Living Centre, June 2021

Parks and Gardens

Council maintains two hectares of parklands and gardens throughout the township area of Pormpuraaw. Council maintains all parks in a safe condition for the enjoyment of the community. Apart from the above mentioned, the P & G team also manage the council owned guest houses, the contractor camp, the TRM camp, the community hall with addition of the Splash Park grounds. The P & G team also undertakes for a set fee, yard mowing and yard cleaning, these projects can either come from the residence themselves and or by way of an W.O from Qbuilt.

Roads

Council maintains and upgrades roads and road-related projects through funded programs such as the Aboriginal and Torres Strait Islander Transport Infrastructure Development Scheme, Natural Disaster Relief and Recovery Arrangements, Disaster Funding Arrangements, Roads to Recovery funded by the Department of Infrastructure and Regional Development and roads and drainage maintenance. Council has completed sealing 3klm of roads to June 2021. Funding for Roads to Recovery is provided by Department of Infrastructure, Transport, Cities and Regional Development. It is used to build skill capacity and generate jobs in the community.



Footpath access, November 2020

Roads and Drainage Maintenance



ATSID-TIDS Road Stabilising, September 2020

Council is responsible for maintaining in a trafficable condition approximately 20 kilometres of town roads and 500 kilometres of urban and rural roads within the DOGIT area. Council carries out required drainage and other civil construction works required for various projects. Funding for some road works is received as an identified portion of the Financial Assistance Grant. Currently road upgrades and improvements are being carried out on the Pormpuraaw to Kowanyama road and the Northern Arterial Road.

CORPORATE SERVICES

Council achieved another unqualified audit opinion for the 2020-2021 Financial year, the ninth consecutive unqualified audit.

Council remains focused on the goal of long-term financial sustainability. Council met two of the three measures of financial sustainability, the Operating Surplus and Net Financial Liabilities ratios, and the Asset Sustainability ratio was just below the target range. To achieve this Council uses long-term financial and asset management planning processes and has developed strategies to maintain service levels over the long-term. Council's emphasis on long-term planning for infrastructure assets will strengthen the ability for services, service levels and associated costs. Major council priorities identified in the Corporate and Operational Plans form the focus of financial management strategies.

Corporate Services has worked tirelessly to ensure organisational corporate compliance, ensuring another unqualified audit and strong processes across Council. This was reflected in the 2020-21 Queensland Audit Office report to the Mayor, where Council achieved all "green lights" for Internal Controls such as Control Environment, Risk Assessment, Control Activities, Information and Communication, Monitoring Controls, Timeliness and Quality of their Financial Statements and for Year End Close Process.

Sound financial practices underpin how Council conducts business, managing its financial affairs in accordance with the *Local Government Act 2009* and Regulations. Council will maintain its capability to perform all necessary functions to properly manage its debtors, creditors (employees and suppliers), and maintain proper accounting records of all financial transactions.

Council receives untied funding to support its overall operations and these funds are accounted for under this function. Council continues to explore opportunities that work towards a business model of income generating enterprises so as to reduce reliance on grant funding.

Corporate Services provides the following services:

- Financial (Payables, Receivables, Payroll, etc)
- Human Resources
- Administration
- IT & Communication Services
- Governance
- Audit
- Administration Store

Corporate Services continues to ensure that local recruitment is a priority. As of June 2021, 79% of the workforce based in Pormpuraaw were local, with five staff members located in Cairns. Recruitment can be challenging due to the small pool of skilled local job-seekers and the shortage of available housing. Absenteeism continues to be a challenge for Council. Council works together with local employment service providers that run several programs within Pormpuraaw to improve education, training and employment outcomes for jobseekers within the community.

We thank all Council staff for their ongoing efforts and support. We also acknowledge and thank funding bodies for their funding and ongoing support.

COMMUNITY FINANCIAL REPORT

This Community Financial Report explains Council's financial position in simple language to the Community, Staff, stakeholders and interested parties. It is a summary only. The 2020-2021 Financial Statements, including Notes to the Financial Statements, is at Appendix A.

Financial Statements

The Audited Financial Statements set out the financial performance, financial position, cash flows and the new wealth of Council for the Financial Year ended 30 June 2021. The formal records of Council's financial performance and position are contained in four sets of Financial Statements:

1. Statement of Comprehensive Income
2. Statement of Financial Position
3. Statement of Changes in Equity
4. Statement of Cash Flows

The Financial Statements must be certified by the Mayor and the Chief Executive Officer as presented accurately, truly and fairly. Council's financial results for the year are required to be adopted by the Council, thereby ensuring responsibility for and ownership of the Financial Statements by Management and Elected Representatives.

1. Statement of Comprehensive Income

Shows all the revenue Council has earned and the expenses incurred for the financial year. There are two main categories of revenue for the financial year, Recurrent Revenue and Capital Revenue.

Council's total comprehensive income for the 2020-2021 financial year was \$5.30M, with the net result being \$8.59M and the operating result being in surplus by \$1.69M. The operating result represents the total operating revenue less the total operating expenses and is an indicative of how effective Council is at meeting its running costs. The net result of Council is the operating position, plus capital revenue and expenses.

Revenue increased by \$4.09M over the year due to increased revenue from the 40-year finance leases for social housing and increases in capital and recurrent grant funding. The increase in revenue has been offset by a decrease in sales relating to recoverable works. The COVID-19 pandemic affected the sales for building maintenance works. However, the corresponding expense to Council for the materials and services to do the work decreased as well.

	Actual 2021 \$,000	Actual 2020 \$,000
Operating Revenue	\$16,750	\$16,149
Capital Revenue	\$8,674	\$5,181
TOTAL REVENUE	\$25,424	\$21,330
Recurrent Expenditure	\$15,063	\$16,425
Capital Expenditure	\$1,766	\$0
TOTAL EXPENDITURE	\$16,829	\$16,425
Net Result	\$8,595	\$4,905
+ / (-) in Asset Revaluation Surplus	(\$3,292)	\$993
Total Comprehensive Income	\$5,303	\$5,898

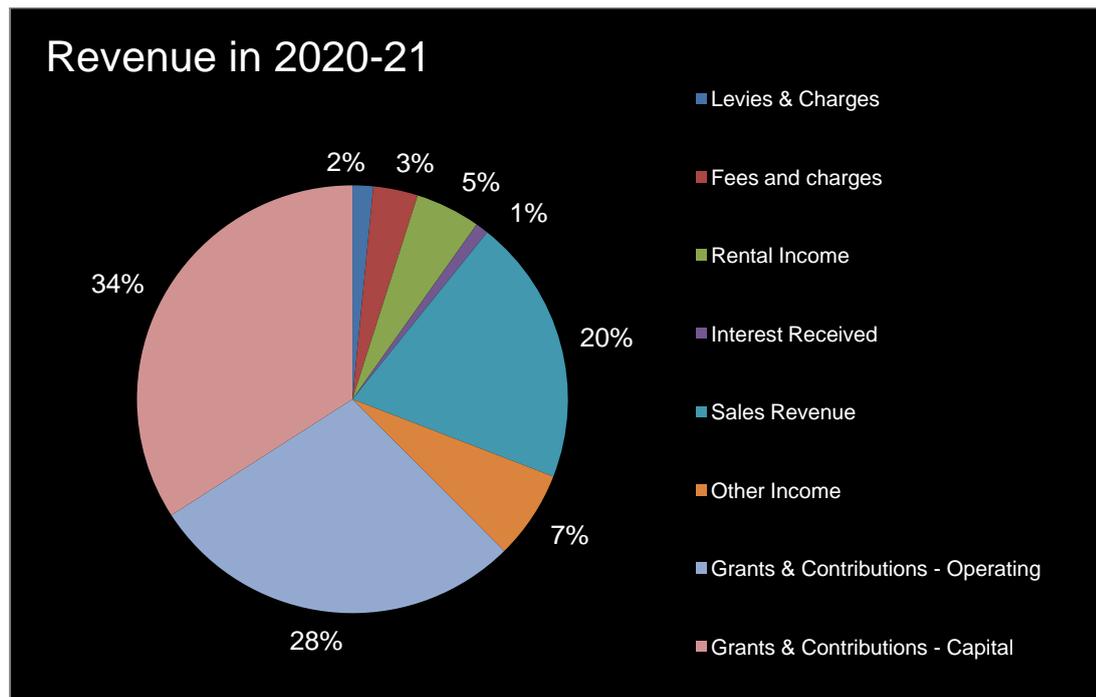
Sources of Revenue – Where Our Money Came From

For the 2020-2021 Financial Year, 62% of Total Revenue came from State and Federal grants, including

- \$2.3M from the Department of Infrastructure, Transport, Regional Development and Communications
- \$2.0M from the Queensland Reconstruction Authority
- \$1.0M from the Department of Transport for roads maintenance and upgrades
- \$1.8M from the Financial Assistant Grant
- \$1.5M of State Government Financial Aid for expenditure not funded by specific programs

Sales Revenue of \$5.1M was 20% of Total Income. The largest contributor was building maintenance with revenue of \$3.7M, a decrease from 2019-2020 of \$1.7M due to COVID-19 restrictions which affected the capacity of purchasers of Council services. COVID-19 also made it challenging for stakeholders to travel to Pormpuraaw for the required review of projects. Revenue from the financial leases increased by \$913K due to the initial lease recognition for four newly built community houses and the revaluation of the existing community housing leases.

Revenue	Actual \$,000	%
Levies & Charges	394	2%
Fees and charges	851	3%
Rental Income	1,241	5%
Interest Received	248	1%
Sales Revenue	5,119	20%
Other Income	1,694	7%
Grants & Contributions – Operating	7,203	28%
Grants & Contributions – Capital	8,674	34%
TOTAL INCOME	25,424	100%

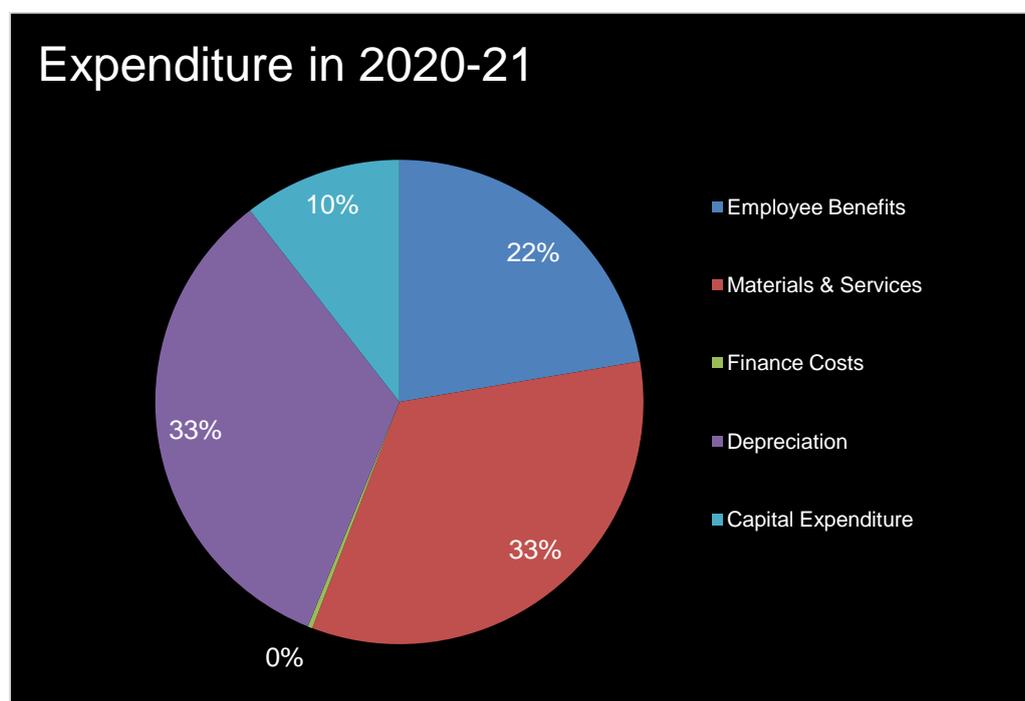


Expenses – Where Our Money Goes

Council is the largest employer in Pormpuraaw, with more than a third of people reported to have employment within the Shire (ABS 2016 Census). Council is committed to developing our people, emphasising personal growth, team building and access to training. This year Council employed more than 70 people at a cost of \$3.8M.

Expense	Actual \$,000	%
Employee Benefits	3,756	22%
Materials & Services	5,637	34%
Finance Costs	52	0%
Depreciation	5,618	34%
Capital Expenditure	1,766	10%
TOTAL EXPENSES	16,829	100%

The \$5.6M cost for materials and services include payments for the delivery of essential services such as roads, water, sewerage, building services and airport as well as expenses related to the building maintenance recoverable works program. This financial year the building maintenance expense was \$2.0M, a reduction of \$1.8M from the year prior, that related to Council being contracted to complete social housing projects by the Department of Housing and Public Works. The chart below shows the breakdown of recurring expenses (excluding capital expenses). Council's depreciation expense does not represent cash spent, but the accounting value of assets consumed.



Revenue and Expenditure: A Snapshot of the Past Three Years

The below table is a review of the past three years of Council's earnings and expenditure.

Financial Performance \$,000	Year Ended 30.6.21	Year Ended 30.6.20	Year Ended 30.6.19
INFLOWS:			
Levies and Charges	394	318	385
Fees and Charges	851	433	437
Rental Income	1,241	1,040	1,154
Interest Received	248	446	658
Sales Revenue	5,119	6,709	5,445
Other Income	1,694	781	2,417
Grants, Subsidies, Contributions & Donations (<i>recurrent & capital</i>)	15,877	11,603	11,089
TOTAL INCOME:	25,424	21,330	21,585
OUTFLOWS:			
Employee Benefits	3,756	3,686	3,604
Materials & Services	5,637	7,233	6,501
Finance Costs	52	43	56
Depreciation	5,618	5,456	4,795
Other Expenditure	0	7	51
Capital Expenditure	1,766	0	584
TOTAL EXPENSES:	16,829	16,425	15,591
Net Result	8,595	4,905	5,994
+ / (-) in Asset Revaluation Surplus	(3,292)	993	7,089
Total Comprehensive Income	5,303	5,898	13,083

2. Statement of Financial Position

Shows the assets and liabilities of Council. The difference makes up the community equity.

Assets – What Council Owns

Council-controlled assets had a total value of \$170.8M, with property, plant and equipment making up 69% of total assets, followed by cash at 21%. The finance leases for the 40-year leases on social housing comprise 9% of Total Assets. The Table below summarises the major items comprising Pormpuraaw community's wealth.

Major Items that Make Up Pormpuraaw's Community Wealth:	Actual 2021 \$,000	Actual 2020 \$,000
Cash & Investments	35,752	33,188
Debtors	1,568	827
Inventories	425	348
Contract Assets	1,241	207
Other Assets	32	55
Buildings	30,223	30,998
Furniture & Fittings	9	15
Plant & Equipment	2,492	2,796
Water Infrastructure	6,996	6,560
Sewerage Infrastructure	10,537	10,150
Other Infrastructure (Roads)	64,734	66,506
Land	385	379
Capital Work in Progress	1,739	2,001
Finance Leases: 40 Year Leases Social Houses	14,702	12,922
Less Liabilities	-3,802	-5,222
NET COMMUNITY EQUITY	167,033	161,730

3. Statement of Changes in Equity

Shows the change in value of Council's net worth for the financial year.

Community equity is the value of what Council is worth and is measured as assets (what Council owns) less liabilities (what Council owes). Council's total community equity as at 30 June 2021 was \$167 million.

	2020/21 \$	2019/20 \$	Changes in Equity
Asset Revaluation Surplus	95,872,043	99,163,582	(3,291,539)
Retained Surplus	71,161,547	62,566,689	8,594,858
Total Equity	167,033,590	161,730,271	5,303,319

4. Statement of Cash Flows

Shows the cash inflows and outflows of Council during the financial year.

The Statement of Cash Flows only reports on cash at the beginning of the reporting period and cash received in the period less cash disbursed in the period. As at 30 June 2021, Council held \$35,751,906 in cash, an increase of \$2.6M from the prior year. Most of this is invested with the Queensland Treasury Corporation to maximise interest earned.

	2020/21 \$	2019/20 \$
Cash at the beginning of the year	33,188,571	26,552,602
+ / (-) cash from operating activities	4,481,587	5,644,379
+ / (-) cash from investing activities	(1,918,252)	991,590
Cash at the end of the year	35,751,906	33,188,571

Measures of Financial Sustainability

The Financial Sustainability of Councils continues to be a priority of the Queensland Government and is embodied in the *Local Government Act*. It is a core responsibility of individual Queensland Councils. The Financial Sustainability indicators (as per the *Local Government Regulation 2012*) are as follows:

1. Operating Surplus Ratio – Net Result (excluding capital items) divided by Total Operating Revenue (excluding capital revenue)
2. Asset Sustainability Ratio – Capital Expenditure on Replacement of Assets (Renewals) divided by Depreciation Expense
3. Net Financial Liabilities Ratio – Total Liabilities less Current Assets divided by Total Operating Revenue (excluding capital revenue)

Measures of Financial Sustainability	Target	30 June 2021	30 June 2022	30 June 2023	30 June 2024	30 June 2025	30 June 2026	30 June 2027	30 June 2028	30 June 2029	30 June 2030	30 June 2031
Operating surplus ratio	Between 0% and 10%	10%	-18%	-18%	-19%	-19%	-19%	-19%	-19%	-19%	-19%	-19%
Asset sustainability ratio	greater than 90%	64%	30%	40%	46%	38%	22%	22%	50%	21%	21%	34%
Net financial liabilities ratio	not greater than 60%	-213%	-261%	-273%	-289%	-326%	-359%	-403%	-448%	-488%	-533%	-553%

Council measures revenue and expenditure trends over time as a guide to future requirements and to make decisions about the efficient allocation of resources to ensure the most effective provision of services. Council ensures that its financial management strategy is prudent and that its long-term financial forecast shows a sound financial position whilst also being able to meet the community's current and future needs.

STATUTORY REPORTING REQUIREMENTS

This Annual Report has been prepared in accordance with *Chapter 5, Part 3 of Local Government Regulation 2012*. The 'Act' refers to *The Local Government Act 2009*.

Councillor Financial Disclosures

The total remuneration including superannuation paid to each Councillor in the period 2020/21 is as follows:

Name	Position	Councillor Fees \$	Superannuation \$	Total Remuneration \$	Expenses Incurred \$
TARPENCHA, Richard	Mayor	108,640	10,282	118,922	4,185
CONRAD, George	Councillor	56,680	5,396	62,076	-
KOO-AGA, Tim	Councillor	55,924	5,320	61,244	4,359
FOOTE, Andrea	Councillor	55,823	5,261	61,084	-
KINGI, Ronald	Councillor	56,837	5,411	62,248	1,284
TOTAL		333,904	31,670	365,574	9,828

Councillors serve on rotating basis in the role of Deputy Mayor during the year. The fees reported include the fees payable to each Councillor when acting as Deputy Mayor.

Expenses incurred by councillors are set out in the *Councillor Remuneration, Expenses Reimbursement and Resources Policy E001*, including travel and accommodation by Councillors relating to Council business, reimbursement for meals and incidental costs related to that travel, professional development deemed essential for the Councillor's role. The Mayor is also provided with a phone, satellite phone and vehicle.

Councillor Facilities Provided

In accordance with the *Councillor Remuneration, Expenses Reimbursement and Resources Policy E001*, Councillors are provided with the following administrative tools to assist Councillors in their role:

- Office space;
- Meeting rooms;
- Computers;
- Stationery;
- Access to photocopiers/ printers
- Facsimile machines;
- Publications;
- Use of Council landline telephones and internet access in Council offices.

Senior Contract Employee Remuneration Disclosure

During 2020-2021 seven senior contract employees were employed by Council. The position of Deputy CEO was vacant as of 30 June, 2021. The total remuneration payable to senior contract employees was \$780,549. This includes housing, compulsory superannuation, employee provision

movements and relocation assistance. All senior contract employee position total remuneration packages are in the range of \$100,000 - \$200,000.

Councillor Attendance

Council meetings are scheduled to be held on the last Wednesday of each month. Twelve Council meetings were held in 2020-2021 and Councillor attendance is listed in the table below:

Name	Ordinary Council Meetings (Days Attended)	Special Council Meetings (Days Attended)	Total Meetings Eligible to Attend	Total Meetings Attended (Days Attended)
TARPENCHA, Richard	11	-	12	11
CONRAD, George	12	-	12	12
KOO-AGA, Tim	11	-	12	11
FOOTE, Andrea	12	-	12	12
KINGI, Ronald	12	-	12	12

Councillor Conduct

In accordance with section 186 of the *Local Government Regulation 2012*, the following information is provided:

Detail	Results
Section 186 (d)	
(i) The total number of orders made under section 150I(2) of the Act;	NIL
(ii) The total number of orders made under section 150AH(1) of the Act;	NIL
(iii) The total number of decisions, orders and recommendations made under section 150AR(1) of the Act;	NIL
Section 186 (e)	
(i) The name of each councillor for whom a decision, order or recommendation mentioned in paragraph (d) was made;	N/A
(ii) A description of the unsuitable meeting conduct, inappropriate conduct or misconduct engaged in by each of the councillors;	N/A
(iii) A summary of the decision, order or recommendation made for each councillor;	N/A
Section 186 (f)	

(i) The number of complaints referred to the assessor under section 150P(2)(a) of the Act by local government entities for the local government;	NIL
(ii) The number of matters, mentioned in section 150P(3) of the Act, notified to the Crime and Corruption Commission;	NIL
(iii) The number of notices given under section 150R(2) of the Act;	NIL
(iv) The number of notices given under section 150S(2)(a) of the Act;	NIL
(v) The number of decisions made under section 150W(1)(a), (b) and (e) of the Act;	1
(vi) The number of referral notices accompanied by a recommendation mentioned in section 150AC(3)(a) of the Act;	NIL
(vii) The number of occasions information was given under section 150AF(4)(a) of the Act;	NIL
(viii) The number of occasions the local government asked another entity to investigate, under chapter 5A, part 3, division 5 of the Act for the local government, the suspected inappropriate conduct of a councillor;	NIL
(ix) The number of applications heard by the conduct tribunal under chapter 5A, part 3, division 6 of the Act about whether a councillor engaged in misconduct or inappropriate conduct;	NIL

Overseas Travel

No overseas travel in an official capacity was made by any Councillor or Council staff during the reporting period as per section 188 of the *Local Government Regulations 2012*.

Expenditure on Grants to Community Organisations and Discretionary Funds

During 2020-2021 the following community grants were made:

- Jay Foote \$100
- Toby Barney \$100

Council did not make any discretionary funds available.

Administrative Action Complaints

The Council has a complaints management process in place and is committed to dealing fairly with administrative complaints. The complaints management process is designed to ensure that any member of the public can lodge a complaint about how they have been dealt with by Council staff or how they have been affected by any Council administrative decision. Council's complaints management process is made available to the public on Council's website under the '*Complaints including Administrative Policy*'. During 2020-2021 no complaints were lodged with Council under the complaints management process.

Particular Resolutions

The Annual Report must contain a copy of the resolutions made during the Financial Year under s250 (1) and s206 (2). Section s250(1), which states that 'A local Government must adopt an expenses reimbursement policy' and s206(2) outlines that 'The Local Government must, by resolution, set an amount for each different type of non-current physical asset below which the value of an asset of the same type must be treated as an expense'.

During 2020-2021, Council did not review the expense reimbursement policy. The policy was last reviewed in 2019/20 and is due to be reviewed next financial year. A copy of the *Councillor Remuneration, Expenses Reimbursement and Resources Policy* is available on Council's website, Resolution 2019/09/11/06.

Council did not make any resolutions setting an amount for each different type of non-current physical asset below which the value of an asset of the same type must be treated as an expense.

Implementing the Corporate Plan

Our current Corporate Plan runs from 2019-2023. Our strategies and performance targets outlined in the Corporate Plan continue to be successfully implemented.

Implementing the Operational Plan

Council continues to align our Operational Plan with realistic and achievable goals that link to our budgets and community service requirements, while recognising that individuals and their committed capacity must be a part of the Plan.

Implementing the Community Plan

The Community Plan informs Council decision making and guides medium term strategies to meet community needs and expectations that are contained in the Corporate Plan and the Operational Plan. The 2020-2021 Financial Year was the final year of Council's adopted Community Plan. Some of the achieved outcomes have been listed below.

Achieved Outcome

New Sportsfield
Men's Shed
New Women's Shelter
New Community Housing
New Independent Living Facility
Improvement to the services in Aged Care
Domestic Family Violence Program
Nine consecutive years of Unqualified Audits
Upgrades to Water & Sewerage Infrastructure

Issue Considered

Men's Issues & Sport Participation
Men's Issues
Women's Issues
Women's Issues & Housing
Aged Care Issues
Aged Care Issues
Justice Issues
Governance Issues
Assets & Infrastructure

Other Issues

No other issues impacted on the informed assessment of council operations and performance.

Beneficial Enterprises and Business Units

Council does not have any beneficial enterprises. Council did not conduct any significant business activities during the reporting period that fall under section 45 of the *Local Government Act*. The competitive neutrality principle was not applied to significant business activities as Council did not conduct any significant business activities during the 2020-2021 Financial Year.

Joint Government Activity

There was no joint government activity to report for which another local government supplied goods and/or services for which Council levied special rates and charges in the financial year.

Invitations to Change Tenders

There were no instances to where a company or persons who had submitted a tender to Council were invited to change their tender.

List of Registers

The following Council Registers can be viewed by members of the public on request:

- Registers of Interests of Councillors
- Register of Financial Authority Limit Delegations
- Minutes of Council Meetings
- Council Policy Register
- Register of Delegations
- Register of Contracts
- Register of Prequalified Suppliers
- Register of Legal Documents
- Register of Related Parties
- Asset Register

Concessions for Rates and Charges

A concession for accommodation of sixty dollars per night for seven nights, from the 15th of April 2021 was granted by Council in March 2021, resolution 2021/03/04 to Amelia Britton from CQ University to conduct the study of alternate model of education for the youth of Pormpuraaw.

Competitive Neutrality Complaints

There are no competitive neutrality complaints to report.

Internal Audit Report

Council's Internal Audit function is undertaken by Altius Advisors Chartered Accountants. The goal of the 2020-2021 Internal Audit Plan was to identify and document areas of significant operational risk and to develop practical recommendations for improvement.

The major areas of focus for the 2020-2021 Financial Year were:

- Review Council's arrangement and ongoing activities with RISE Ventures
- Review the Queensland Audit Office (QAO) Financial Statement preparation self-assessment tool
- Review financial sustainability ratios and sources of revenue
- Review of desktop evaluation

Internal Audit reviewed a Memorandum of Understanding (MOU) between RISE Ventures and Council. RISE Ventures is an employment service provider that runs several programs in Pormpuraaw. The MOU documents how Council and RISE intend to work together to improve education, training and employment outcomes for jobseekers in Pormpuraaw and in compliance with the Federal performance obligations required of RISE Ventures. In addition to legal advice, Internal Audit identified the specific roles and responsibilities of Council and the responsibilities and commitments of RISE Ventures to Council.

In the 2020-2021 financial year, the QAO introduced a new financial reporting preparation maturity model which will replace the traffic lights assessment tool. The new model outlines the key components supporting high quality and timely financial reports using a matrix approach, with four self-assessment components described across four levels of maturity. Management performed a review prior to year-end to ensure all necessary processes required for achieving the highest quality self-evaluation and rating. This ensured that Council's self-assessment was able to be explained and justified to the QAO.

Internal Audit conducted a review of the financial sustainability ratios, focusing on legislative compliance, the financial management of the State Government's sustainability guidelines and the inputs and assumptions used when developing the long-term financial sustainability forecasts. Internal Audit reviewed the formal documentation of the forecasting models and its alignment to Council's strategic planning. Management and Internal Audit worked explored other potential revenues sources, cost savings and improvements to asset replacement processes in the context of improving financial sustainability.

The valuation of non-current assets is regarded as a highly complex and specialist area. There is a risk of an incorrect valuation methodology or inconsistent indices being applied for non-current assets, and an incorrect accounting treatment of the necessary revaluation adjustments, resulting in a potential audit qualification.

Last year Council completed a desktop valuation of all Council assets. The methodology used for the annual indices by the valuation team were reviewed by Internal audit and Council, and if necessary, challenged. Internal Audit ensured the desktop valuation report, indices and disclosures on the valuation undertaken on behalf of the Council were in accordance with the State Government's Better Practice Guidelines. Internal Audit also reviewed the application of the indices by Council in the accounting system to ensure all was compliant and accurate.

APPENDIX A: THE FINANCIAL STATEMENTS
