



# Ordinary Meeting of Council

23 June 2025

The Mayor and Councillors  
Pormpuraaw Shire Council  
PORMPURA AW QLD 4892

Dear Mayor and Councillors

Notice is hereby given that an Ordinary Meeting of the Pormpuraaw Aboriginal Shire Council will be held at the Council Chambers, on Wednesday 25 June 2025 commencing at 10:00 am.

The agenda for the ordinary meeting is attached for your information.

Yours faithfully

Janelle Menzies

Chief Executive Officer



# ORDINARY MEETING OF COUNCIL

Wednesday 25 June 2025  
Pormpuraaw Aboriginal Shire Council  
Boardroom  
24 Thinraathin Street, Pormpuraaw

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**1 OPENING OF MEETING**

**2 ATTENDANCE AND CERTIFICATE OF ATTENDANCE**

**3 APOLOGIES**

**4 DECLARATION OF INTEREST**

**5 RELATED PARTY DECLARATION FORM**





# Ordinary Council Meeting MINUTES

Wednesday 28 May 2025

Pormpuraaw Aboriginal Shire Council  
Boardroom

24 Thinraathin Street, Pormpuraaw

## **1 OPENING OF MEETING**

The Mayor declared the meeting open at 12:17 pm.

## **2 ATTENDANCE AND CERTIFICATE OF ATTENDANCE**

Mayor Ralph Kendall (Jnr), Deputy Mayor Tim Koo-Aga, and Cr Keith Barney.

**In Attendance:** Ms Janelle Menzies (Chief Executive Officer and Minute Taker).

## **3 APOLOGIES**

Cr Lucy Foote sent their apologies. (Doctors Certificate Supplied)

## **4 DECLARATION OF INTEREST**

Nil

## **5 RELATED PARTY DECLARATION FORM**

Nil

## **6 RECEIVING AND CONFIRMATION OF MINUTES\***

### **RESOLUTION NO: 2025/34**

That the Council resolve to receive and adopt the Minutes of the Ordinary Meeting of Pormpuraaw Aboriginal Shire Council Held on Wednesday 16 April 2025.

**Moved:** Mayor Ralph Kendall (Jnr)

**Seconded:** Cr Romena Edwards

**CARRIED 4/0**

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### **RESOLUTION NO: 2025/35**

That the Council resolve to receive and adopt the Minutes of the Special Ordinary Meeting of Pormpuraaw Aboriginal Shire Council Held on Thursday 1 May 2025.

**Moved:** Mayor Ralph Kendall (Jnr)

**Seconded:** Deputy Mayor Tim Koo-Aga

**CARRIED 4/0**

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## **7 ITEMS ARISING FROM PREVIOUS MEETINGS**

### **RESOLUTION NO: 2025/36**

That the Council resolve to note the resolution register.

**Moved:** Cr Romena Edwards

**Seconded:** Deputy Mayor Tim Koo-Aga

**CARRIED 4/0**

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## **8 DELEGATIONS / GUESTS**

11.45 am - Ms Selma Kum Sing and Mr Jay Gebadi from Department of Department of Environment, Tourism, Science and Innovation

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## 9 CORRESPONDENCE

Nil

## 10 OPERATIONAL STATUS REPORTS

### 10.1 EXEC MANAGER OF OPERATIONS REPORT APRIL 2025

#### EXECUTIVE SUMMARY

To update council on the Operational Services activities for April, 2025

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#### RESOLUTION NO: 2025/37

That the Council resolve to receive and note the report.

**Moved:** Deputy Mayor Tim Koo-Aga

**Seconded:** Cr Keith Barney

**CARRIED** 4/0

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### 10.2 EXECUTIVE MANAGER OF COMMUNITY SERVICES REPORT APRIL 2025

#### EXECUTIVE SUMMARY

Executive Manager Community Services Report April 2025

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#### RESOLUTION NO: 2025/38

That the council resolve to receive and note the report.

**Moved:** Cr Romena Edwards

**Seconded:** Cr Keith Barney

**CARRIED** 4/0

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## 11 CHIEF EXECUTIVE REPORTS

### 11.1 CEO STATUS REPORT

#### EXECUTIVE SUMMARY

To provide a status report for Council to 25 May 2025

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**RESOLUTION NO: 2025/39**

That the council resolve to receive and note the report.

**Moved:** Mayor Ralph Kendall (Jnr)

**Seconded:** Deputy Mayor Tim Koo-Aga

**CARRIED 4/0**

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**11.2 POLICY REVIEW**

To provide Council with Policies that have been reviewed for approval.

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**RESOLUTION NO: 2025/40**

That Council adopt the following policies

1. Policy Framework
2. Travel Policy
3. Fraud and Corruption Policy and Plan
4. Community Grants and Assistance Policy

**Moved:** Mayor Ralph Kendall (Jnr)

**Seconded:** Cr Romena Edwards

**CARRIED 4/0**

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At 11.45 am Selma Kum Sing and Jay Gebadi from Department of Environment, Tourism, Science and Innovation joined the meeting to brief Council on the programs and support the Environment Services and Regulation Division provide Council with Waste Water and Solid Waste.

At 12.15 pm Selma Kum Sing and Jay Gebadi left the meeting.

**11.3 AIRPORT SURVEILLANCE REPORT & FINDINGS & ADOPTION OF AIRPORT DRUG AND ALCOHOL MANAGEMENT PLAN**

**EXECUTIVE SUMMARY**

To provide Council with the Airport Surveillance Report and Findings and to adopt the Airport Drug and Alcohol Management Plan

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**RESOLUTION NO: 2025/41**

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That Council:-

1. Receive and accept the Airport Surveillance Report and Findings; and
2. Adopt the Airport Drug and Alcohol Management Plan

**Moved:** Deputy Mayor Tim Koo-Aga

**Seconded:** Cr Keith Barney

**CARRIED 4/0**

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#### **11.4 PORMPUR PAANTHU HOUSING REQUEST**

##### **EXECUTIVE SUMMARY**

To provide Council with information regarding a proposal from Pormpu Paanthu for additional staff housing

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##### **RESOLUTION NO: 2025/42**

That Council resolves

1. not to approve the proposed buildings for Men's Shelter and Staff housing due to buildings not being Class 1; and
2. The CEO to work with Pormpur Paanth to find an alternative solution.

**Moved:** Deputy Mayor Tim Koo-Aga

**Seconded:** Mayor Ralph Kendall (Jnr)

**CARRIED 4/0**

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#### **11.5 REQUEST FOR DONATION - PORMPURA AW STATE SCHOOL**

##### **EXECUTIVE SUMMARY**

To approve a donation to the Pormpuraaw State School to enable four (4) students who have been selected to represent Cape York AFL at a competition on the Sunshine Coast

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##### **RESOLUTION NO: 2025/43**

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Ordinary Council Meeting - 28 May 2025

Wednesday 28 May 2025

That the council resolve to approve a donation of \$500 each for four (4) Students who have been selected to represent Cape York AFL at a competition on the Sunshine Coast.

**Moved:** Mayor Ralph Kendall (Jnr)

**Seconded:** Cr Romena Edwards

**CARRIED 4/0**

## 11.6 ALCOHOL MANAGEMENT PLAN REVIEW

### EXECUTIVE SUMMARY

Results from the last Alcohol Management Plan Review for Council to consider changes to the Alcohol Management Plan

### RESOLUTION NO: 2025/44

That Council resolve to propose to increase the carriage limited from out of town to 30 x 375mls of beer and premix with less than 4% alcohol. Take away limits from the Pormpuraaw United Brothers Sports Club to be remain the same at 6 x 375ml of beer and premix with less than 4% Alcohol except on Friday Night when the limit to be increased to 12 x 375ml beer and premix with less than 4% alcohol.

**Moved:** Mayor Ralph Kendall (Jnr)

**Seconded:** Cr Keith Barney

**CARRIED 4/0**

## 12 EXECUTIVE MANAGER OF CORPORATE SERVICES REPORTS

### 12.1 APRIL 2025 - FINANCIAL REPORT

#### EXECUTIVE SUMMARY

To provide Council with the Financial Report the the period ending 30 April 2025

### RESOLUTION NO: 2025/45

The Council resolve to adopt the Financial Report for April 2025.

**Moved:** Mayor Ralph Kendall (Jnr)

**Seconded:** Deputy Mayor Tim Koo-Aga

**CARRIED 4/0**

**13 EXECUTIVE MANAGER OF OPERATIONS REPORTS**

Nil

**14 EXECUTIVE MANAGER OF COMMUNITY SERVICES REPORTS**

**14.1 AGED CARE SERVICE - QUALITY AUDIT**

**EXECUTIVE SUMMARY**

To provide Council with the results of the recent Aged Care Service Quality Audit

**RESOLUTION NO: 2025/46**

That the Council resolve to adopt the Aged Care Service Quality Audit undertaken in May 2025 resulting in no non-compliances.

**Moved:** Deputy Mayor Tim Koo-Aga

**Seconded:** Cr Romena Edwards

**CARRIED 4/0**

**15 CONFIDENTIAL ITEMS\***

**RECOMMENDATION**

That Council considers the confidential report(s) listed below in a meeting closed to the public in accordance with Section 275 of the Local Government Act 2009:

**15.1 Permission to Reside**

As required under Section 254J(3) of the *Local Government Act 2009*, this item is considered confidential due to the following reasons(s):

(f) matters that may directly affect the health and safety of an individual or group of individuals.

**MOVE INTO CLOSED SESSION**

**RESOLUTION NO: 2025/47**

That the Council move into closed session at 12:50 am.

**Moved:** Deputy Mayor Tim Koo-Aga

**Seconded:** Cr Keith Barney

**CARRIED 4/0**

**MOVE OUT OF CLOSED SESSION**

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**RESOLUTION NO: 2025/48**

That the Council move out of closed session at 1:05 pm.

**Moved:** Mayor Ralph Kendall (Jnr)

**Seconded:** Deputy Mayor Tim Koo-Aga

**CARRIED 4/0**

A summary of items discussed in closed session is presented below.

**15.1 PERMISSION TO RESIDE**

**CONFIDENTIAL REASONS**

As required under Section 254J(3) of the *Local Government Act 2009*, this item is considered confidential due to the following reason(s):

(f) matters that may directly affect the health and safety of an individual or a group of individuals.

**EXECUTIVE SUMMARY**

Council to consider approving Applications to Reside in Pormpuraaw.

**RECOMMENDATION**

That Council to approve the Applications to Reside in Pormpuraaw as received.

**RESOLUTION NO: 2025/49**

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That Council to approve the three Applications to Reside in Pormpuraaw and make further enquires regarding one application.

**Moved:** Cr Romena Edwards

**Seconded:** Deputy Mayor Tim Koo-Aga

**CARRIED 4/0**

## 16 LATE ITEMS

### 16.2 CORPORATE SERVICES REPORT TO COUNCIL - MAY 2025

#### EXECUTIVE SUMMARY

To provide Council with an update of the Corporate Services function as of 26 May 2025.

#### RESOLUTION NO: 2025/50

That the Council resolve to receive and note the Corporate Services report as tabled.

**Moved:** Cr Romena Edwards

**Seconded:** Cr Keith Barney

**CARRIED 4/0**

## 17 TENDERS & QUOTATIONS

Nil

## 18 NOTICE OF MOTION

## 19 NEXT MEETING

In accordance with the public notice of meetings published by the Council, the next Ordinary Meeting will be held on Wednesday, 25 June 2025, in the Pormpuraaw Aboriginal Shire Council Boardroom, 24 Thinraathin Street, Pormpuraaw.

## 20 CLOSE OF MEETING

There being no further business the Mayor declared the meeting closed at 1:40 pm.

Unconfirmed





# Special Council Meeting MINUTES

Friday 6 June 2025

Pormpuraaw Aboriginal Shire Council  
Boardroom

24 Thinraathin Street, Pormpuraaw

## **1 OPENING OF MEETING**

The Mayor declared the meeting open at 10:41 am.

## **2 ATTENDANCE AND CERTIFICATE OF ATTENDANCE**

Mayor Ralph Kendall (Jnr), Deputy Mayor Tim Koo-Aga and Cr Keith Barney

**In Attendance:** Ms Janelle Menzies (Chief Executive Officer and Minute Taker).

## **3 APOLOGIES**

Cr Lucy Foote and Cr Romena Edwards sent their apologies.

## **4 DECLARATION OF INTEREST**

Nil

## **5 RELATED PARTY DECLARATION FORM**

Nil

**6 CHIEF EXECUTIVE REPORTS**

**6.1 PASC AERODROME UPGRADE TENDER**

**EXECUTIVE SUMMARY**

To provide Council with the Aerodrome Upgrade Tender Evaluation and to award the contact.

**RESOLUTION NO: 2025/51**

1. That Council: -
  - (a) accepts the recommendation of the evaluation panel;
  - (b) resolves to appoint Durack Civil Pty Ltd, as the preferred tenderer for CN202501 – PASC Aerodrome Upgrade; and
  - (c) delegates authority to the Chief Executive Officer to negotiate, finalise and enter into a contract with Durack Civil Pty Ltd in the form issued with the request for tender (as amended by agreement between the parties).

**Moved:** Mayor Ralph Kendall (Jnr)

**Seconded:** Deputy Mayor Tim Koo-Aga

**CARRIED 3/0**

**6.2 AMENDMENT TO CAPITAL EXPENDITURE BUDGET 2024/25**

**EXECUTIVE SUMMARY**

To advise Council of the proposed variation to the Plant & Equipment Budget for 2024/25 and endorse the purchase of a Razor Back Tractor.

**RESOLUTION NO: 2025/52**

That Council endorse the revised budget for Plant & Equipment for 2024/25 and endorse the purchase of a Razorback 4WD Tractor amounting to \$24,405.00 (inc GST).

**Moved:** Deputy Mayor Tim Koo-Aga

**Seconded:** Cr Keith Barney

**CARRIED 3/0**

**7 CLOSE OF MEETING**

There being no further business the Mayor declared the meeting closed at 10:45 am.

UNCONFIRMED

## **7 ITEMS ARISING FROM PREVIOUS MEETINGS**

### **REPORT ATTACHED**

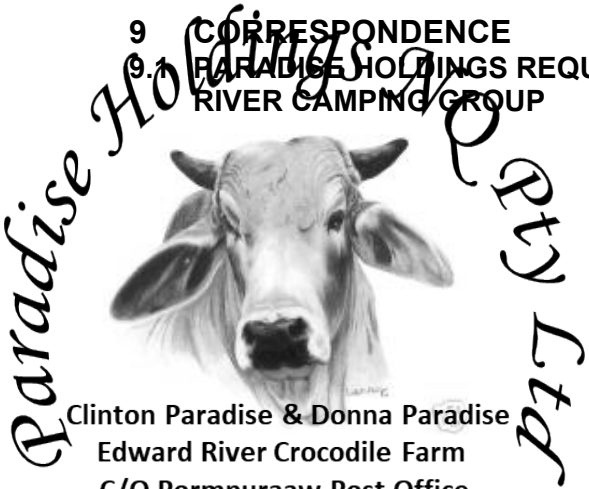
**Attachments:**      1.      Actions Register 20250622 [7.1.1 - 1 page]

Meeting Date	Document	Item N	Item	Status	Action Required	Assignees	Action Tak	Latest Acti	Date Due	Date Comple	Days Over	Resolution Numbers
16/04/2025	Ordinary Council Meeting -	11.2	Policy Review	Completed	Please action as per	Janelle Menzies, Tra	26/04/202	01/05/202	16/05/2025	25/05/2025		2025/19
16/04/2025	Ordinary Council Meeting -	11.4	Pormpur Paanthu Housing Requ	In Progress	Please action as per	Janelle Menzies	27/04/202	27/04/202	16/05/2025	completed	37	2025/21
16/04/2025	Ordinary Council Meeting -	16.4	Credit Cards	Completed	Please action as per	Tracey Graham	28/05/202	28/05/202	16/05/2025	28/05/2025		2025/28
1/05/2025	Special Council Meeting -	6.1	Change to Cheque Signatories	Not yet started	Please action as per	Tracey Graham			31/05/2025		22	2025/32
28/05/2025	Ordinary Council Meeting -	11.2	Policy Review	Completed	RESOLUTION NO: 2C	Janelle Menzies, Tra	22/06/202	22/06/202	27/06/2025	22/06/2025		2025/40
28/05/2025	Ordinary Council Meeting -	11.3	Airport Surveillance Report & Fin	Completed	Please action as per	Janelle Menzies, Tra	22/06/202	22/06/202	27/06/2025	22/06/2025		2025/41
28/05/2025	Ordinary Council Meeting -	11.4	Pormpur Paanthu Housing Requ	In Progress	Please action as per	Janelle Menzies	22/06/202	22/06/202	27/06/2025	completed		2025/42
28/05/2025	Ordinary Council Meeting -	11.5	Request for Donation - Pormpur	Completed	Please action as per	Janelle Menzies	22/06/202	22/06/202	27/06/2025	22/06/2025		2025/43
28/05/2025	Ordinary Council Meeting -	11.6	Alcohol Management Plan Revie	Completed	Please action as per	Janelle Menzies	22/06/202	22/06/202	27/06/2025	22/06/2025		2025/44
5/06/2025	Special Council Meeting -	6.2	Amendment to Capital Expendit	Completed	Please action as per	Janelle Menzies	22/06/202	22/06/202	5/07/2025	completed		2025/52

**8 DELEGATIONS / GUESTS**

**9 CORRESPONDENCE**

**9.1 PARADISE HOLDINGS REQUEST FOR ASSISTANCE FOR BOAT RAMP AT COLEMAN RIVER CAMPING GROUP**



Clinton Paradise & Donna Paradise  
 Edward River Crocodile Farm  
 C/O Pormpuraaw Post Office  
 Pormpuraaw QLD 4892

Clint :0429061177 Donna 0457581168  
 ABN: 14096750716 ACN:124370976  
 Email: ercf@bigpond.com

03/06/2025

RE: Installation of Boat Ramp At The Coleman River Camps

Dear Council,

Paradise Holdings are putting forward a submission to council for council, consideration for a boat ramp to be approved and built at the Coleman River Fishing Camps. Paradise Holdings Pty Ltd, as NWAC stock contractor utilises the Chillagoe Pocket area as a fenced paddock. We are constantly along with Rangers noticing the flowing points.

- 1) Unsafe launching of boats especially at low tide.
- 2) Where boats are being put into the water there is land degradation.
- 3) Campers are leaving rubbish trying to put a surface down to be able to put their boats in/out of the water
- 4) People are putting themselves at risk by coming into close proximity to crocodiles.
- 5) As we understand the camping fees have risen, something such as a boat ramp along with the other facilities that are implemented by rangers would assist in the above points.

Paradise Holdings, as the contractor for NWAC has gone into partnership with NWAC to utilise the facilities at BAAS Yard for accommodation for fisherman that will require to take their boat out of the water each day. Paradise Holdings is happy to assist in the construction of the boat ramp. Paradise Holdings has done some research on Materials that could be used initially as an interim trail basis to see if the location would be suitable, we have taken consistent monitoring of the different locations along the river and have identified a spot at camp 10 that maybe suitable, we would look to discuss further with rangers to possibly identify other locations that might be better suitable.

Please see attached photos of rubbish left that shows how campers are trying to launch and retrieve their boats. Please see attached brochures for suggested materials for the boat ramp.

Regards,

Paradise Holdings Pty Ltd

Clinton & Donna Paradise

## 9.2 HUNTING AND FISHING EKBC

**Eddie Kendall Bull Catching**

**127 Manth Street Pormpuraaw, QLD 4892**

**Phone: 0474214594**

**Email: bron.gilbo@gmail.com**

Re: **1** Bull Catching/ Mustering Contract

**2** Lease Proposal

Dear Pormpuraaw Council

First of all I am writing to you in hope to re-gain a Bull Catching/ Mustering Contract with the Pormpuraaw Council, on the Northern Side of the Main Road from Pormpuraaw to the Southern Side of the Edward River, from the Edward Beach to the DOG-IT boundary. We propose a 5 year Contract to clear out any Feral/ Unbranded Cattle with-in this area, giving us a review at the end of our 5 years and an opportunity to renew contract. We acknowledge the Traditional Landowners of this area and we are willing to provide limited employment opportunities during the Mustering seasons.

Split Proceeds

70% EKBC

30% Council

Second of all we would like to Lease the Fenced Paddock on the Pormpuraaw Beach Front (Old Slaughter Yard Paddock) for a timeframe of 6 – 10 years. Within this period of time we will run approx. 60 head Weaners adequately maintain fence line and insure stock is maintained with water access and feed. We will be able to provide limited employment opportunities for all locals.

16/06/2025

Eddie Kendall

Eddie Kendall Bull Catching

## **10 OPERATIONAL STATUS REPORTS**

### **10.1 EXECUTIVE MANAGER COMMUNITY SERVICES REPORT MAY 2025**

**Author:** Shelina Bartlett (Executive Manager of Community Services)

**Authorisers:** Janelle Menzies

**Attachments:** Nil

#### **EXECUTIVE SUMMARY**

Executive Manager Community Services Report May 2025

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#### **RECOMMENDATION**

That the council resolve to receive and note the report.

#### **RECOGNITIONS, APPRECIATIONS AND MILESTONES ACHIEVED**

Aged Care – Great outcome from Quality Commission Audit

#### **COMMUNICATION CATCH UP**

Over the weekend of 3-4<sup>th</sup> May Troop Carrier at Justice Centre was broken into, over \$2000 worth of damage caused.

CBA visit 19-21<sup>st</sup> May to engage and support community members with their banking needs, attendance was very successful with approx. 40-50 persons visiting for assistance each day

Disco held at hall 30<sup>th</sup> May, with the support of a small team it was a great night with games, food, music and lights. The screaming from the kids when the disco lights came on and music began was heartwarming. The tug of war was hilarious.

Trinity fire serviced Community services extinguishers and fire prevention appliances

Troy Agombar visit to Pormpuraaw to support IKC operations 26/05/25 – 29/06/25

Nathan Higgins visit to Justice to support Justice operations and programs

Visit Whadjuk – Pindjarup – community consultation for Sport precinct

Visit – meeting with Mooki Rosie, providing information about the support they can provide

Meeting with Apunipima team / Aged care support

Discussions with IKC Michelle Carter regarding Growing Indigenous Knowledge (with Digital technology) grant to provide programs to training with digital tec 2025-2026 Program Pormpuraaw is moving forward with is “Who’s your Mob” and Digital Arts

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**OPERATIONAL UPDATE**

Community Services staffing for Post Office / Cashier / Justice /Centrelink and Library is complete and open for service.

Positions still in recruitment - Aged Care Head Cook, Aged Care Support Worker (for domestic duties) Head Bakery and Baker Assistant

Notification that we were unsuccessful with approval for Grant from SES for a replacement vehicle

Approved grant Support at Home Transition support (for new IT system and training at Aged Care)

Approved grant GO7600 Thin Markets Support at Home – (support for operational costs with transition of clients moving from a current HCP to new Support at Home).

Grant application GO7393 in progress.

New Aged Care Act / Aged Care Reform now delayed from 1.07.25 – 1.11.2025

New IT system to be subscribed to for Aged Care services (Sandwai) which will be capable to report as per the new requirements for the new Aged Care Reform.

**PORMPURA AW JUSTICE** May CJG Summary:

Court day Happened on the 12<sup>th</sup> of May , 2 Justice Group Members Supported

CJG Supported Domestic & Family Violence Prevention month with PPAC

- Opening March against Violence
- Mothers Day
- Reconciliation day
- Closing Ceremony
- Candlelight Vigil

New Staff member came on Board – Justice Group Mentor: Ivy Conrad

Ivy was able to Participate in DV Alert Training for 2 days which gave her a recognition certificate.

Staff Training for Ivy has commenced, and she has been able to settle in well so far with the Justice team

Office has been open to support community with the ongoing general business.

1. Court support (Pre, During, Post, Incarcerated and Re-integrating into community)
2. AMP (PUBSC / Safety group)
3. DFV (Application support, Education, and compliance)
4. JP
5. Other regular ongoing Community Support

ASSISTANCE	MEETINGS	COURT	OTHER SERVICES / SUPPORT
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<ul style="list-style-type: none"> <li>• Births, Deaths and Marriages</li> <li>• SPER</li> <li>• Community Local ID</li> <li>• Legal Aid, ATSILS, QIFVLS Assistance</li> <li>• QPS Assistance / Enquiry</li> <li>• Probation and Parole Assistance</li> <li>• Child Safety-General Assistance</li> <li>• Blue Card Application Assistance</li> <li>• Local Fares Scheme</li> <li>• Victim Assist</li> <li>• General Assistance</li> </ul>	<ul style="list-style-type: none"> <li>• Justice Group Meetings</li> <li>• Justice Group Consultation</li> <li>• Community Stake Holders Meeting</li> <li>• Child Safety-Family General Meetings</li> <li>• Other Meetings</li> </ul>	<ul style="list-style-type: none"> <li>• Court submissions-written</li> <li>• Court Support - Oral</li> <li>• Bail submissions-written</li> <li>• Bail Support-Oral</li> <li>• Magistrate Court Days</li> <li>• District Court Days</li> <li>• Court Assistance</li> </ul>	<ul style="list-style-type: none"> <li>• Community Engagement</li> <li>• Mediation Peace Keeping</li> <li>• Justice of the Peace Services</li> <li>• Agency Visits</li> <li>• Prison-visit &amp; Contact Assistance</li> <li>• Community Service Orders</li> <li>• CJG Referral to support Agencies</li> </ul>
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**AGED CARE MONTHLY REPORT – May 2025**

Current clients

Home Care Package level 2 – 7 clients

Home Care Package level 3 - 3 clients

CHSP – 28 Clients

QCSS Clients - 2

My Aged Care Referrals – 2

Referrals to other stakeholders –0

Adverse impacts on service delivery – sly grog / client aggression

Human Resources – still need support staff for domestic assistance

Training – Altura DVD’s now out of date, staff to utilise laptop to log in and complete training on live resources

Requests, Complaints & Feedback (staff & clients) nil

Stakeholder Meetings / Engagement Nil

WHS Nil

Compliance Aged Care Quality commission audit completed and nil non-compliance for Pormpuraaw Aged Care Services

**MONTH AHEAD June 2025**

- Court day 9<sup>th</sup> June
- Stakeholder meeting to discuss and plan NAIDOC 23/07/25
- Planning Don't Buy Sly" event 4/07/25 (Big Day out with games at footy field Friday afternoon, followed by dinner, free shirt and music by Big Pups at the hall
- OLGR meeting 13/06/25
- LDMG Meeting 25/06/25
- Interagency Meeting 23/06/25
- Visit by dsdsatsip Lisa Scott
- Visit by Chris Coutts and Karlene Savage (Deadly Active Sport & Rec)
- Apply for grant for NAIDOC celebrations
- Plan for "Big Day Out"
- Plan for NAIDOC
- Plan for Home Game
- Plan for Rodeo
- Plan for Sport and Rec activities

## 10.2 EXECUTIVE MANAGER OPERATIONAL SERVICES REPORT MAY 2025

**Author:** Grant Dennis (Executive Manager of Operational Services)

**Authorisers:** Janelle Menzies

**Attachments:** Nil

### EXECUTIVE SUMMARY

To update Council on the Operational Services activities for May 2025

### RECOMMENDATION

That the council resolve to receive and note the report.

#### Work for Month

- QBuild works.
- General duties.
- Staff attendance absentee times are still higher than desired.

#### Waste and Recycling

- Works have started on Town Waste Centre cleanup and are continuing.
- Working with Environmental Department on long term plans for Recycling centre to be presented to council.
- Visit from Selma Sum King with regard to environmental issues facing local councils, went well with introductions to Glen Simpson.

#### Workplace health and safety.

- No reportable incident.

#### Main Roads

- Some minor concrete shoring to happen on roads banks highlighted for future works by Kelso.
- Started Planning repair works for Kowanyama Road and Strathgordon road with Kelso/
- CARP Nomination Submitted for road from Airport to Boat Ramp.

#### Parks and Gardens

- Paul is doing well as team leader, showing initiative and leadership. He is a positive influence on other staff.
- Achieved good results in town areas with 1 staff member away for most of month.
- Absenteeism is still high; Paul is managing well given low staff attendance
- 

#### Water supply and sewerage

- Water usage and testing is being maintained. All test results presented well.

- Water usage while still high for a community this size is below previous usage.
- No major issues.

### **Plumbing**

- Ongoing QBuild maintenance
- Still trying to find a suitable new plumber.
- Waterpark is in use.
- No Major issues.
- Brett and Craig attended Weipa Cert III training.

### **Rangers**

- IPA Grant finalised.
- Glen Simpson appointed as senior ranger.
- Ranger will be helping maintain the Cemeteries going forward.
- Annual backburning has started
- All arborist works caught up.
- Major tree removal at 65 Yalu street to allow staff housing to proceed.
- Tourist camp preparations have started
- IPA & NIAA visit and meetings

### **Housing**

- An overall reduction on outstanding jobs has taken place over the last month with QBuild making positive comments at the recent meeting about local performance, we will continue to monitor this closely.
- New social houses are not occupied.
- No major issues

### **Airport**

- Brett now on after-hours roster.
- Airport upgrade design nearing finalisation to be ready for tenders. Update - has gone to and being reviewed.
- No major issues

### **Special Projects**

- Staff Duplexes have progressed with a June 2025 expected practical completion.

### 10.3 EXECUTIVE MANAGER CORPORATE SERVICES REPORT TO COUNCIL MAY 2025

**Author:** Tracey Graham (Executive Manager of Corporate Services)  
**Authorisers:** Janelle Menzies  
**Attachments:** Nil

#### EXECUTIVE SUMMARY

To provide Council with an update of the Corporate Services function as of 19 June 2025.

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#### RECOMMENDATION

That the Council resolve to receive and note the Corporate Services report as tabled.

#### DISCUSSION

- Executive Manager of Corporate Services, Finance Manager, HR Advisor & Finance Officer – Operational Works will be visiting Pormpuraaw for the week commencing 30 June 2025. The main purpose of the field visit is to undertake end of financial year inventory audit work for admin store stock, fuel stock, post office stock, gas stock & cash on hand. HR Advisor will continue work on position description reviews across the organisation.
- The last month has seen finance management staff investing significant time developing Council's budgets for the 2025/26 financial year ensuring all requests for the budget have been accommodated. First draft of annual budget was provided to the CEO on 23 May 2025. The final annual budget report has been provided to the CEO on 16 May 2025. Support documents such as revenue policy, debt policy, procurement policy, revenue statement, schedule of fees and charges, register of financial authority limit delegations and estimated financial position for 2024/25 financial year have been provided to Council as per legislative requirements when adopting annual budgets. (Refer to separate special reports in budget meeting).
- External audit interim report has been issued to Council, with no audit issues identified. (Refer to separate special report for audit interim report).
- Audit committee meeting was held on 16 June 2025. Audit committee report/meeting minutes has been provided to the CEO for tabling to Council. Next audit committee meeting is scheduled for Tuesday 22 July 2025 at 1pm.
- Asset desktop valuation report has been provided by Australis Asset Advisory Group for all of Council's asset classes as of 30 June 2025. (Refer to separate special report for asset desktop valuation report).
- Internal Audit program is well underway with the organisational review and community visit being completed late March 2025. Internal audit report for the organisational review and asset valuations report has been drafted. (Refer to separate special report for internal audit report on asset valuations).
- Finance staff are busy preparing for end of financial year and will be focusing on preparing for our final audit over the next 2 months.
- New website development is currently underway.
- Department/program expenditure reporting is provided each month to the executive management team and selected department supervisors to monitor their program budgets and ensure that funded projects are delivered on time and within budget.
- Attended CEO meetings on 26 & 28 May and 03, 05, 10 & 17 June 2025.
- Attended ELT meetings on 29 May & 12 June 2025.
- Attended Corporate Services Team meetings on 26 May and 02, 09 & 16 June 2025.

- Completed & submitted TAFE QLD Quarterly ERA Review on 27 May 2025.
- Attended Blue Card meeting on 30 May 2025.
- Completed PID Self-assessment for 2025 on 30 May 2025.
- Participated in Admin Store Assistant interviews on 02 & 04 June 2025.
- Attended all staff forum on safety and organisational values on 04 June 2025.
- Submitted R2R Funding Reporting to Federal Member on 09 June 2025.
- Completed & submitted LGGSP 2022-24 quarterly project reporting (Jan to Mar 2025) on 17 April 2025.
- Attended internal audit meeting on 10 June 2025.
- Completed & submitted ATO PAYG monthly reporting for May 2025 on 10 June 2025.
- Participated in Peak Services Change Management Workshop on 11 June 2025.
- Attended TJ Micro meeting to discuss CodeTwo Framework on 12 June 2025.
- Attended Peak Services meeting in relation to training support on 13 June 2025.
- Attended audit committee meeting held on 16 June 2025.
- Attended risk management project meeting to discuss project scope on 18 June 2025.
- Attended PID Act overview session on 19 June 2025.
- Attended ReadyTech meeting to discuss software systems for Council on 19 June 2025.

#### Current Corporate Services Projects

- Staff commencements and inductions as required. (Ongoing)
- Train and support Accommodation Team Leader, HR Advisor & Corporate Services Administration Officer. (Ongoing)
- Undertake detailed review of staff position descriptions to undertake comprehensive review of classification of roles as per the awards, including a review of driver's licences, blue cards and other relevant licences relevant to roles within Council. (Current WIP)
- Develop new Council website. (Current WIP)
- Coordinate audit committee meetings. (Ongoing)
- Review financial policies to be reviewed annually.
- Work with internal audit on projects for 2025.
- Review audit matrix.
- Complete grant acquittals and reporting as required.
- Work on development of risk management framework.
- Coordinate policy workshops for ELT.
- Confirm asset indexation schedule for all asset classes for 2025.
- Seek training funding from LGAQ for First Aid & CPR refresher training.
- Seek proposals for new financial/ERP system.

#### HR

- Fortnightly staff absenteeism report is provided to executive managers to monitor staff absenteeism. Totals hours for absenteeism for the 2024/25 financial year were 13,366. This is the equivalent of 7 full-time roles (9.5% of current workforce).

Absenteeism rates per department are as follows:

- Operational Services - 7,440 hours
- Community Services - 4,786 hours
- Corporate Services - 1,101 hours
- CEO Services – 39 hours

#### Recruitment completed for the reporting period:

- Admin Store Assistant - Part-time (commenced on 18 June 2025)
- Apprentice Carpenter – Full-time (commenced on 18 June 2025)
- Council Facilities Cleaner – Part-time (commenced on 19 June 2025)
- Justice Program Mentor Part-time (commenced on 04 June 2025)

- Roads Paving Crew x 4 (Short-term casuals) (commenced on 04 June 2025)

Resignations/Terminations received for the reporting period:

- Apprentice Carpenter (Unsuccessful probation)

Current positions vacant are as follows:

- Plumber (Full-time)
- Aged Care Support Worker (Part-time)
- Aged Care Cook (Full-time) (Interviews conducted this week)
- Bakery Manager (Full-time) (Interviews conducted this week)
- Bakery Assistant (Full-time) (Interviews conducted this week)
- HR Advisor (Full-time) (A recruitment agency is currently seeking suitable applicants for the role to be based in Pormpuraaw full-time, however there are no candidates that are willing to be based in Pormpuraaw with most only prepared to travel once every two months).

Admin Store

- New Admin Store Assistant has commenced this week and will provide assistance to the Admin Store Team Leader.
- Tuxworth & Woods Carriers have commenced road transport last month with weekly truck deliveries arriving each Thursday.
- Admin Store are readily preparing for EOFY stocktakes with external audit undertaking video stocktake review on Tuesday 01 July 2025.

Accommodation

- Accommodation Team Leader has successfully passed probation and is settling well into the role.
- Accommodation occupancy has been at a high capacity, with the Council working continuously with contractors to ensure they have accommodation available for their workers to undertake capex works, such as the construction of community houses, staff houses, road works, hospital, etc. The contractor's camp is being fully utilised by WIP Constructions.
- Accommodation for capex works scheduled for the 2025/26 financial year will need to be considered closely to ensure that contractors can be accommodated, whilst also ensuring that fly in and out stakeholders who provide essential services for the community can also be accommodated to ensure there is no disruption to these essential community services.

\* EMCS confirms there are no changes to her reported related parties or register of interests.

## 11 CHIEF EXECUTIVE REPORTS

### 11.1 APPLICATION FOR ROADSIDE FOOD VAN AND FOOD SAFETY LICENCE

**Author:** Janelle Menzies

**Authorisers:** Janelle Menzies

**Attachments:**

1. Authority form [11.1.1 - 1 page]
2. HEALTH COUNCIL CHECKLIST - MOBILE TRAILER - AB CATERING- FINAL [11.1.2 - 9 pages]
3. RFI 1 [11.1.3 - 1 page]
4. RFI 2 [11.1.4 - 1 page]
5. rfi 3 [11.1.5 - 1 page]
6. BUSINESS OVERVIEW smoko van [11.1.6 - 3 pages]
7. Support Letter from PPAC [11.1.7 - 2 pages]

#### KEY OUTCOME

**Strategic Priority:** 1. Community - the way we want to live together

**Objective:** 1.1 Enhance community engagement and participation in diverse programs that cater to the community's needs and interests.

#### EXECUTIVE SUMMARY

To advise Council of an application for Roadside Food Vans and Food Safety Licence

#### RECOMMENDATION

1. That council resolve to

#### BACKGROUND

Council has received an application for two Roadside Food Vans and Food Safety from AB Catering. One to be located at the Cnr Wirra and Rirranth Street and one to be located at the corner of Yalu and Matpi Streets.

AB Catering held the lease at the Pormpuraaw Kiosk until she was evicted in September 2024 for unpaid Service Fees.

AB Catering operated the Pormpuraaw Kiosk for over ten years but did not make the premises available for food safety inspections.

#### OPTIONS

1. Approve the Roadside Food Vans
2. Not approve the Roadside Food Vans
3. Request more information regarding maps, Type here

**CONSULTATIONS (Internal/External)**

Project Manager Food Agent Australia

Glen Simpson – PASC Environmental Health Officer

**LEGISLATION / LEGAL IMPLICATIONS**

Food Safety Act

Council Local Laws

**POLICY IMPLICATIONS**

Nil

**FINANCIAL AND RESOURCE IMPLICATIONS**

Nil

**ASSET MANAGEMENT IMPLICATIONS**

Nil

**RISK MANAGEMENT IMPLICATIONS**

Risk Name & Description <i>What could happen and why?</i>	Current Controls <i>Are there current controls for the risk</i>	Impacts <i>Impact if the risk eventuates</i>	Risk Assessment			Risk Treatment <i>Depending on risk rating – additional controls / mitigation strategy to be implemented (to reduce risk rating)</i>
			Likelihood	Consequence	Risk Rating	
			<i>Refer to risk calculator provided above for measures</i>			
<b>Example:</b> <i>Insufficient funding</i>	<i>None</i>	<i>Delays to purchasing</i>	<i>C Possible</i>	<i>4 Major</i>	<i>High</i>	<i>Ensure funding approvals obtained at start of project</i>
Road Safety	Nil	To close to traffic	<i>B Likely</i>	<i>3 Moderate</i>	<i>High</i>	Need to confirm location
Failure to allow Food Safety Inspection	Nil	Food contamination	<i>B Likely</i>	<i>3 Moderate</i>	<i>High</i>	Need to confirm that premises is available for food safety inspection

## HUMAN RIGHTS CONSIDERATIONS

Section 4(b) of the Human Rights Act 2019 requires public entities to act and make decisions in a way compatible with human rights. The Human Rights Act 2019 requires public entities to only limit human rights in certain circumstances. The human rights protected under the Human Rights Act 2019 are not absolute. This means that the rights must be balanced against the rights of others and public policy issues of significance.

In the decision-making process, Council is to consider the 23 human rights:

1. Recognition and equality before the law;
2. Right to life;
3. Protection from torture and cruel, inhuman or degrading treatment;
4. Freedom from forced work;
5. Freedom of movement;
6. Freedom of thought, conscience, religion and belief;
7. Freedom of expression;
8. Peaceful assembly and freedom of association;
9. Taking part in public life;
10. Property rights;
11. Privacy and reputation;
12. Protection of families and children;
13. Cultural rights—generally;
14. Cultural rights—Aboriginal peoples and Torres Strait Islander Peoples;
15. Right to liberty and security of person;
16. Humane treatment when deprived of liberty;
17. Fair hearing;
18. Rights in criminal proceedings;
19. Children in the criminal process;
20. Right not to be tried or punished more than once;
21. Retrospective criminal laws;
22. Right to education;
23. Right to health services.

Consideration of the 23 human rights protected under the Human Rights Act 2019 has been undertaken as part of this decision. It has been determined that this decision does not limit human rights.



## AUTHORITY FORM

### Quotation:

I/We hereby give permission for Food Agent Australia to handle all communication and be the first point of contact to all third parties, on our behalf (within the signed proposal/scope of works).

I/we hereby give permission for Food Agent Australia to contact all third parties to request and obtain any relevant information/documentation needed for required applications, on our behalf (within the signed proposal/scope of works).

I/we hereby give permission for Food Agent Australia to sign for and submit all council and/or other applications, on our behalf (Within the signed proposal/scope of works)

I/We give permission for Food Agent Australia to disclose information provided in RFI documents (Including emails/text messages) to council and/or other third parties for required applications (within the signed proposal/scope of works).

Company Name:

**Anna Elizabeth Beni ( ABCatering )**

Director Name:

**Anna Elizabeth Beni**

Date

**20, 03, 25**

Director to Sign:

**W: <https://www.foodagent.com.au/>**

**E: [info@foodagent.com.au](mailto:info@foodagent.com.au)**

**M: 0400 901 920**

**PO: Brisbane HQ: No 5 Angel Court, Eaton's Hill, Qld 4037**

**PO: Gold Coast HQ: Unit 1 /11 Owens Lane, Southport, Qld, 4215**

**ABN: 14631688518**

## HEALTH CHECKLIST



© FOOD AGENT PTY LTD T/A FOOD AGENT AUSTRALIA

### MOBILE TRAILER

NAME: AB CATERING

REGISTRATION NUMBER: TBC

**Food businesses are required under *Food Act 2006* (the Act) to use premises and equipment that comply with Food Safety Standard 3.2.3 A *Food Premises and Equipment* (Standards 3.2.3A) of the *Australia New Zealand Food Standards Code* (the Code).**

**OVERVIEW:**

**PROPOSED OPERATION:**

- 1) PREPRATION AND SELLING OF READY TO EAT FOOD AND DRINK (ACAI)

**POTABLE WATER:**

- 1) 100LT STORAGE TANK STORAGE

**WASTE WATER:**

- 1) 110LT GREY WATER TANK STORAGE

**VENTILATION:**

- 1) EXTRACTION CANOPY
- 2) NATURAL VENTILATION

**SERVICES:**

- 1) ELECTRICAL POWER

DRIVING SPACE VS FOOD PREPARATION SPACE SEPARATION	X	NOT APPLICABLE (TRAILER)
REGISTRATION	✓	REGISTERED TRAILER
GAS CERTIFICATION	X	NOT APPLICABLE – NO GAS
EXTRACTION HOOD OVER EQUIPMENT	✓	SUPPLIED
HANDWASH BASIN	✓	EASY ASSESSABLE IMPERVIOUS AND EASY TO CLEAN AND SANITISE. STAINLESS STEEL CONSTRUCTION. SEALED TO WALLS. VERMIN PROOFED. WITHIN 5 METERS OF ANY FOOD HANDLING/PREPARATION/EQUIPMENT/UTENSIL WASHING AREAS. MINIMUM 11 LITRES CAPACITY. INSTALLED AT BENCH HEIGHT 900MM HIGH FROM FLOOR LEVEL.
HANDWASH BASIN HANDS FREE TAPWARE	✓	SINGLE OUTLET EXTENDED ARM MIXER TAP. CONNECTED TO A CONTINUOUS SUPPLY OF HOT AND COLD POTABLE WATER
HAND TOWEL/SOAP DISPENSER TO ALL HAND WASH BASINS	✓	SINGLE USE COMMERCIAL EQUIPMENT WITH DEDICATED WASTE BIN UNDER
FLOOR FINISHES AND COVING	✓	IMPERVIOUS AND SMOOTH. LIGHT COLOUR CHECKERPLATE STEEL. VERMIN PROOFED. EASY TO CLEAN
WALL FINISHES / INTERNAL HATCHES / INTERNAL DOORS	✓	IMPERVIOUS AND SMOOTH. LIGHT COLOUR STAINLESS STEEL. VERMIN PROOFED. EASY TO CLEAN
CEILING FINISHES	✓	IMPERVIOUS AND SMOOTH. LIGHT COLOUR STAINLESS STEEL. VERMIN PROOFED. EASY TO CLEAN
PREPARATION BENCHES AND BENCHES AND SHELVING	✓	IMPERVIOUS AND EASY TO CLEAN AND SANITISE. STAINLESS STEEL CONSTRUCTION. SEALED TO WALLS. VERMIN PROOFED.
PREPARATION SINKS	✓	SHARED DOUBLE SINK UTILIZING COLANDER AFT SANITISING. IMPERVIOUS AND EASY TO CLEAN AND SANITISE. STAINLESS STEEL CONSTRUCTION. SEALED TO WALLS. VERMIN PROOFED. CONNECTED TO A CONTINUOUS SUPPLY OF HOT AND COLD POTABLE WATER
WASHUP SINKS	✓	SHARED DOUBLE SINK. IMPERVIOUS AND EASY TO CLEAN AND SANITISE. STAINLESS STEEL CONSTRUCTION. SEALED TO WALLS. VERMIN PROOFED. CONNECTED TO A CONTINUOUS SUPPLY OF HOT AND COLD POTABLE WATER
DISHWASHER	X	NOT APPLICABLE – DOUBLE SINK PROVIDED
MOP/CLEANERS SINK CLEAN DOWN HOSE / FLOOR WASTES	✓	OFFSITE ACCESS TO DESIGNATED CLEANERS SINK CONNECTED TO A CONTINUOUS SUPPLY OF HOT AND COLD POTABLE WATER FOR CLEANING AND DISPOSAL. FLOOR WAST PROVIDED
BENCH/SINK/BASIN SPLASHBACK MINIMUM HEIGHTS	✓	IMPERVIOUS AND EASY TO CLEAN AND SANITISE. STAINLESS STEEL CONSTRUCTION. SEALED TO WALLS. VERMIN PROOFED. BASINS/SINKS
EQUIPMENT AND EQUIPMENT STORAGE	✓	<b>SECURED EQUIPMENT FOR TRANSPORT:</b> HEAVY EQUIPMENT ON LOCKABLE CASTER WHEELS. ALL FREESTANDING EQUIPMENT TO BE MINIMAL 100MM AWAY FROM WALLS/CEILINGS FOR EASY CLEANING BENCHTOP EQUIPMENT EASILY REMOVED BY ONE PERSON FOR CLEANING OR SEALED TO BENCHTOP/STRUCTURE/FLOOR. AT LEAST 900MM CLEARANCE SPACE BEHIND COOKLINE.  <b>STORAGE:</b> SUFFICIENT SPACE FOR ALL COOKING AND FOOD PREPARATION EQUIPMENT INCLUDING FOOD CONTACT UTENSIL STORAGE CONTAINERS TO PREVENT CONTAMINATION
STORAGE OF RUBBISH / CLEANING INTERNAL / EXTERNAL	✓	ADEQUATE IMPERVIOUS EASY TO CLEAN RUBBISH STORAGE TO CONTAIN VOLUME AND TYPE OF WASTE MATERIALS. BINS ENCLOSED TO PREVENT VERMIN/ANIMAL ACCESS. DESIGNATED BIN CLEANING LOCATION

HOT WATER	✓	<p><b>HOT WATER SUPPLIED TO ALL SINKS AND BASINS</b></p> <p>Sinks must be supplied with water at a temperature of not less than 54 degrees Celsius (°C) for washing and 77°C for sanitising (if sanitising takes place in the sink).</p> <p>The best temperature for washing utensils in the food service industry is between 54°C and 60°C.</p> <p>Dishwasher utensils to be rinsed for at least 10 seconds with: water at a minimum of 38°C containing a minimum of 50 milligrams per kilogram (mg/kg) of sodium hypochlorite, or water at a minimum temperature of 80°C</p>
VERMIN PROOFING WINDOWS	✗	NOT APPLICABLE – NO WINDOWS
VERMIN PROOFING ENTRY DOORS/HATCHES	✓	SELF CLOSING - VERMIN STRIP SEALS TO ALL ENTRY DOORS/HATCHES
JOINERY AND KICKERS	✗	NOT APPLICABLE – NO JOINERY
DRY / HOT / COLD FOOD STORAGE	✓	SUFFICIENT SPACE INCLUDING IMPERVIOUS FOOD GRADE CONTAINERS (DRY FOOD) AND REFRIGERATION (COLD FOOD)
CLEANING AND CHEMICAL STORAGE	✓	DESIGNATED AND SEPARATE FROM FOOD STORAGE AND PREPARATION AREAS ENCLOSED TO PREVENT CONTAMINATION
LIGHT FITTINGS ABOVE FOOD HANDLING/PREPARATION/DISPLAY AND STORAGE AREAS	✓	AMPLE DIFFUSED AND CONCEALED AND SEALED TO CEILING DOWN LIGHTING OVER ALL FOOD PREPARATION AND FOOD HANDLING AREAS
ELECTRICAL/PLUMBING FIXTURES	✓	ALL EXPOSED SERVICES TO BE MINIMAL 25MM AWAY FROM WALLS/CEILINGS FOR EASY CLEANING OR SEALED BACKFLOW PREVENTION DEVICE (RPZ) TO BE INSTALLED WHERE APPLICABLE
STAFF PERSONAL BELONGINGS STORAGE AND OFFICE EQUIPMENT	✓	DESIGNATED AND SEPARATE FROM FOOD STORAGE AND PREPARATION AREAS TO PREVENT CONTAMINATION
FOOD PACKAGING CONTAINERS	✓	ADEQUATE STORAGE LOCATED OFF THE FLOOR AND PROTECTED FROM CONTAMINATION
PORTABLE FIRE PROTECTION	✓	TO MEET AUSTRALIAN BUILDING STANDARDS
POTABLE WATER (100LT)	✓	FIXED TANK UNDER = 100LT
WASTE WATER (110LT)	✓	FIXED TANK UNDER = 110LT
FIRST AID	✓	FIRST AID BOX PROVIDED INCLUDING COLOURED BAND AIDS



## Design and fit-out guide for food businesses

### 1. Mobile food vehicles

#### Required outcome

When designing and fitting out a mobile food vehicle, it must meet the required outcomes from the Food Safety Standards the same as a fixed premises such as a restaurant, takeaway food outlet or café.

#### What is a mobile food premises?

Mobile premises, for a food business, means-

- a vehicle from which a person sells unpackaged food by retail, or
- a food vending machine.

A vehicle is defined as anything, whether operational or not, used to carry anything or any person by land, water or air. It should be noted that the definition for a mobile premise relates to a vehicle, not a motor vehicle.

Mobile premises are generally considered to be permanent set ups where the lay out does not change, yet the premises can be moved between locations. Mobile premises and may include caravans, ships, food carts or movable buildings such as demountable buildings or containers.

Mobile premises do not include food transport vehicles used to transport food for off-site catering or for the home delivery of food by order (e.g. pizza home delivery).

A food vending machine means a machine or device operated by money, token, debit card or credit card and used, or intended for use, for the sale of food. This component of the guide relates to mobile food vehicles only.

#### Minimum Requirements

##### Walls, floors and ceiling

Walls, floors and ceiling of the food preparation and storage areas of the vehicle must comply with sections 4 and 5 of this guide. They must be:

- appropriate to the operations of the business
- easily and effectively cleaned
- prevent absorption of grease, food particles and water
- prevent the entry and harbourage of pests

##### Door and service openings

Doors and serving hatches should be finished on the internal sides with the same standard of material as the walls.

The driving compartment of the vehicle should be separated from the food preparation and storage section.

All openings should be fitted with close-fitting doors and shutters that are vermin-proof and able to be closed during transport.

**Water**

Should the operations of the food business require washing facilities, a storage tank with a 90L capacity is recommended as a minimum size to be installed in the vehicle. This tank is to be filled with potable water and supply sinks and basins with appropriate pressure necessary for the individual operations.

A wastewater tank of adequate capacity (ie, 100L capacity in the case of a 90L water tank) is to be fitted to the vehicle where a water tank is installed. A back flow prevention device should be fitted to prevent any possible source of contamination.

Wastewater should only be disposed of in accordance with the relevant local government requirements.

**Rubbish disposal**

Separate designated rubbish containers should be factored into the design to ensure there is no contamination. Rubbish is to be disposed of in an appropriate manner.

**Use of the premises**

Mobile food vehicles are not to be used for sleeping or any other activity that has the potential to contaminate food prepared or stored in the vehicle.

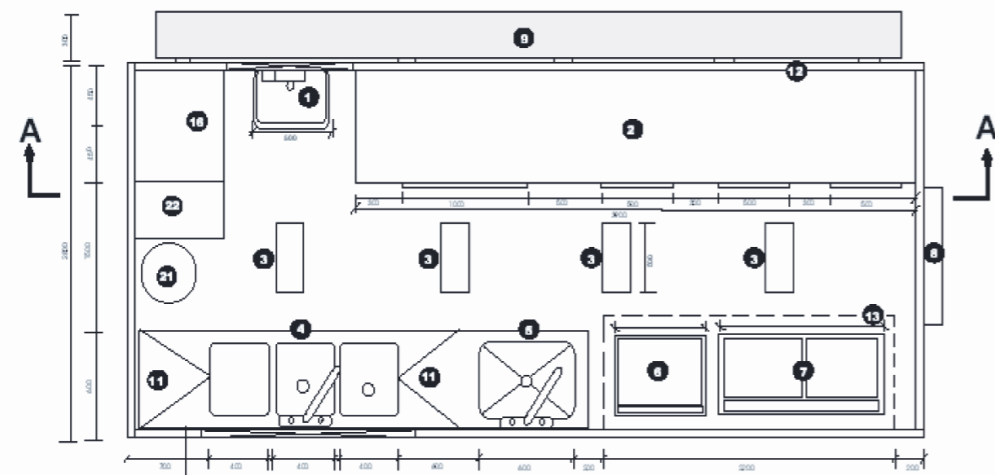
**Ventilation Requirement**

When mechanical ventilation is required, the system must be constructed to comply with the relevant Australian Standard.

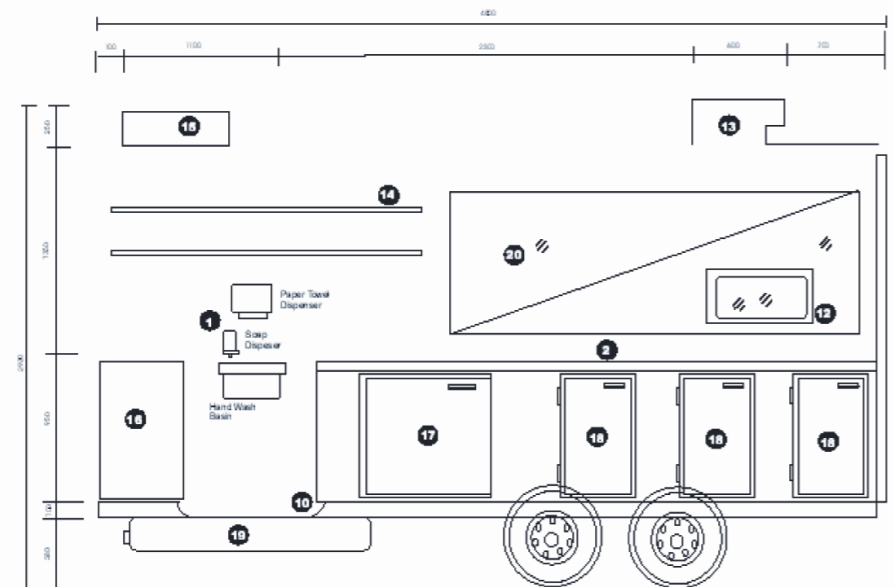
**Special requirements**

If the mobile food vehicle is to be used to sell food on public land (including roads), operators should contact the local governments where they will be operating to determine if other permits such as roadside vending permits are required.

### example plans of a mobile food vehicle



Floor Plan



**Legend - example plans of a mobile food vehicle**

1. Hand wash basin provided with hot and cold water through single spout supplied with liquid soap and paper towel dispensers fixed directly above
2. Food preparation bench of impervious construction
3. Ample fluorescent lighting
4. Three compartments/dishwasher sink (hot and cold mixed water faucet)
5. Food preparation/large pot wash sink (hot and cold mixed water faucet)
6. Cooktop/Grill natural gas fitted with large wheels for cleaning requirements
7. Commercial natural gas deep fryer with large wheels for cleaning requirements
8. Self-closing entrance door
9. Folding table made of impervious material
10. Commercial grade seamless vinyl flooring covered to walls
11. Folding table made of impervious material
12. Self-closing screened pass-out window
13. Mechanical exhaust extraction unit compliant with relevant Australian Standard discharge vent screened to prevent pest and vermin entry
14. Shelving sealed to wall
15. Gravity portable water storage unit tank - food grade reinforced plastic
16. Storage cupboards – personal effects, cleaning equipment/chemicals
17. Gas operated commercial freezer unit fitted with external temperature gauges accurate to +/-1°C
18. Gas operated commercial refrigeration unit fitted with external temperature gauges accurate to +/-1°C
19. Waste water tank
20. Window
21. Swing window perspex for protection from exterior dust
22. Waste bin with close fitting lid



# FOOD AGENT A U S T R A L I A

## REQUEST FOR INFORMATION

THE FOLLOWING INFORMATION IS REQUIRED TO PROCESS FOOD BUSINESS LICENSE AND/OR DESIGN ASSESSMENT APPLICATIONS

### 1) DOCUMENTATION/INFORMATION

Please attach the following:

- A complete list of all directors or members of the management committee (mandatory)
- Optional supporting documents relevant to your business (If FAA has conducted an audit, we will submit the report along with your application). (if applicable).
- Business Design Plans (if applicable)

The applicant's business relates to:

- Fixed premises     
  Mobile vehicle     
  Vending machine

Will the premises be renovated or have changes made to the fit out as a part of this application?

- Yes     
  No

Will the applicant be applying for footpath dining?

- Yes     
  No

### 2) BUSINESS DETAILS

Business trading name:

Anna Elizabeth Beni ( ABCatering )

Is the business trading name different to that used previously?

- Yes     
  No

What was the previous trading name? (If applicable)

Anna Elizabeth Beni ( ABCatering )

Address:

1 Wirran Street

Suburb:

Pormpuraaw

State:

Queensland

Postcode:

4892

Lot:  Plan:

Location description - shopping centre/park/market/event name, etc. (If applicable)

What is the intended date to start trading?

How many square metres is to be used for food handling? (this does not include dining areas)

- Less than 250m2
- 250m2 to 1000m2
- Over 1000m2

Describe the nature of the food business (services and type of cuisine, for example: washing, preparation, packaging and distribution of Italian cuisine)

Which of the categories apply to this application:

- |  |  |
|--|--|
| <input type="checkbox"/> Accommodation meals           | <input type="checkbox"/> Child care centre meals             |
| <input type="checkbox"/> Aged care facility meals      | <input type="checkbox"/> Delicatessen                        |
| <input type="checkbox"/> Bakery/Patisserie             | <input type="checkbox"/> Food manufacturer or packer         |
| <input type="checkbox"/> Beverage manufacturer/bottler | <input type="checkbox"/> Food shop                           |
| <input type="checkbox"/> Café/Restaurant               | <input type="checkbox"/> Fruit and vegetable processing only |
| <input type="checkbox"/> Caterer off site              | <input type="checkbox"/> Hospital meals                      |
| <input type="checkbox"/> Caterer on site               | <input type="checkbox"/> Takeaway food premises              |

Area to be used:  m2

How many people, including yourself, are currently employed by your business?  
 (Please include any part time or casual staff)

- 1
- 5-19
- 200+
- 2-4
- 20-199

**3) NOMINATED FOOD SAFETY SUPERVISOR**

Title:  Name:

Email:  Phone:

**4) APPLICANT DETAILS**

ABN

Entity name:

Trading name:

Address (Personal):

Suburb:

State:

Postcode:

Title:

Name:

Phone:

Email:

Which is the registered address you would like to receive legal documents? (can not be a PO Box)

Business address  Personal address

Are you a non-profit organisation?

Yes  No

Have you ever had a licence or permit refused, suspended, cancelled or been found guilty of an offence under the Food Act 1981, Food act 2006, or corresponding law in other states/territories?

Yes  No

What is your preferred language?

Do you want to display the star rating onsite and online on council's website?yg

Yes  No

Name: **Anna Elizabeth Beni**

Position: **Director**

Signature: 

date: **20/03/2025**

Food Agent Pty Ltd, ta  
Food Agent Australia

ABN: 14631688518

M: 0400 901 920  
P: No 5 Angel Court, Eaton's Hill, Qld 4037

E: info@foodagent.com.au  
W: www.foodagent.com.au



**BUSINESS OVERVIEW – SMOKO VAN INITIATIVE**

*By Anna Beni*

*General Manager*

*Pormpuraaw United Brothers Sports Club*

**Introduction**

As a long-standing resident of Pormpuraaw and the current General Manager of the Pormpuraaw United Brothers Sports Club (PUBSC) for the past 13-14 years, I bring with me a deep understanding of our community’s needs and operations. I have also been actively involved in community catering over for over 25 years, operating as a sole trader under the well-known local business *Pormpuraaw Kiosk*, which regularly catering for countless community events, corporate functions, and private gathering.

Since the **close of the Pormpuraaw Kiosk in September 2024**, there has been **no alternate food outlet** available to provide the services our community relied upon-especially for families, workers, and youth. Many residents have continually expressed their frustration and concerns over this absence, and rightly so. The lack of food access, and during the day and evening has **left a major service gap**. affecting:

- **Working families** needing lunch options
- **Young people** with no safe, social place to grab a basic meal
- **Community events** without catering support
- **Visitors** or travelling workers with no accessible food vendor

While I cannot commit to re-opening the kiosk, I have taken this community feedback seriously and have inspired to introduce a new food service model – a Smoko Van.

**Business Concept: Smoko Van**

To help address this ongoing concern, I am introducing the **Smoko Van**, a mobile food vending service tailored to the needs of Pormpuraaw. While the former kiosk served mainly in the evenings, this new concept will focus on daytime trade, where there is currently zero food access.

**Key Features**

- **Purpose:** To restore a much-needed food service in Pormpuraaw that has been missing for over eight months.

- **Service Type:** Mobile food van providing a mix of fast snacks and balanced, affordable meals for all age groups.
- **Trading Hours: 10.00 AM to 12:00 PM,** to align with peak community activity.
- **Locations:** Two designated community areas/sites (to be confirmed) ensuring easy access while maintaining safety and compliance
- **Staffing:** Operated by **trained staff.** I will not be present onsite during the daily operations, as staff will be fully equipped/capable to manage independently and responsibly.
- **Employment Opportunities:** This business will contribute to **job creation and skill building** and participation within the community by employing and training residents.
- **Food Safety & Compliance:** All operations will be carried out inline with food safety regulations. A valid food license will be obtained, and all hygiene, waste, and public health standards will be strictly followed.
- **Van Management:** After each day’s trade, the van will return to my residence for secure storage, cleaning and preparation.

**Community Impact & Responsibility**

This service is not a side venture; it is a **direct response to a serious gap in essential food access** in our community.

The Smoko Van will only bring food back to the people-it will create jobs, offer support for everyday living, and provide a reliable connection during the day.

In particular, the service will benefit:

- **School children and youth**
- **Local workers and trades people**
- **Elders and families without transport**
- **Community programs needing catering support**

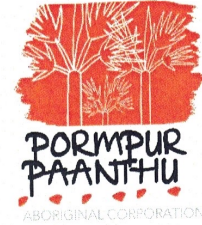
**Management Statement**

As the current General Manager of PUBSC, I confirm that this private business initiative will **not interfere with my responsibilities or obligations** to the Sports Club. This operation is schedule for limited hours during the day and will remain separate from my role at PUBSC.

Should the club and former kiosk operations ever amalgamate or require additional support in the future, I am fully prepared to step in and assist with those responsibilities, drawing on my many years of experience and knowledge in catering and community service.

### **Business Ownership**

Please note that this Smoko Van initiative is established as a private business under my ownership (sole trader) and will be operated independently from the Sports Club or any other organization.



12 June 2025

Janelle Menzie  
Chief Executive Officer  
Pormpuraaw Aboriginal Shire Council  
PORMPURAAW. QLD. 4892

Dear Janelle,

**RE: Support for Food Van Initiative and Concern Regarding Closure of Community Kiosk**

On behalf of Pormpur Paanthu Aboriginal Corporation, I write to raise concern regarding the closure of the community kiosk in Pormpuraaw and to express full support for the proposed food van initiative.

The kiosk has played an important role in our community, providing daily access to food and catering support for events and programs. Its absence has created significant challenges, particularly for those without regular access to meals or transport.

As a community-based organization, we see the impact of this loss firsthand. We respectfully request Council to consider the following points in support of the proposed mobile food service.

- The kiosk closure has left a **critical gap in food access** for community members, especially during peak hours and weekends,
- **Catering is essential** to the delivery of our events, programs, and community gatherings. Lack of local food service has made it difficult to support these activities.
- The kiosk was also a source of **employment and training opportunities** for local people- its closure affects livelihoods.

- The proposed **food van initiative** offers a practical solution by:
  - Providing quick, convenient meals during the business hours 10am to 12pm.
  - Creating job opportunities for trained staff.
  - Ensuring ongoing support for community events and programs.
  - Promoting self-reliance and grassroots service delivery.
  
- Our organization supports this initiative as a **sustainable and community-led model** that responds to immediate needs without interfering with existing services.

We trust Council will give this proposal due consideration and assist in restoring this much needed service to the people of Pormpuraaw.

Yours faithfully,



Ganthi Kuppusamy  
Chief Executive Officer  
Pormpur Paanthu Aboriginal Corporation  
MB:  
Email:

## 11.2 SPECIAL HOLIDAYS 2026

**Author:** Janelle Menzies  
**Authorisers:** Janelle Menzies  
**Attachments:** 1. Request letter 2026 [11.2.1 - 1 page]

### KEY OUTCOME

**Strategic Priority:** 1. Community - the way we want to live together

**Objective:** 1.1 Enhance community engagement and participation in diverse programs that cater to the community's needs and interests.

### EXECUTIVE SUMMARY

For Council to consider Special Holidays in 2026.

### RECOMMENDATION

1. That the council resolve to apply for the following special holidays :-
2. 17 July 2026 - Cairns Show Day – To be confirmed
3. TBA Fishing Competition

### BACKGROUND

The *Holiday's Act 1983* provides for the granting and observance of special holidays which includes show days. Each year local governments are invited to request special and show holidays for the following year (please see attached letter).

In the past the Council has celebrated the following dates

Mabo Day	3 June each year
Fishing Competition	11 April 2025
Cairns Show Day	18 July 2025

The Mabo day special holidays is celebrated in the Torres Strait and Pormpuraaw and Doomadgee are the only aboriginal Shire Council.

Other significant dates to consider are the following :-

- On 30 March 1985, the Edward River community elected 5 councillors to constitute an autonomous Edward River Aboriginal Council established under the *Community Services (Aborigines) Act 1984*. The Act conferred local government type powers and responsibilities upon Aboriginal councils for the first time.
- On 23 July 1987 the council area, previously an Aboriginal reserve held by the Queensland Government, was transferred to the trusteeship of the council under a Deed of Grant in

Trust (DOGIT). Also in 1987, the Edward River Mission community changed its name to Pormpuraaw, taken from a local dreamtime story in the Kuuk Thaayorre language of the Thaayorre people, about a burnt hut or 'Pormpur'.

A local council requested special holiday is a public holiday only if it is in respect of an agricultural, horticultural or industrial show. Under federal industrial relations legislation, employees are entitled to be absent from work or may refuse to work in reasonable circumstances on a public holiday, without loss of ordinary pay. Employees who work on a public holiday are entitled to penalty rates in accordance with their award or agreement.

A special holiday for any other reason is not a public holiday but a bank holiday. The Trading (Allowable Hours) Act 1990, provides that a bank holiday is only a holiday for banks and insurance offices. Under a directive of the Public Sector Act 2022, a special holiday is a holiday for public service employees unless otherwise determined by a chief executive.

### **CONSULTATIONS (Internal/External)**

Nil

### **INTERESTED PARTIES**

Nil

### **LEGISLATION / LEGAL IMPLICATIONS**

*Holiday's Act 1983*

Trading (Allowable Hours) Act 1990

Public Sector Act 2022

### **POLICY IMPLICATIONS**

Nil

### **FINANCIAL AND RESOURCE IMPLICATIONS**

Nil

### **ASSET MANAGEMENT IMPLICATIONS**

Nil

### **RISK MANAGEMENT IMPLICATIONS**

Nil

## HUMAN RIGHTS CONSIDERATIONS

Section 4(b) of the Human Rights Act 2019 requires public entities to act and make decisions in a way compatible with human rights. The Human Rights Act 2019 requires public entities to only limit human rights in certain circumstances. The human rights protected under the Human Rights Act 2019 are not absolute. This means that the rights must be balanced against the rights of others and public policy issues of significance.

In the decision-making process, Council is to consider the 23 human rights:

1. Recognition and equality before the law;
2. Right to life;
3. Protection from torture and cruel, inhuman or degrading treatment;
4. Freedom from forced work;
5. Freedom of movement;
6. Freedom of thought, conscience, religion and belief;
7. Freedom of expression;
8. Peaceful assembly and freedom of association;
9. Taking part in public life;
10. Property rights;
11. Privacy and reputation;
12. Protection of families and children;
13. Cultural rights—generally;
14. Cultural rights—Aboriginal peoples and Torres Strait Islander Peoples;
15. Right to liberty and security of person;
16. Humane treatment when deprived of liberty;
17. Fair hearing;
18. Rights in criminal proceedings;
19. Children in the criminal process;
20. Right not to be tried or punished more than once;
21. Retrospective criminal laws;
22. Right to education;
23. Right to health services.

Consideration of the 23 human rights protected under the Human Rights Act 2019 has been undertaken as part of this decision. It has been determined that this decision does not limit human rights.



Office of  
Industrial Relations

Department of State  
Development and  
Infrastructure

10 June 2025

Dear Chief Executive Officer,

As you may be aware, each year in accordance with the *Holidays Act 1983*, local governments are invited to request special holidays to be observed during the following year for districts in their area.

If you wish to request special holidays to be observed during 2026 for districts in your local government area, please complete the attached request form and submit via email to [info@oir.qld.gov.au](mailto:info@oir.qld.gov.au) by no later than **Friday, 25 July 2025**.

A local council requested special holiday is a public holiday only if it is in respect of an agricultural, horticultural or industrial show. Under federal industrial relations legislation, employees are entitled to be absent from work or may refuse to work in reasonable circumstances on a public holiday, without loss of ordinary pay. Employees who work on a public holiday are entitled to penalty rates in accordance with their award or agreement.

A special holiday for any other reason is not a public holiday but a bank holiday. The *Trading (Allowable Hours) Act 1990*, provides that a bank holiday is only a holiday for banks and insurance offices. Under a directive of the *Public Sector Act 2022*, a special holiday is a holiday for public service employees unless otherwise determined by a chief executive.

Upon receiving Ministerial approval, the holidays will be published in the Queensland Government Gazette. Confirmation of the approved special holidays together with a link to the Queensland Government Gazette will be emailed to your office.

Should you require further information regarding this process, please contact Patricia Faulkner, Office of Industrial Relations on (07) 3406 9845 or email [patricia.faulkner@oir.qld.gov.au](mailto:patricia.faulkner@oir.qld.gov.au).

I also wish to advise a review of the administrative processes for the appointment of special holidays is currently underway. The review will investigate options for a more streamlined process for future special holiday appointments.

Yours sincerely

A handwritten signature in black ink, appearing to read "Shane Donovan", written over a horizontal line.

**Shane Donovan**  
A/Executive Director, Industrial Relations  
Office of Industrial Relations

1 William Street Brisbane  
Queensland 4000 Australia  
GPO Box 69 Brisbane  
Queensland 4001 Australia  
**Telephone 13 QGOV (13 74 68)**  
**WorkSafe** 1300 362 128  
**Website** [www.worksafe.qld.gov.au](http://www.worksafe.qld.gov.au)  
[www.business.qld.gov.au](http://www.business.qld.gov.au)  
ABN 94 496 188 983

### 11.3 CONFLICT OF INTEREST MANAGEMENT PLAN - JANELLE MENZIES

**Author:** Janelle Menzies

**Authorisers:** Janelle Menzies

**Attachments:** 1. coi management plan Janelle Menzies [11.3.1 - 3 pages]

#### KEY OUTCOME

**Strategic Priority:** 5. Organisation - developing our character

**Objective:** 5.1 Ensure Council operates with integrity and transparency in all areas of business, decision making, and reporting.

#### EXECUTIVE SUMMARY

To provide the Council with a Conflict of Interest Management Plan

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#### RECOMMENDATION

That the Council resolve to receive and approve the Conflict of Interest Management Plan for Janelle Menzies

#### BACKGROUND

Janelle Menzies, the Council's Chief Executive Officer, was recently appointed as the Treasurer of the Pompokuraaw United Brothers Sports Club (PUBSC).

Council does business with the PUBSC on a regular basis and is the landlord of the building that they occupy.

The CEO has prepared a Conflict Management Plan to ensure that all conflicts of interests are managed appropriately.

#### CONSULTATIONS (Internal/External)

Council

Pompokuraaw United Brothers Sports Club

#### INTERESTED PARTIES

Pompokuraaw United Brothers Sports Club

#### LEGISLATION / LEGAL IMPLICATIONS

Local Government Act 2009

#### POLICY IMPLICATIONS

Nil

**FINANCIAL AND RESOURCE IMPLICATIONS**

Nil

**ASSET MANAGEMENT IMPLICATIONS**

Nil

**RISK MANAGEMENT IMPLICATIONS**

Risk Name & Description <i>What could happen and why?</i>	Current Controls <i>Are there current controls for the risk</i>	Impacts <i>Impact if the risk eventuates</i>	Risk Assessment			Risk Treatment <i>Depending on risk rating – additional controls / mitigation strategy to be implemented (to reduce risk rating)</i>
			Likelihood	Consequence	Risk Rating	
			<i>Refer to risk calculator provided above for measures</i>			
<b>Example:</b> <i>Insufficient funding</i>	<i>None</i>	<i>Delays to purchasing</i>	<i>C Possible</i>	<i>4 Major</i>	<i>High</i>	<i>Ensure funding approvals obtained at start of project</i>
Conflict of Interest for the CEO	Nil	Providing advice to Council where there is a conflict of interest.	<i>C Possible</i>	<i>3 Moderate</i>	<i>Medium</i>	Ensuring that the conflict of interest Management Plan is managed correctly

**HUMAN RIGHTS CONSIDERATIONS**

Section 4(b) of the Human Rights Act 2019 requires public entities to act and make decisions in a way compatible with human rights. The Human Rights Act 2019 requires public entities to only limit human rights in certain circumstances. The human rights protected under the Human Rights Act 2019 are not absolute. This means that the rights must be balanced against the rights of others and public policy issues of significance.

In the decision-making process, Council is to consider the 23 human rights:

- 1. Recognition and equality before the law;
- 2. Right to life;
- 3. Protection from torture and cruel, inhuman or degrading treatment;
- 13. Cultural rights—generally;
- 14. Cultural rights—Aboriginal peoples and Torres Strait Islander Peoples;
- 15. Right to liberty and security of person;

- |   |   |
|---|---|
| 4. Freedom from forced work;                            | 16. Humane treatment when deprived of liberty;        |
| 5. Freedom of movement;                                 | 17. Fair hearing;                                     |
| 6. Freedom of thought, conscience, religion and belief; | 18. Rights in criminal proceedings;                   |
| 7. Freedom of expression;                               | 19. Children in the criminal process;                 |
| 8. Peaceful assembly and freedom of association;        | 20. Right not to be tried or punished more than once; |
| 9. Taking part in public life;                          | 21. Retrospective criminal laws;                      |
| 10. Property rights;                                    | 22. Right to education;                               |
| 11. Privacy and reputation;                             | 23. Right to health services.                         |
| 12. Protection of families and children;                |   |

Consideration of the 23 human rights protected under the Human Rights Act 2019 has been undertaken as part of this decision. It has been determined that this decision does not limit human rights.

### Conflict of Interest Management Plan

For

**Janelle Menzies**

Janelle Menzies, the Chief Executive Officer fore Pormpuraaw Aboriginal Shire Council (PASC) was appointed as the Treasurer of the Pormpuraaw United Brothers Football Club (PUBSC) on Wednesday 18 June 2025.

ACTIVITY	DESCRIPTION OF CONFLICT	PASC	PUBSC
Lease arrangement between PASC & PUBSC	There is a financial benefit from both the PUBSC & PASC in relation to the negotiations of the lease agreement between both parties	<p>The CEO will delegate to the Executive Manager Corporate Services the ability to negotiate, report to the council and execute any lease agreements between both parties.</p> <p>The CEO will declare any interest in a Council meeting where the subject is being discussed and leave the meeting.</p>	<p>The Treasurer will not be involved in the negotiation of any lease arrangements.</p> <p>The Treasurer will declare any interest in a committee meeting where the subject is being discussed and leave the meeting.</p>
Debt Collection between PASC & PUBSC	There is a financial benefit from both the PUBSC & PASC in relation to the negotiations of the lease agreement between both parties	<p>The CEO will delegate to the Executive Manager Corporate Services any debt collection matters.</p> <p>The CEO will declare any interest in a Council meeting where the subject is being discussed and leave the meeting.</p>	<p>The Treasurer will not be involved in the negotiation of any lease arrangements.</p> <p>The Treasurer will declare any interest in a committee meeting where the subject is being discussed and leave the meeting</p>

ACTIVITY	DESCRIPTION OF CONFLICT	PASC	PUBSC
Attendance at PUBSC / OLG / PASC Meetings	There will be a conflict of interest at these meetings. Janelle Menzies will not represent either organization and will only be an observer at these meetings	The CEO will delegate to the Executive Manager Community Services to be the speaker at these meetings.	The Treasurer will delegate to the President, Club Manager or Secretary any issues that maybe raise at these meetings.
Interagency Meetings	Janelle Menzies will represent PASC at these meetings	The CEO will delegate to the Executive Manager Community Services to be the speaker at these meetings for any issues raised regarding PUBSC.	The Treasurer will delegate to the President, Club Manager or Secretary any issues that maybe raise at these meetings regarding PASC.
Stakeholders Meetings	Janelle Menzies will represent PASC at these meetings	The CEO will delegate to the Executive Manager Community Services to be the speaker at these meetings for any issues raised regarding PUBSC.	The Treasurer will delegate to the President, Club Manager or Secretary any issues that maybe raise at these meetings regarding PASC.
Events and other meetings	Janelle Menzies will represent PASC at these meetings	The CEO will delegate to the Executive Manager Community Services to be the speaker at these meetings for any issues raised regarding PUBSC.	The Treasurer will delegate to the President, Club Manager or Secretary any issues that maybe raise at these meetings regarding PASC.

Signatures below indicate all parties acknowledgement of the activities. Any further Conflicts of Interests discovered will result in this document being amended and tabled to both organizations for endorsement.

\_\_\_\_\_  
**Janelle Menzies**

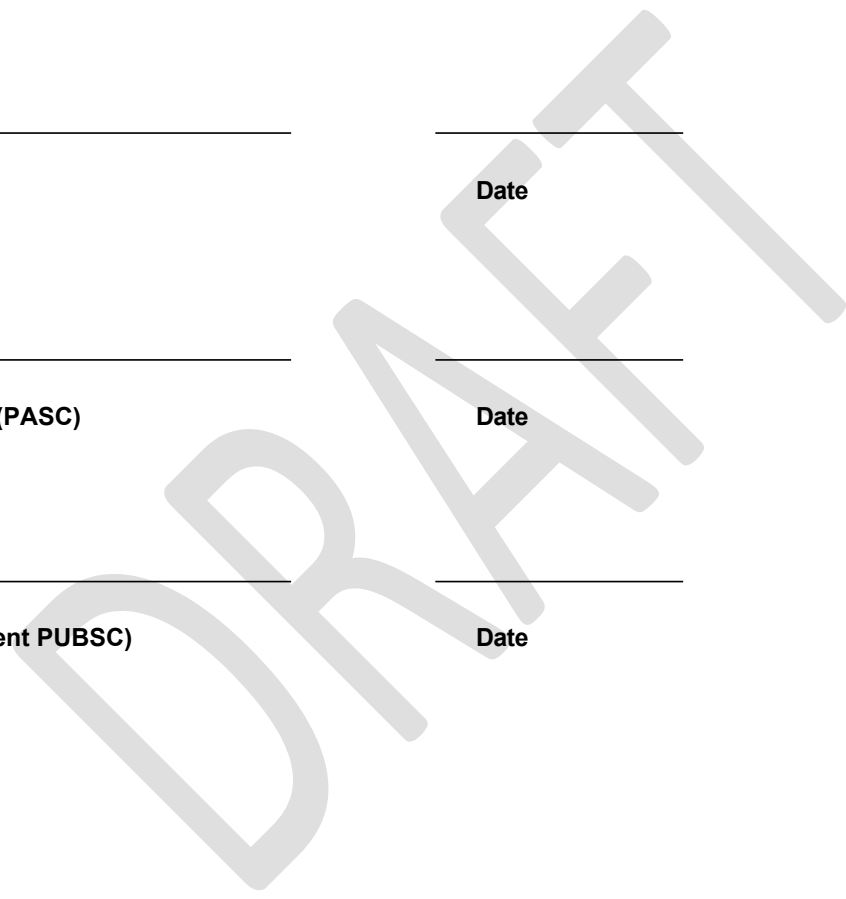
\_\_\_\_\_  
**Date**

\_\_\_\_\_  
**Mayor Ralph Kendall (PASC)**

\_\_\_\_\_  
**Date**

\_\_\_\_\_  
**Janey Deakin (President PUBSC)**

\_\_\_\_\_  
**Date**



**11.4 AUDIT COMMITTEE MEMBERSHIP**

**Author:** Janelle Menzies

**Authorisers:** Janelle Menzies

**Attachments:** Nil

**KEY OUTCOME**

**Strategic Priority:** 5. Organisation - developing our character

**Objective:** 5.1 Ensure Council operates with integrity and transparency in all areas of business, decision making, and reporting.

**EXECUTIVE SUMMARY**

Type here

**RECOMMENDATION**

- 1. Type here
  - (a) Type here
    - (i) Type here

**BACKGROUND**

Section 105 (2) of the *Local Government Act 2009* states that a large local government must establish an audit committee. However, Pormpuraaw Aboriginal Shire Council is not considered a large local government. As such, the council is not required to establish an audit committee. However, it is best practice for any local government to provide independent assurance and insight to the community and relevant stakeholders through an audit committee and is highly recommended by the Queensland Audit Office. Section 210 (1) of the *Local Government Regulation 2012* states that an audit committee of a local government must consist of at least 3 and not more than 6 members and one but not more than 2 councillors appointed by the Local Government.

Pormpuraaw Aboriginal Shire Council has established an Audit Committee, and the membership is made up of two Councillors and one Independent Chairperson.

A recent audit committee meeting had to be deferred due to the independent chairperson not being available and at the last audit committee meeting, the independent chairperson raised the issue and suggested that Council consider appointing more independent members.

**OPTIONS**

- 1. That Council consider inviting expressions of interests for potential independent person for the Council’s Audit Committee.

or

2. That Council is satisfied that the council’s current Audit Committee membership is sufficient to meet the needs of the Audit Committee.

**CONSULTATIONS (Internal/External)**

Cam Charlton – Council's Independent Audit Committee Chairperson

**LEGISLATION / LEGAL IMPLICATIONS**

*Local Government Act 2009*

*Local Government Regulations 2012*

**POLICY IMPLICATIONS**

Nil

**FINANCIAL AND RESOURCE IMPLICATIONS**

Potential additional expenses for additional audit committee members.

**ASSET MANAGEMENT IMPLICATIONS**

Nil

**RISK MANAGEMENT IMPLICATIONS**

Risk Name & Description <i>What could happen and why?</i>	Current Controls <i>Are there current controls for the risk</i>	Impacts <i>Impact if the risk eventuates</i>	Risk Assessment			Risk Treatment <i>Depending on risk rating – additional controls / mitigation strategy to be implemented (to reduce risk rating)</i>
			Likelihood	Consequence	Risk Rating	
			<i>Refer to risk calculator provided above for measures</i>			
<b>Example:</b> <i>Insufficient funding</i>	<i>None</i>	<i>Delays to purchasing</i>	<i>C Possible</i>	<i>4 Major</i>	<i>High</i>	<i>Ensure funding approvals obtained at start of project</i>
Not enough members to make up a Quorum	Nil	Not being able to proceed with meeting	<i>C Possible</i>	<i>2 Minor</i>	<i>Low</i>	Meeting can currently continue with 2 members.

## HUMAN RIGHTS CONSIDERATIONS

Section 4(b) of the Human Rights Act 2019 requires public entities to act and make decisions in a way compatible with human rights. The Human Rights Act 2019 requires public entities to only limit human rights in certain circumstances. The human rights protected under the Human Rights Act 2019 are not absolute. This means that the rights must be balanced against the rights of others and public policy issues of significance.

In the decision-making process, Council is to consider the 23 human rights:

- |   |  |
|---|--|
| 1. Recognition and equality before the law;                           | 13. Cultural rights—generally;   |
| 2. Right to life;   | 14. Cultural rights—Aboriginal peoples and Torres Strait Islander Peoples; |
| 3. Protection from torture and cruel, inhuman or degrading treatment; | 15. Right to liberty and security of person;                               |
| 4. Freedom from forced work;  | 16. Humane treatment when deprived of liberty;                             |
| 5. Freedom of movement;   | 17. Fair hearing;  |
| 6. Freedom of thought, conscience, religion and belief;               | 18. Rights in criminal proceedings;  |
| 7. Freedom of expression;   | 19. Children in the criminal process;                                      |
| 8. Peaceful assembly and freedom of association;                      | 20. Right not to be tried or punished more than once;                      |
| 9. Taking part in public life;  | 21. Retrospective criminal laws;   |
| 10. Property rights;  | 22. Right to education;  |
| 11. Privacy and reputation;   | 23. Right to health services.  |
| 12. Protection of families and children;                              |  |

Consideration of the 23 human rights protected under the Human Rights Act 2019 has been undertaken as part of this decision. It has been determined that this decision does not limit human rights.

## 11.5 AUDIT COMMITTEE REPORT TO COUNCIL

**Author:** Janelle Menzies  
**Authorisers:** Janelle Menzies  
**Attachments:** 1. PASC Audit Committee Meeting Minutes - 16.06.2025 Unconfirmed DRAFT [11.5.1 - 5 pages]

### KEY OUTCOME

**Strategic Priority:** 5. Organisation - developing our character

**Objective:** 5.1 Ensure Council operates with integrity and transparency in all areas of business, decision making, and reporting.

### EXECUTIVE SUMMARY

The purpose of this report is for the Chief Executive Officer to present the unconfirmed minutes of the Audit Committee Meeting held on 16 June 2025, to serve audit committee report to Council in accordance with section 211(4) of the *Local Government Regulation 2012*.

### RECOMMENDATION

That the Council receive and note the Audit Committee Report by the Chief Executive Officer.

### BACKGROUND

Council has established an Audit Committee in accordance with section 105 of the *Local Government Act 2009*.

As a committee of Council, the Audit Committee is independent of management and does not have any executive powers, delegated responsibility or authority to implement action. The Audit Committee has authority to review and make recommendations to Council on any matters within its scope of responsibility. In doing so the Audit Committee has the authority to seek information it requires and has full right of access to all levels of management through the Chief Executive Officer.

The main purpose of the Committee is to provide an oversight function to Council in the effective performance of its responsibilities related to draft financial statements, internal audit and risk management as prescribed under the Local Government Act 2009, the Local Government Regulation 2012 and other relevant legislation, standards and requirements.

### Written Report and Recommendations (Local Government Regulation 2012 - Section 211 (1)(c))

The Audit Committee met on 16 June 2025 to consider the following agenda items:

### **Financial & Governance Reporting**

- Council's Financial Report of 30 April 2025
- Shell Financial Statements for 2024/25 FY (Draft)
- RISE Profit Share Report & Update
- Audit Committee Charge V7 (Draft)
- Other Matter from finance including policies and frameworks adopted by Council

### **External Audit Update**

- External Audit Plan for 2024/25 FY
- External Audit Interim Report for 2024/25 FY
- QAO Briefing Paper to May 2025

### **Internal Audit Update**

- Internal Audit highlights

### **CONSULTATIONS (Internal/External)**

QAO

Altus

Crowe

### **LEGISLATION / LEGAL IMPLICATIONS**

Nil

### **POLICY IMPLICATIONS**

*Local Government Act 2009*

*Local Government Regulations 2012*

*Audit Committee Charter*

### **FINANCIAL AND RESOURCE IMPLICATIONS**

Nil

### **ASSET MANAGEMENT IMPLICATIONS**

Nil

**RISK MANAGEMENT IMPLICATIONS**

Nil

**HUMAN RIGHTS CONSIDERATIONS**

Section 4(b) of the Human Rights Act 2019 requires public entities to act and make decisions in a way compatible with human rights. The Human Rights Act 2019 requires public entities to only limit human rights in certain circumstances. The human rights protected under the Human Rights Act 2019 are not absolute. This means that the rights must be balanced against the rights of others and public policy issues of significance.

In the decision-making process, Council is to consider the 23 human rights:

1. Recognition and equality before the law;	13. Cultural rights—generally;
2. Right to life;	14. Cultural rights—Aboriginal peoples and Torres Strait Islander Peoples;
3. Protection from torture and cruel, inhuman or degrading treatment;	15. Right to liberty and security of person;
4. Freedom from forced work;	16. Humane treatment when deprived of liberty;
5. Freedom of movement;	17. Fair hearing;
6. Freedom of thought, conscience, religion and belief;	18. Rights in criminal proceedings;
7. Freedom of expression;	19. Children in the criminal process;
8. Peaceful assembly and freedom of association;	20. Right not to be tried or punished more than once;
9. Taking part in public life;	21. Retrospective criminal laws;
10. Property rights;	22. Right to education;
11. Privacy and reputation;	23. Right to health services.
12. Protection of families and children;	

Consideration of the 23 human rights protected under the Human Rights Act 2019 has been undertaken as part of this decision. It has been determined that this decision does not limit human rights.



Pormpuraaw Council Cairns Office at 28 Scott St, Parramatta Park

Date: Monday, 16<sup>th</sup> June 2025

Time: 11.30am

## MINUTES

---

### PERSONS IN ATTENDANCE

Eve Jacks (Altius-Internal Audit), Melanie Halpert (Finance Manager), Tracey Graham (Executive Manager of Corporate Services) and Nemalah Yesberg (Administration Officer Corporate Services).

#### Teleconference Attendees:

Cam Charlton (Independent Audit Member - Chairperson), Janelle Menzies (CEO), Mayor Ralph Kendall (Audit Committee Member), Deputy Mayor Tim Koo-Aga (Audit Committee Member) and Donna Sinanian (Crowe-External Audit)

#### Apologies:

Syed Mansoor (Crowe-External Audit), John Crook (QAO) and Sri Narasimhan (QAO)

### ITEM 1 – WELCOME & APOLOGIES (Chairperson)

Confirmation of attendance of all parties and that all parties have received all working documents sent via email from the Executive Manager of Corporate Services.

### ITEM 2 - DECLARATION OF ANY POTENTIAL CONFLICT OF INTEREST BY AUDIT COMMITTEE AND OBSERVERS (Chairperson)

Confirmation that there were no Material Personal Interests or Conflicts of Interest declared by any Persons, Councillors or Senior Council Officers about the items of business listed on the agenda.

### ITEM 3 - CONFIRMATION OF MEETING MINUTES (Chairperson)

Minutes from the Audit Committee meeting held on 05 December 2024 were tabled.

*Resolution to Confirm Minutes as true, correct and read by all parties:*

*Moved: Mayor Ralph Kendall*

*Seconded: Cam Charlton*

*Carried*

Matters arising from previous meeting minutes:

- Finance to resolve issues with RISE and agree to the final profit share position and working capital – AGENDA ITEM
- Finance to provide 10-year long term financial forecast to audit committee - DEFERRED
- Audit Committee to complete self-assessment checklist individually to be circulated after the meeting and return to Executive Manager of Corporate Services to summarise the responses - DEFERRED

**Responsible Officer:** Executive Manager Corporate Services

**Report Owner:** Council Res No: 2025/

**Report:** RPT-COR Audit Committee Meeting Minutes

**Effective Date:** 16 June 2025

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- Audit Committee Charter to be reviewed and updated (annual requirement) – AGENDA ITEM, FURTHER DEFERRED

**ITEM 4 – SIGNIFICANT ORGANISATION, RISK MANAGEMENT AND SYSTEM MATTTTERS**

- A) Introduction & welcome to new CEO Janelle Menzies**
- B) Other matters from the CEO (if applicable)**

Janelle (CEO) shared her experience and previous roles with Council and noted the welcoming environment. It was noted that budgets are currently being finalised, and the capital expenditure is a bit on the high side, but Council is waiting to work with Altius on the investment plan as part of the internal audit. The CEO noted it is not anticipated that all budgeted items, for which provisions have been made; such as roads, water, sewerage, will utilise the full budget amount. However, allowances have been made in the budget in the absence of asset management plans. It was discussed that to have the asset management plans finalised in the near future, which is currently sitting with the Executive Manager of Operations, to provide data for a more concise 10-year long-term financial plan.

**ITEM 5 – FINANCIAL & GOVERNANCE REPORTING (Executive Manager of Corporate Services & Finance Manager)**

**A) Council Financial Reports as of 30 April 2025**

The financial reports for the period ending 30 April 2025 were tabled to the audit committee by the finance manager to keep the audit committee informed of the Council's current financial position. The finance reports indicate that Council is on track for operational budgets and capital budgets. The financial report reflects the cash position of unconstrained funds and indicates a strong liquidity position. Aged debt, over 60 days, reflective of primarily outstanding service levies, inclusive of both commercial and home ownership leases. The Executive Manager of Corporate Services (EMCS) noted the current plan is to have conversations with homeowners in the community to relay the importance of paying these fees and that a portion of the outstanding commercial levies are under current negotiation. The monthly finance reports are comprehensive and include the new sustainability ratios for Council. The Chair sought clarification on the doubtful debt listed as 'legal progress not proceeding.' The EMCS noted that this item was in relation to the leasing of the Kiosk and the legal process undertaken had highlighted Council issued a non-compliant lease to the occupant. Negotiations over the last few years with legal parties to recover the services levies outstanding have been unsuccessful to date. Crowe- External Audit sought clarification on current process for home ownership service levies and the possibility of enforcement for non-payment. The EMCS and CEO noted that there is nothing within the agreements to enforce payment; the CEO also noted that the Department of Housing was unable to assist and stated contact would be initiated with community members to seek payment.

*Resolution to note the Council Financial Reports as of 30 April 2025 as tabled:*

*Moved: Mayor Ralph Kendall                      Seconded: Cam Charlton                      Carried*

**B) Shell Financial Statements for 2024/25 FY (Draft)**

The Shell Financial Statements were tabled to the committee and taken as read. It was noted these had been reviewed by external audit and there were only minor wording changes.

*Resolution to note and endorse the Shell Financial Statements for 2024/25 FY (Draft) as tabled:*

*Moved: Mayor Ralph Kendall                      Seconded: Cam Charlton                      Carried*

**C) RISE Profit Share Report & Update**

The RISE Profit Share Report was tabled to the committee and taken as read. The finance manager noted key changes since the internal audit review was completed in June 2023 which included: Significant changes in leadership within Angus Knight and the RISE leadership team and a detailed review of profit share arrangement was conducted since the inception with all inconsistencies resolved. It was noted that the only remaining matter to be resolved is the finalisation of the capital facility.

**Responsible Officer:** Executive Manager Corporate Services  
**Report Owner:** Council **Res No:** 2025/  
**Report:** RPT-COR Audit Committee Meeting Minutes  
**Effective Date:** 16 June 2025

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*Resolution to note the RISE Profit Share Report & Update as tabled:*

*Moved: Mayor Ralph Kendall                      Seconded: Cam Charlton                      Carried*

**D) Audit Committee Charter V7 (Draft)**

The Audit Committee Charter V7 (Draft) was tabled, and it was noted by the EMCS that there were no significant changes, and all minor changes were tracked. It was resolved to review the 12 month forward rolling work plan to ensure the scheduling of meetings and proposed documents were accurate. The Chair and EMCS resolved to review and present proposed changes to the next committee meeting. The Chair raised the matter of the committee’s composition, as per section six of the charter, and moved for the committee to consider appointing one or two additional external members. It was noted that the last audit committee meeting had to be delayed due to the Chair unavailability and that this could be alleviated if there were additional independent member/s. The Chair also noted that the requirements of the audit committees are evolving and proposed to Council that consideration be given to engage a further independent party to provide incremental expertise and to allow for succession planning. This was deferred for further consideration and to be addressed at the next committee meeting. It was also noted that it is a requirement for all audit committee members to complete a self-assessment and self-appraisal, and it was resolved to have this completed before the next committee meeting. The Chair noted that the Charter also raised the reporting and regulation requirements for a written report to be provided to the Council by the Chair. It was noted that the detailed minutes are tabled at the Council meeting, and this has historically served both purposes, to act as the report and minutes.

*Resolution to note the Audit Committee Charter V7 (Draft) as tabled:*

*Moved: Mayor Ralph Kendall                      Seconded: Cam Charlton                      Carried*

**E) Other Matters from Finance (If applicable)**

The EMCS noted that the Council has recently drafted a fraud and corruption policy that was adopted by the Council at its last meeting, and this should be tabled to the Audit Committee. It was also noted that the Council has adopted a risk framework and has engaged a consultant to draft a risk register to be reviewed by the executive leadership team. These matters will be tabled with the committee at the next meeting.

No other matters were raised.

**ITEM 6 – EXTERNAL AUDIT UPDATE (QAO)**

**A) External Audit Plan for 2024/25 FY**

The External Audit Plan for 2024/25 FY was tabled to the audit committee and taken as read. Donna Sinanian (Crowe-External Audit) noted key points from the QAO were additional risk added around procurement fraud and contract management/preferred suppliers. Donna also noted the benchmark for materiality for Council has been increased from 1% to 1.5% of expenditure on the basis that Council is considered reduced risk due to their sound audit results over the last number of years. The EMCS noted that historically draft financial statements are tabled to the audit committee prior to the final visit by external audit, however as the Chair is unavailable this year, reinforcing the consideration for additional independent committee members. It was also noted that although it is not a legislative requirement to have the audit committee adopt the statements prior to the final external audit visit, these statements do need to be adopted before they can be signed off by management. The Chair noted the audit committee clearance of the financial statements is scheduled for 2 September and resolved to schedule a meeting for this day.

*Resolution to note the External Audit Plan for 2024/25 FY as tabled:*

*Moved: Mayor Ralph Kendall                      Seconded: Cam Charlton                      Carried*

**Responsible Officer:** Executive Manager Corporate Services  
**Report Owner:** Council **Res No:** 2025/  
**Report:** RPT-COR Audit Committee Meeting Minutes  
**Effective Date:** 16 June 2025

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**B) External Audit Interim Report for 2024/25 FY**

The External Audit Interim Report for 2024/25 FY was tabled to the audit committee and shared on screen as it was a late addition to the agenda and not all parties had read the report. Donna (Crowe-External Audit) noted there are no matters raised in the management letter, and the audit is progressing forward with focus areas as planned in the external audit plan.

*Resolution to note the External Audit Interim Report for 2024/25 FY as tabled:*

*Moved: Deputy Mayor Tim Koo-Aga      Seconded: Cam Charlton      Carried*

**C) QAO Briefing Paper to May 2025**

The QAO Briefing Paper to May 2025 was tabled to the audit committee and taken as read. Donna (Crowe-External Audit) highlighted key focus was on local government reporting to Parliament. It was identified by QAO that there were recommendations for Council’s with audit committees to self-assess the performance of their audit committees against the actions listed in the report to parliament. Additional wider learnings were also noted as per the briefing paper, such as requirements to review audit charter, prepare an annual workplan, provide timely agendas and meeting packs, skills matrix for audit committee members ensuring committee members are appropriately inducted. The Chair noted items for consideration: CEO to meet with the Chair throughout the year and ensure the Chair provides a written report to Council as soon as practical after committee meetings. Both items were noted to be considered further. It was noted that the detailed meeting minutes that are tabled for the next Council meeting serve as the reporting requirements and that should there be any important matters that the audit committee Chair feels warrants a further report to Council needs to be briefed on then this will be actioned

Donna (Crowe-External Audit) discussed QAO has undertaken a review of Councils asset consumption ratios and have found when reviewing asset classes individually, it appears that the water infrastructure asset consumption ratio may not be sustainable for some Councils. It was suggested that Council review further.

The Chair raised matters discussed in recent QAO papers such as climate reporting, risk management and artificial intelligence and suggested these matters be reviewed by Council moving forward. Eve (Altius – Internal Audit) noted that these items are listed as risks in the strategic internal audit plan and will be monitored as emerging, with climate reporting potentially being reviewed earlier than scheduled.

*Resolution to note the QAO Briefing Paper to May 2025 as tabled:*

*Moved: Mayor Ralph Kendall      Seconded: Cam Charlton      Carried*

No other matters were raised.

**ITEM 7 – INTERNAL AUDIT UPDATE (Altius)**

**A) Other Matters from internal Audit (If Applicable)**

Eve (Altius – Internal Audit) highlighted the key updates in the internal audit program for the year, noting that the progress report from May 2025 has not been updated yet. It was noted that the internal audit plan was presented at the December 2024 audit committee and approved. The initial audit visit focused on a review of the organisational structure, focusing on potential investment strategies. An internal audit report is drafted on this matter and is to be finalised and tabled at the next audit committee meeting. It was noted that the second internal audit project was focused on asset valuations with a review of the valuation report and distributed in draft and to also be finalised and tabled at the next audit committee meeting.

*Resolution to note the Internal Audit Update as tabled:*

*Moved: Mayor Ralph Kendall      Seconded: Cam Charlton      Carried*

No other matters were raised.

### ITEM 8 – CLOSING MATTERS

Matters to be brought forward to the next or future audit committee meetings:

- CEO to provide Asset Management Plans for audit committee
- Altius to provide Internal Audit Report on Asset Valuations to audit committee
- Altius to provide Internal Audit Report on Organisational Review
- Finance to provide Council Budgets to audit committee
- Finance to provide the Fraud and Corruption Policy to audit committee
- Finance to provide the Risk Framework and Register to audit committee
- Audit Committee Composition to be discussed
- Finance to provide 10-year long term financial forecast to audit committee
- Audit Committee to complete self-assessment checklist individually and return to Executive Manager of Corporate Services to summarise the responses.

### ITEM 9 - NEXT AUDIT COMMITTEE MEETING (Chairperson)

The next audit committee meeting is tentatively scheduled for Tuesday 22<sup>nd</sup> July 2025 at 1pm.

### ITEM 10 – CLOSE (Chairperson)

The Chair thanked all the committee members for their participation in the audit committee meeting.

There being no further business, the meeting closed at 12:43pm.

.....  
Cam Charlton  
Chairperson

**Responsible Officer:** Executive Manager Corporate Services  
**Report Owner:** Council **Res No:** 2025/  
**Report:** RPT-COR Audit Committee Meeting Minutes  
**Effective Date:** 16 June 2025

**UNCONTROLLED DOCUMENT  
WHEN PRINTED**

## **12 EXECUTIVE MANAGER OF CORPORATE SERVICES REPORTS**

### **12.1 CORPORATE SERVICES REPORT - EXTERNAL AUDIT INTERIM REPORT**

**Author:** Tracey Graham (Executive Manager of Corporate Services)

**Authorisers:** Janelle Menzies

**Attachments:** 1. 2025 External Audit Interim Report [12.1.1 - 3 pages]

#### **EXECUTIVE SUMMARY**

To provide Council with the 2025 External Audit Interim Report.

---

#### **RECOMMENDATION**

That Council resolves to receive and note the 2025 External Audit Interim Report.

#### **DISCUSSION**

The 2025 External Audit Interim Report provides an overview of the interim audit results for the financial year ending June 30, 2025.

It is important to note that there have been no issues or matters raised in the audit report.

The report concludes that Council's internal control environment is robust and that all agreed financial reporting and audit milestones have been successfully met.

#### **REPORT ATTACHED**



2025 INTERIM REPORT

# Pormpuraaw Aboriginal Shire Council

30 May 2025



SENSITIVE

Cr. Ralph Kendall Jnr  
 Mayor  
 Pormpuraaw Aboriginal Shire Council

Dear Ralph

**2025 Interim report**

We present our interim report for Pormpuraaw Aboriginal Shire Council for the financial year ending 30 June 2025. This report details the results of our interim work performed to 31 March 2025. Under section 213 of the Local Government Regulation 2012, you must present a copy of this report at your council’s next ordinary meeting.

**Results of our interim audit**

In this phase, we assessed the design and implementation of your internal controls relevant to the financial report, and whether they are operating effectively. We assessed the key controls we intend to rely on in auditing your financial statements. Our audit does not assess all controls that management has implemented across the organisation.

Based on the results of our testing completed to date and the resolution of prior year issues, we have determined your internal control environment does support an audit strategy where we can rely upon your entity’s controls. Our audit does not assess all controls that management has implemented across the organisation.

**Areas of audit focus**

We have also performed work over the areas of audit focus we identified in our external audit plan. Through our interim processes we have discussed all areas of audit focus with management of Council and have not identified any issues. Council is on track to provide all required supporting information by the agreed upon milestone dates. Audit testing procedures will be conducted at our final attendance in line with those outlined in the external audit plan.

**Milestones – On track**

All agreed financial reporting and audit deliverable milestones to date have been met.

I’d like to thank your team for the positive engagement over our interim testing. If you have any questions or would like to discuss the audit report, please contact me on (07) 4722 9529 or Syed Mansoor on (07) 4722 9598.

Yours sincerely

Donna Sinanian  
 Partner

Enc.

cc. Janelle Menzies, Chief Executive Officer  
 Cam Charlton, Chair of the Audit Committee



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## 12.2 CORPORATE SERVICES REPORT - ASSET DESKTOP VALUATION REPORT 2025

**Author:** Tracey Graham (Executive Manager of Corporate Services)

**Authorisers:** Janelle Menzies

**Attachments:** 1. PASC F Y 25 Indexation Report 250521 [12.2.1 - 20 pages]

### EXECUTIVE SUMMARY

To provide Council with the 2025 Asset Desktop Valuation Report

---

### RECOMMENDATION

That Council resolves to receive and note the 2025 Asset Desktop Valuation Report provided by Australis Asset Advisory Group (AAAG) and to adopt the indexed fair value movement on Council's asset categories.

### DISCUSSION

The valuation report by AAAG assesses the fair value movement of Council's asset categories as of June 30, 2025, ensuring compliance with Australian Accounting Standards.

The indexation increases for Council's asset categories are as follows:

Water 2.35%

Sewer 2.29%

Other Infrastructure 3.04%

Buildings – Residential 1.52%

Buildings – Non-Residential 3.19%

Cairns Assets – Land & Building 9.49%

The above indices are in line with industry benchmarks.

### REPORT ATTACHED



## Pormpuraaw Aboriginal Shire Council (PASC)

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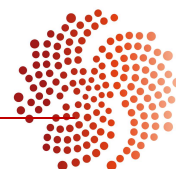
### Indices Assessment for Financial Reporting Purposes

Asset Categories: Buildings, Infrastructure and Market Value

Date of Measurement: 30 June 2025

Date of Report: 21 May 2025



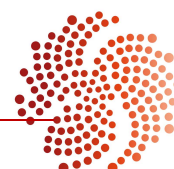


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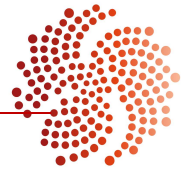
### Version Control

Version	Date	Description	Author
250520	20 May 2025	Methodology Report – Property Team	AW
250520	20 May 2025	Methodology Report – Infrastructure Team	KB
250521	21 May 2025	Peer Review	AP



## Executive Summary

<b>Client</b>	Pormpuraaw Aboriginal Shire Council (PASC)
<b>Asset Locations</b>	Within the State of Queensland.
<b>Instructions</b>	In accordance with the instructions provided by PASC we have provided an indexation assessment of movement for the Buildings, Infrastructure and Market Value asset classes to 30 June 2025.
<b>Overview/Purpose</b>	This report has been prepared for Financial Reporting purposes under the relevant Australian Accounting Standards, and State Regulations and Policies.
<b>Date of Inspections</b>	Indexation Assessment, no inspections made.
<b>Date of Valuation (Date of Measurement)</b>	30 June 2025
<b>Valuation Rationale</b>	<p>We understand the Cost Approach was utilised for each asset category in the comprehensive valuations.</p> <p>The indices methodology does not change the level of valuation with regards to the AASB 13 Fair Value hierarchy.</p> <p>The asset categories as detailed above have been assessed having regard to the construction cost and property market movements for the relevant periods as nominated by Council.</p>
<b>Applicable Standards/ Guidance Notes/ Regulations</b>	<p>The valuation has been prepared to comply with:</p> <ul style="list-style-type: none"> <li>⊙ Australian Accounting Standards.</li> <li>⊙ The Australian Property Institute’s Practice Standards</li> <li>⊙ Queensland Local Government Act 2009</li> <li>⊙ Queensland Local Government Regulation 2012.</li> <li>⊙ AASB Standard Amendment 2022-10</li> </ul> <p>The valuation has been prepared to comply with the following Accounting Standards (where applicable):</p> <ul style="list-style-type: none"> <li>⊙ AASB 13 Fair Value Measurement</li> <li>⊙ AASB 116 Property, Plant and Equipment</li> <li>⊙ AASB 136 Impairment of Assets</li> <li>⊙ AASB 5 Assets Held for Sale</li> <li>⊙ AASB 140 Investment Property</li> </ul>



**Valuation Statement**

Subject to the comments, qualifications, assumptions and conditions stated herein, our assessment of Fair Value movement for the specified assets as at 30 June 2025 and exclusive of GST is as follows:

Asset Category (Index Basis)	Date of Prior Comprehensive	Index from Prior Comprehensive to 30/06/2025	Prior Index Supplied by AAAG 30/06/2024	Adjusted Index to 01/07/2024 - 30/06/2025
Water	30/06/2023	6.89%	4.49 %	2.35%
Sewer	30/06/2023	6.77%	4.43 %	2.29%
Other Infrastructure	30/06/2024	n/a	n/a	3.04%
Buildings – Residential	30/06/2023	7.05%	5.45 %	1.52%
Buildings – Non-Residential	30/06/2023	7.87%	4.53 %	3.19%
Cairns Assets – Land and Buildings	30/06/2024	n/a	n/a	9.49%

**Special Comments**

- ⦿ This summary must be read in conjunction with the following report as well as spreadsheets of which this summary forms part and is subject to our remarks and qualifications therein.
- ⦿ Liability limited by a scheme approved under Professional Standards Legislation

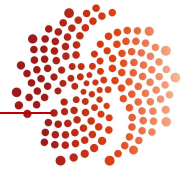
On behalf of Australis Asset Advisory Group

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Elise Wallace  
Partner, Property  
Certified Practising Valuer

Kurt Baker  
Director, Infrastructure  
Report Co-Signatory

This PDF report is secured by digital signatures. You can verify them at <https://australisadvisory.com.au/digitalcertificates>



## 1. Introduction

### 1.1 Instructions

We refer to communication from Pormpuraaw Aboriginal Shire Council (PASC) requesting a desktop indexation assessment for Buildings, Infrastructure and Market Value assets for Financial Reporting purposes as at 30 June 2025.

We confirm that this valuation has been prepared in accordance with the Australian Accounting Standards (including AASB 13 and AASB2022-10).

### 1.2 Certification

We hereby certify that the Valuer/s:

- ⊙ Have no interest, financial or otherwise, in the properties subject to appraisal
- ⊙ Are suitably qualified to carry out the valuation
- ⊙ Confirm that the valuation has been prepared for Financial Reporting purposes.

### 1.3 Definitions

Australis Asset Advisory provides the following definitions, which apply to the valuation:

#### 1.3.1 Desktop Assessment

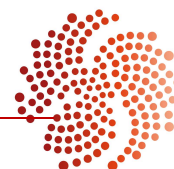
A desktop assessment is an assessment prepared:

- a) By valuers on specified documents and information, and
- b) Does not involve and inspection of the subject property, and
- c) Produces an indicative assessment (with conditions) of value of the subject.

#### 1.3.2 Fair Value (FV)

Fair Value is defined in Australian Accounting Standard 13 as follows:

The price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.



## 2. Measurement of Fair Value

### 2.1 AASB 13 Fair Value Measurement

AASB13 outlines how to measure Fair Value, and when Fair Value measurement is permitted or required by other Australian Accounting Standards and other policies or statutory bodies. The concept of Fair Value considers an exit price approach, wherein calculations must reflect the assumptions market participants would use when pricing the asset. To determine a Fair Value for an asset, a number of factors and/or assumptions must be made by the Valuer, including but not limited to:

- ⦿ The characteristics (e.g. the condition, location, construction, design) of an asset.
- ⦿ The market that a sale of the asset would take place in.
- ⦿ The market buyer and what they would factor into their decisions to purchase.
- ⦿ The highest and best use of the asset.
- ⦿ Costs that are to be taken into account or not (e.g. Transaction costs are not to be included).<sup>1</sup>

Under the AASB13 standard all assets are required to be categorised on a Hierarchy, as Level 1, 2, or 3 assets. The definition of each Level is provided as follows:

#### AASB13 Input Level

- Level 1 Fair Values that are assessed based on quoted prices (unadjusted) in an active market for identical assets or liabilities that the entity can access on the measurement date.
- Level 2 Fair Values that are assessed from inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly.
- Level 3 Fair Values that are assessed from data unobservable in the market.

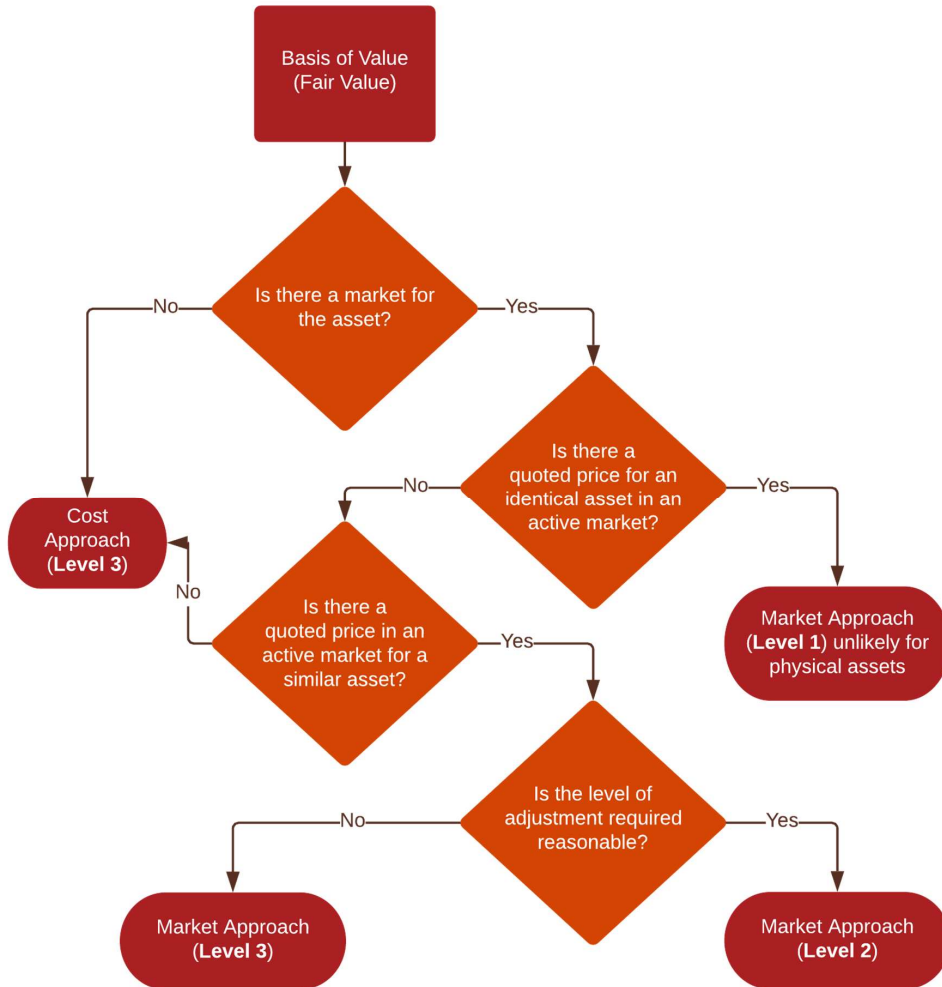
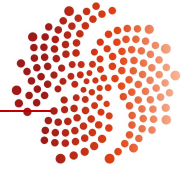
For the most part, within a Local government asset valuation framework, the majority of assets will fall within level 2 or level 3 of the hierarchy. The Input Level is determined based on the quality and availability of observable inputs to the valuation calculations.

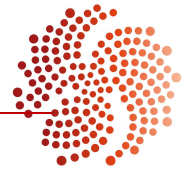
There are three valuation methods that are acceptable under AASB13 guidelines, the market approach, income approach, and cost approach. Where possible, Fair Value is to be measured by way of market comparison, however, with specialised and government assets, or assets that are rarely transacted, there may not always be identifiable comparable market evidence, therefore, the market or income approaches may not be deemed the most reliable measurement of valuation. As a general rule (though still assessed on an asset-by-asset basis), it is considered that those assets which are able to be measured on a Market or Income Approach will be considered a Level 2 asset, while those assets measured on a Cost Approach will be considered a Level 3 asset.

The methodology adopted by Australis Asset Advisory Group (Australis) is on an individually assessed (asset-by-asset) basis to determine which method is the most appropriate. The decision process in order to determine this can be explained in the-flow chart on the next page.

#### 2.1.1 AASB 13 Input Decision Tree

<sup>1</sup> We note in the case of AASB 5 however, transaction costs are to be included.





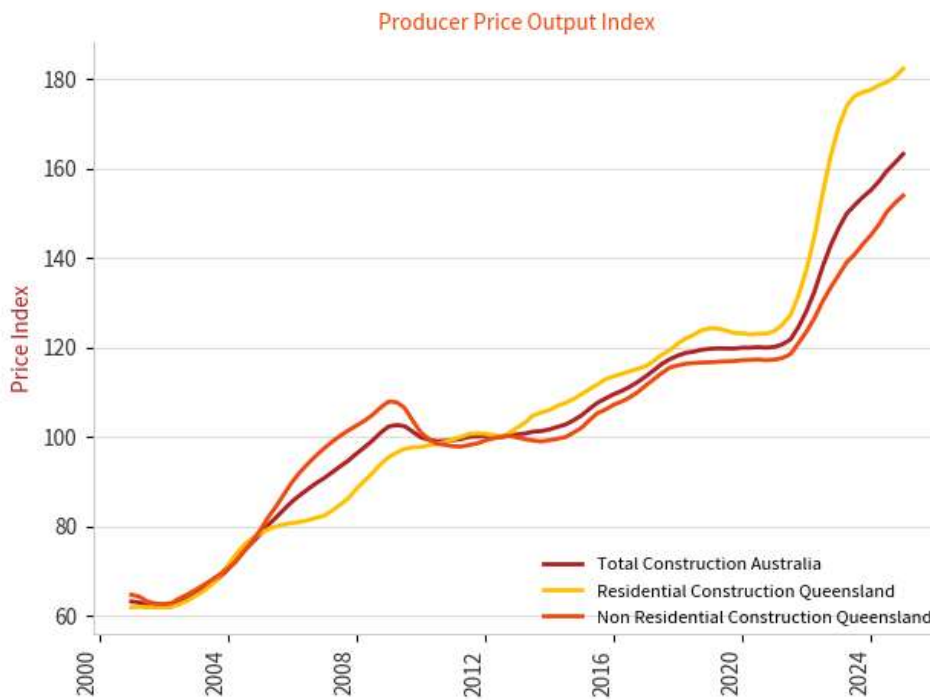
### 3. Construction Costs Trend

#### 3.1 Building Construction Market

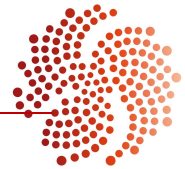
We have reviewed a variety of sources regarding the movement of construction costs to allow a broad cross section of data with which to form an opinion on the indicative price movement (historical and forecast).

#### 3.2 Producer Prices

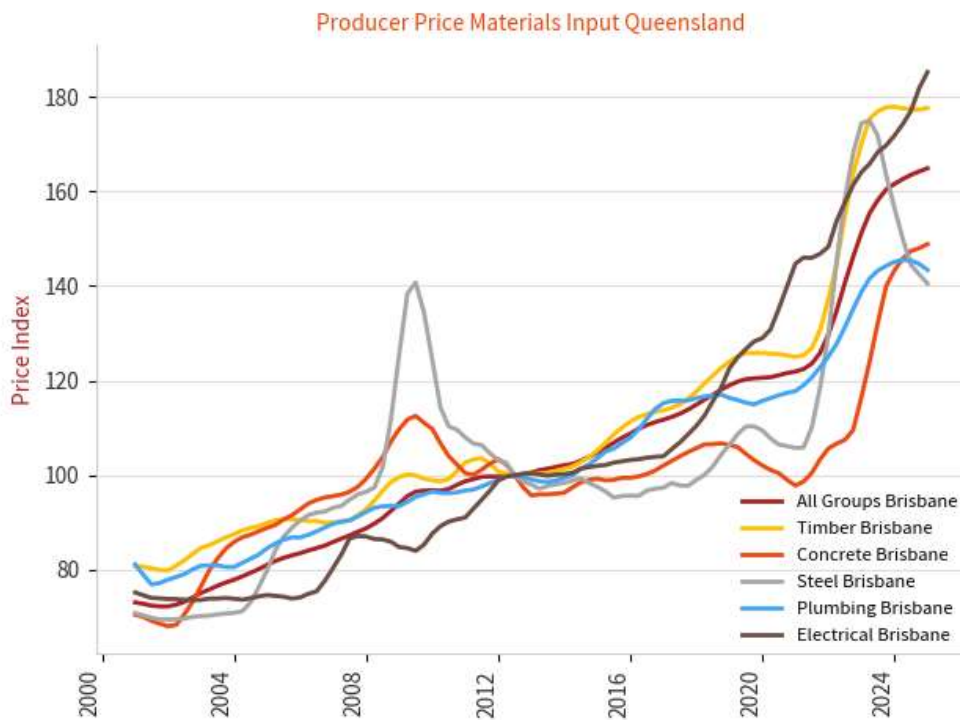
The Australian Bureau of Statistics (ABS) Producer Price Output Index relates to basic prices, defined as the amount received by the producer exclusive of any taxes on products and transport and trade margin (i.e. the pricing point is excluding factory, farm, service provider etc.). For the purposes of this report we have reviewed Queensland Construction Industry data to provide an indication of historical price movement patterns on the available data set. This shows a peak in 2008 followed by a market adjustment in 2009, and around 3 years of static movement. Since 2013 prices have seen a gradual incline in all sectors and have now surpassed the 2008 peak, particularly the Housing sector.



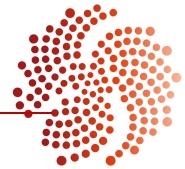
Source: Australian Bureau of Statistics



The ABS Producer Price Input Index relates to purchasers' prices, defined as the amount paid by the purchaser inclusive of any non-deductible taxes on products and transport and trade margins (i.e. the prices recorded in the index should be those relating to products delivered into store, delivered on site, etc.). For the purposes of this report we have selected a sample of base construction materials to provide an indication of historical price movement patterns on the available data set. As noted above in the Producer Price Output Indices, sharp increases are being seen across many categories since 2021. Both Steel and Plumbing inputs have seen declines in recent times.

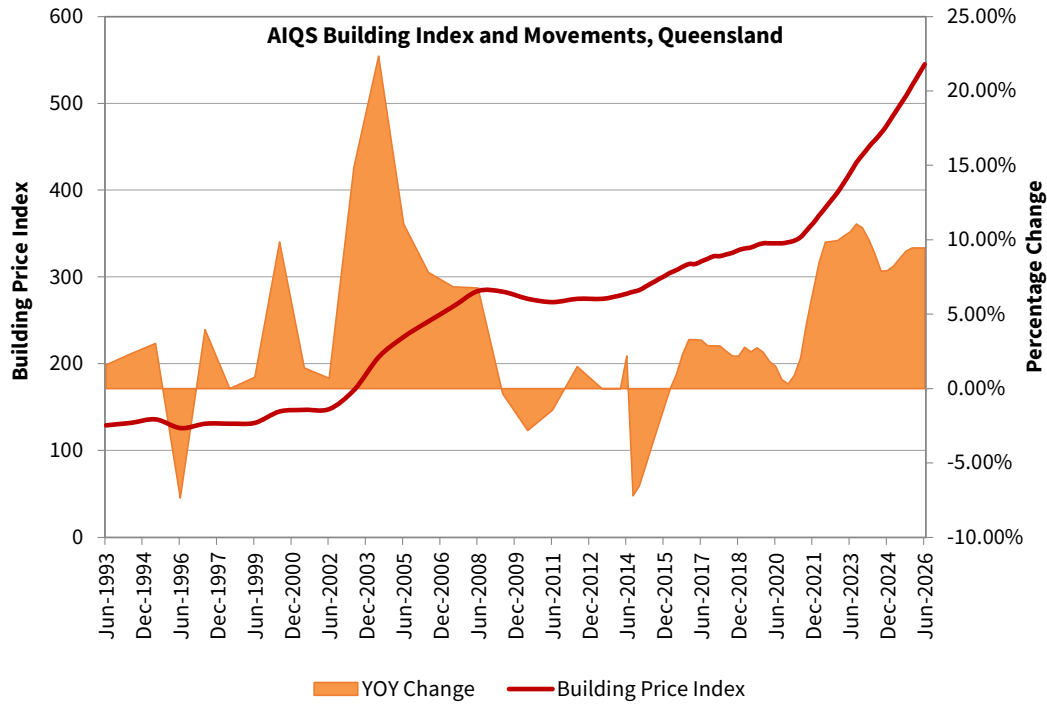


Source: Australian Bureau of Statistics

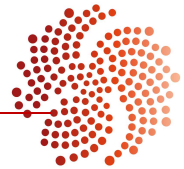


### 3.3 Building Price Index

We provide the following charts for Australian Institute of Quantity Surveyors (AIQS) data for the Building Price Index and annual percentage movement to September 2024 and forecasted to June 2026 for Brisbane. Increases have been since December 2020, and the momentum has continued since.



Source: Australian Institute of Quantity Surveyors

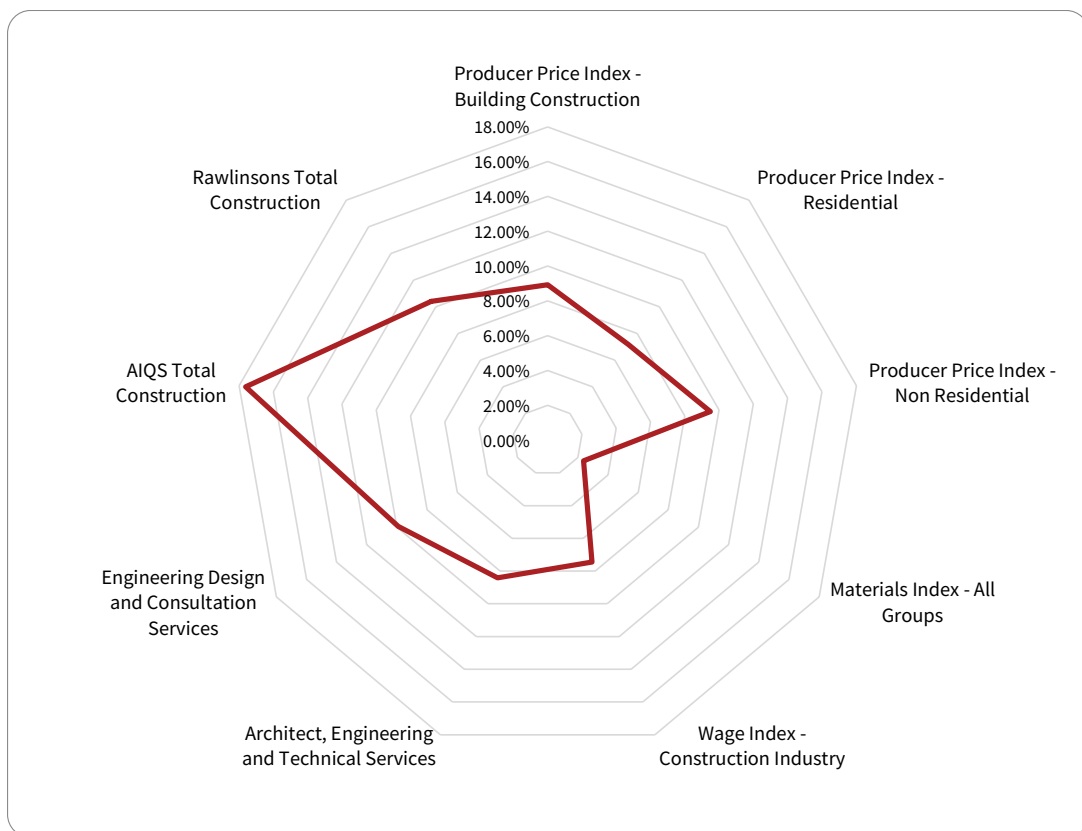


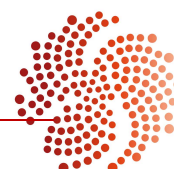
### 3.4 Construction Data Source Review

For the macro construction environment, movements for various inputs have been showing typical increases between 2.38% and 17.96% over the period to 1 July 2023 to 30 June 2025.

According to the ABS data in Queensland for all construction groups, the annual materials index is 0.15% (all groups) and labour movements have been around 3.52% over the measurement year (12 months to 30 June 2025).

The movements of the various categories are depicted in the following diagram (showing total movement between 01/07/2023 – 30/06/2025):





## 4. Disclosures

### 4.1 General Commentary

For all asset categories, weight is given to the observable inputs, such as data that is verifiable and publicly available. Whilst indices have been analysed and utilised within our assessment, this methodology does not change the Level of the valuation with regards to the Fair Value Input Hierarchy. We note however that indexation must be considered in line with measures of significance on a cumulative basis year on year to ensure indexation is a valid valuation approach.

As some classes are a second-year indexation since the last comprehensive valuation, we have taken an adjusted cumulative approach between the current measurement date and the prior comprehensive assessment. This methodology assumes that the prior indices have been applied each year, and our final adopted index adjusts for over-or-under indexation in prior years.

$$(100\% + \text{Cumulative Index to 30/06/25}) \div (100\% + \text{Prior Supplied Indexation}) - 100\%$$

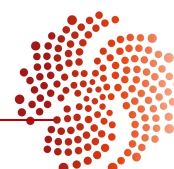
Trend data was utilised for the indexation last year by necessity, and the current cumulative index eliminates this by employing actual data for this period. We note that trending data still applies to the last quarter of 2024/25 year.

### 4.2 Buildings

The last comprehensive revaluation of Buildings assets was 30 June 2023. We have utilised published data and information provided by the client to provide an indices assessment for the period 1<sup>st</sup> July 2023 to 30<sup>th</sup> June 2025. It is our understanding that all assets within these classes were valued on a Cost Approach (Level 3) in 2023. The Fair Values as at 30 June 2025 under the Indexation Methodology are deemed to fall within a Level 3 on the Fair Value Hierarchy.

The indices input has been analysed from a number of sources and includes review the following indices: producer price indexes, building cost indices, wage index, Architectural, Engineering and Technical services index and construction costs movements (sourced from Australian Institute of Quantity Surveyors and Rawlinsons). Where reported data has not yet been released for the June Quarter, lineal forecasts have been applied to allow for the relevant measurement date.

Source	Type	Movement 2023-2025	Buildings Non-Residential Weighting	Buildings Residential Weighting
ABS	Producer Price Index - Building Construction	7.92%	20.00%	20.00%
ABS	Producer Price Index - Non-Residential	4.94%	0.00%	20.00%
ABS	Producer Price Index - Residential	9.01%	20.00%	0.00%
ABS	Materials Index - All Groups	2.10%	20.00%	20.00%
ABS	Wage Index - Construction Industry	7.28%	15.00%	15.00%
ABS	Architect, Engineering and Technical Services	8.32%	5.00%	5.00%
ABS	Engineering Design and Consultation Services	9.03%	5.00%	5.00%
AIQS	AIQS Total Construction	17.62%	7.50%	7.50%
Rawlinsons	Rawlinsons Total Construction	10.42%	7.50%	7.50%



We consider that the weightings of general construction sector movements, materials and labour inputs are considered to vary between the Building Residential and Building Commercial asset types. Therefore, we have analysed two indices for the Buildings Category.

The final index rates we have adopted, have been based on the cumulative annual weighted indexes of the sources, as discussed above. The importance of undertaking such an analysis is that it allows for the combination of various observable industry factors into a single index value. Our adopted indices are:

Index 1:	Residential	7.05%
Index 2:	Non-Residential	7.87%

#### 4.2.1 Extent of Inspections and other Limitations

We confirm that this is an indices assessment, and no assets were inspected.

#### 4.2.2 Significant Assumptions

- ⊙ Assets are assumed to be owned or controlled by PASC.

#### 4.2.3 Statement of Valuation Reasonableness

The Valuer has had considerable regard to the most recent relevant data in order to determine appropriate indexation rates. The Valuer has reviewed and analysed a selection of relevant data including producer price indices, import indices, wage price index, professional services index (such as the Architectural, Engineering and Technical Services Index), materials index, construction indices from other sources, and consultation with local representatives. Each index has been weighted (see more detail of this on the previous page) to reflect a reasonable level of approximate project cost breakdown (i.e. materials, labour and professional).

#### 4.2.4 Prior Valuation Methodology

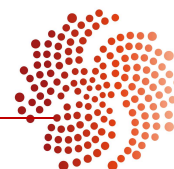
Indexation is not considered to reflect a change in methodology.

### 4.3 Infrastructure

For all infrastructure asset categories, weight is given to the observable inputs, such as data that is verifiable and publicly available. If indices are utilised, this will not change the Level of the valuation with regards to the Fair Value Hierarchy. Indexation must be considered in line with measures of significance on a cumulative basis year on year to ensure indexation is a valid valuation approach.

For infrastructure categories cost indices are developed for each asset type and then each asset group is assigned an index of either:

- ⊙ Civil Structures Index – Combination of engineering construction index, road & bridge, heavy civil index.
- ⊙ Mechanical Index – Combination of producer price index mix, wage price and currency index.
- ⊙ Electrical Index – Producer price index mix and wage price index.
- ⊙ Reticulation Index – Combination of producer price index mix, wage price index and currency index.



The last comprehensive revaluation of Water & Sewer assets was 30 June 2023, while Other Infrastructure was completed 30 June 2024. We have utilised published data and information provided by the client to provide an indices assessment for the movement to 30<sup>th</sup> June 2025. It is our understanding that all assets within these classes were valued on a Cost Approach (Level 3) in 2023. The Fair Values as at 30 June 2025 under the Indexation Methodology are deemed to fall within a Level 3 on the Fair Value Hierarchy.

Infrastructure assets indexes are based on analysis of producer price indices, import indices, wage price index, local government and construction indices, as well as any currency fluctuations over the subject period. The valuer has analysed and developed a number of composite index factors, which include Civil, Mechanical, Electrical and Reticulation categories. Each composite index has been combined with an Engineering and Design Management Index, and split based on a notional total project cost breakdown. Typically, this is an 80% (composite index split 50% between material factors and labour) and 20% (Engineering design and management index) split. Below is a table listing these inputs for 2025 and the subsequent tables detailing the application to respective asset classes:

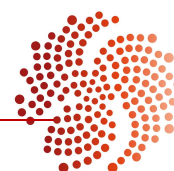
Composite Index	Material			Labour			Professional			Weighted Local Index
	Weight Material	Index	Ref	Weight Labour	Index	Ref	Weight Prof	Index	Ref	
<b>Civil</b>	33%	7.67%	ABS	33%	6.03%	ABS	33%	7.50%	QGSO	7.06%
<b>Electrical</b>	40%	9.25%	ABS	40%	8.13%	ABS	20%	9.18%	ABS	8.79%
<b>Mechanical</b>	40%	4.78%	ABS/AUD	40%	8.13%	ABS	20%	9.18%	ABS	7.00%
<b>Reticulation</b>	35%	2.01%	ABS/AUD	50%	8.13%	ABS	15%	9.18%	ABS	6.14%

\*AUD is AUD to USD exchange rate over the subject period.

The table below shows the current period asset type indexes for each infrastructure asset category:

Composite Index		Water Indices 01/07/23 to 30/06/25	Sewer Indices 01/07/23 to 30/06/25	Other Infrastructure Indices 01/07/24 to 30/06/25
<b>Civil</b>	<b>C</b>	4.05%	4.05%	3.04%
<b>Electrical</b>	<b>E</b>	0.52%	0.23%	
<b>Mechanical</b>	<b>M</b>	0.48%	0.23%	
<b>Reticulation</b>	<b>R</b>	1.84%	2.26%	

For infrastructure assets a summary desktop indexation was created using the composite indices weighted as % of FV applied to each index asset group type. The weightings are tabled below:



Composite Index		Water Indices 01/07/23 to 30/06/25	Sewer Indices 01/07/23 to 30/06/25	Other Infrastructure Indices 01/07/24 to 30/06/25
<b>Civil</b>	<b>C</b>	57.36%	57.29%	100%
<b>Electrical</b>	<b>E</b>	5.89%	2.62%	
<b>Mechanical</b>	<b>M</b>	6.79%	3.25%	
<b>Reticulation</b>	<b>R</b>	29.96%	36.85%	

Weightings have been calculated from the 2023 and 2024 comprehensive valuations.

#### 4.3.1 Data Input Sources

For this project, movements in each asset class are calculated through analysis of the following sources where available:

- ⊙ Analysis of industry or sector indices, as well as price guides and quotes from market participants including.
- ⊙ Producer Price Indexes, Wage Index, Engineering and Technical Services Index available from the Australian Bureau of Statistics
- ⊙ Engineering Cost Indices available from the Treasury Department
- ⊙ Cost Indices available from construction guides (such as Rawlinson’s)
- ⊙ Discussions with local external or internal contractors and suppliers.

#### 4.3.2 Extent of Inspections and other Limitations

We confirm that this is an indices desktop assessment, and no assets were inspected.

#### 4.3.3 Significant Assumptions

- ⊙ Assets are assumed to be owned by PASC and/or its related entities.
- ⊙ As no physical inspections of these assets have been made, any impairment applicable in the initial valuation will be carried over following the application of the relevant indices.

#### 4.3.4 Statement of Valuation Reasonableness

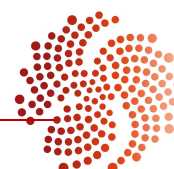
The Valuer has had considerable regard to the most recent relevant data in order to determine appropriate indexation rates. The Valuer has reviewed and analysed a selection of relevant data including producer price indices, wage price indices, professional services indices (such as the Architectural, Engineering and Technical Services Index), materials index, construction indices from other sources, and consultation with local representatives. Each index has been weighted (see more detail of this on the previous page) to reflect to a reasonable level approximate project cost breakdowns (i.e. materials, labour and professional).

#### 4.3.5 Prior Valuation Methodology

Indexation is not considered to reflect a change in methodology.

#### 4.3.6 Additional Assets

No additional assets have been added into this indexation assessment.



#### 4.4 Market Value

PASC owns one commercial building in the suburb of Parramatta Park in the City of Cairns. As such there is one building asset and one land asset that are assessed on a Market Approach. The last comprehensive revaluation of the land was 30 June 2024. We have utilised published data and information provided by the client to provide an indices assessment for the period 1<sup>st</sup> July 2024 to 30<sup>th</sup> June 2025.

We have reviewed market transaction data for the postcode of 4870 (of which Parramatta Park is part of) in the Cairns Local Government Area in order to review the median price analysis to the measurement data. Data is sourced from Pricerfinder.com.au, a service provider that sources its information from the Queensland Titles Office. Due to the lag in data, we apply forecasting to the measurement date. Our findings as follows:

Year Ending	Median	Quarterly Movement	Annual Movement
30-Jun-22	\$570,000	3.64%	15.15%
30-Sep-22	\$586,000	2.81%	14.68%
31-Dec-22	\$600,000	2.39%	13.21%
31-Mar-23	\$605,500	0.92%	10.09%
30-Jun-23	\$610,000	0.74%	7.02%
30-Sep-23	\$620,000	1.64%	5.80%
31-Dec-23	\$620,250	0.04%	3.37%
31-Mar-24	\$635,000	2.38%	4.87%
30-Jun-24	\$654,000	2.99%	7.21%
30-Sep-24	\$665,000	1.68%	7.26%
31-Dec-24	\$696,000	4.66%	12.21%
31-Mar-25	\$705,000	1.29%	11.02%
<b>30-Jun-25</b>	<b>\$716,077</b>	<b>1.57%</b>	<b>9.49%</b>

The analysed annual movement to 30 June 2025 is **9.49%** which is applicable to both the land and building asset.

##### 4.4.1 Extent of Inspections and other Limitations

We confirm that this is an indices assessment, and no assets were inspected.

##### 4.4.2 Significant Assumptions

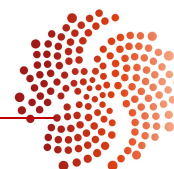
- ⊙ Assets are assumed to be owned or controlled by PASC.

##### 4.4.3 Statement of Valuation Reasonableness

The Valuer has had considerable regard to the most recent relevant data in order to determine appropriate indexation rates.

##### 4.4.4 Prior Valuation Methodology

Indexation is not considered to reflect a change in methodology.



## 5. Valuers Pecuniary Interest and Report Qualifications

### 5.1.1 Valuers Qualifications

The Valuer/s is/are a properly qualified, licensed and the Valuer is an Associate of the Australian Property Institute (where required).

### 5.1.2 Valuers Pecuniary Interest

The Valuer/s and Australis Asset Advisory Group (Australis) confirm that they have no pecuniary interest in the said assets or client and the opinion expressed is free of any bias in this regard.

### 5.1.3 Confidential Document for Authorised Users Only

This report is prepared for the private and confidential use of our client and their Auditors only and should not be reproduced in whole or part, or relied upon by any other party for any use without the express written authority of Australis.

Any other intending third party wishing to rely upon the contents of this valuation and its recommendations should note that in accordance with the provisions of our company's policy, they must, in written form, seek our approval in response to which we will consider the authorisation of this report for their use.

Under the provisions of our policy, certain third parties may be ineligible for reliance upon the whole or any part of the contents of this report. It should be noted that any subsequent amendments or changes in any form thereto, would only be notified to and known by the parties to whom it is authorised.

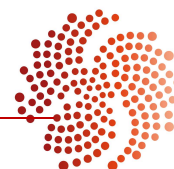
This valuation has been prepared on specific instruction from **Pormpuraaw Aboriginal Shire Council (PASC)**, for **Financial Reporting Purposes** only. The report is not to be relied upon by any other person or for any other purpose, unless stated or extended herein. We accept no liability to third parties nor do we contemplate that third parties will rely upon this report. We invite other parties who may come into possession of this report to seek our written consent to them relying on this report. We reserve our right to withhold consent or to review the contents of this report in the event that our consent is sought.

### 5.1.4 Investigations

This valuation is conducted on the basis that we are not, or for reasons outside of our control cannot, carry out all possible investigations and inspections in relation to each asset. We have, however identified where this has occurred, as well as certain limitations to our investigations to enable you to instruct further investigations if you consider this appropriate. Australis are not liable for any repercussions occasioned by a decision not to instruct further investigations.

### 5.1.5 Future Matters

To the extent that this document includes any statement as to a future matter, that statement is provided as an estimate and/or opinion based on the information known to Australis at the date of this document. Australis does not warrant that such statements are accurate or correct.



#### 5.1.6 Not Subject to Change and Market Movement

This valuation represents the Valuer's opinion of value at the date of valuation. This valuation has been made on the basis that there was no material change to the asset, its features, or market conditions, between the dates of inspection and the date of valuation. Furthermore the Valuer/s has/have utilised information available to them, including obtaining information from Council, to ensure to the best of their ability the values represent the date of valuation.

This valuation is current as at the date of valuation only. The value assessed herein may change significantly and unexpectedly over a relatively short period (including as a result of general market movements or factors specific to the particular property). We do not accept liability for losses arising from such subsequent changes in value. Without limiting the generality of the above comment, we do not assume any responsibility or accept any liability where this valuation is relied upon after the expiration of 3 months from the date of the valuation, or such earlier date if you become aware of any factors that have any effect of the valuation.

#### 5.1.7 Information Supplied by Others

This document contains a significant volume of information, which is directly derived from other sources. This information can be verifiable (observable) or non-verifiable (unobservable). We will, however, as part of the AASB guidelines stipulate what inputs have been observable or unobservable and therefore how this affects the asset's status on the Fair Value Hierarchy. The client acknowledges that in some cases where observable inputs are not available, unobservable inputs must be utilised by the Valuer to determine value.

#### 5.1.8 Contamination Issues

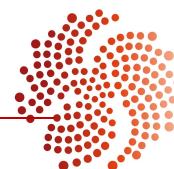
Contaminants such as asbestos, chemicals, toxic wastes, or other potentially hazardous materials could, if present, adversely affect the value of property. Unless otherwise stated in this report, the extent of hazardous substances, which may or may not be represented on or in the property, was not considered by the Valuer in the conclusion of value. The stated value estimated is on the assumption that there is no material on or in the property that would cause loss in value. No responsibility is assumed for any such conditions, and the recipient of this report is advised that the Valuer is not qualified to detect such substances, quantify the impact on values, or estimate the remedial cost.

#### 5.1.9 Structural and Mechanical Survey

We emphasise that we have not carried out a structural or mechanical survey of the improvements nor have we examined them for signs of rusting, timber infestation, concrete cancer and the like, and accordingly cannot be responsible for the consequence of such defects. No soil analysis or geological studies were ordered or made in conjunction with this report. No electrical testing was undertaken as this is outside the scope of this brief.

#### 5.1.10 Desktop Assessment

A Desktop Assessment is not a valuation merely an indicative assessment made without the benefit of a full inspection of the subject. The client should be aware that the Desktop Assessment methodology carries with it risks which can entail a higher risk of variation than might be expected to be produced by a completely inspected valuation and report. Australis considers that there are



inherent risks to a party who relies on a Desktop Assessment but acknowledges that the client has expressed a commercial need for such an assessment to be carried out by Australis.

The client expressly acknowledges and confirms that in producing the assessment contained in the Desktop Assessment, the Valuer has not carried out the usual range of enquiries that a Valuer is required to make by professional practice standards (as determined by the Australian Property Institute and at law) in carrying out an Assessment of property and that this is at the specific request of the client. Australis understands the client fully understands and accepts the risks inherent in such circumstances.

Where indexation has been provided for a desktop assessment, the indices has been provided on the basis that:

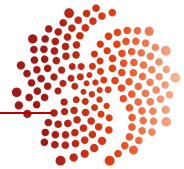
- ⊙ We have not been instructed to inspect and provide a valuation of the specified assets.
- ⊙ The indicative market movements contained within the report should not be used as a substitute to valuations in forming the instructing entity's accounts as at the date of indexing.
- ⊙ This report is not a valuation or revaluation of the properties, but rather a review of the general market that may indicate a change of value since the last undertaken valuation; and
- ⊙ This report provides an indicative estimate of the degree of market movement likely to be revealed in the event that a valuation or revaluation was commissioned.

#### 5.1.11 Environmental Considerations

We draw your attention that Australis is not an expert in identifying environmental hazards and compliance requirements effecting properties.

While we will attempt to identify all matters of environmental concern and the effect they may have on the value of the property, we accept no liability for failure to identify all such matters or environmental concern and the impact which any such related issue may have on the property or its value including loss arising from:

- ⊙ Site contamination
- ⊙ The non-compliance with any environmental laws
- ⊙ Costs associated with the clean-up of the property in which an environmental hazard has been recognised, including action by the Environmental Protection Authority to recover clean-up cost pursuant to the Environmental Protection Act
- ⊙ Flooding
- ⊙ Coastal erosion
- ⊙ Native vegetation and Threatened Species
- ⊙ Acid Sulphate Soils
- ⊙ Bushfire Hazards
- ⊙ Cultural Heritage
- ⊙ Foreshore Rehabilitation; and
- ⊙ Developable Area.



#### 5.1.12 Climate-Related Risk Consideration

Given that this exercise is limited to an indexation of prior valuations and does not involve reassessment of asset condition, useful life, or comprehensive physical inspection, no consideration has been given to climate-related physical or transition risks as outlined in AASB S2 Climate-related Disclosures. As such, the impact of climate change on the economic life, replacement cost, or service potential of the assets has not been assessed. This is consistent with the scope of indexation updates, which assume the continuation of prior valuation methodologies without adjustments for new or emerging risks.

#### 5.1.13 Full Inspection

Given that this report has been prepared without a full physical or personal inspection of the property, we recommend that the client considers having us conduct a full inspection of the property when it is deemed appropriate to do so, in order to consider any impact that has on our valuation.

#### 5.1.14 Limitation of Liability Scheme Participation

Liability limited by a scheme approved under Professional Standards Legislation.

## **12.3 CORPORATE SERVICES REPORT - INTERNAL AUDIT REPORT ON ASSET DESKTOP VALUATIONS 2025**

**Author:** Tracey Graham (Executive Manager of Corporate Services)  
**Authorisers:** Janelle Menzies  
**Attachments:** 1. PASC Asset Indexation IA Report FINAL [12.3.1 - 24 pages]

### **EXECUTIVE SUMMARY**

To provide Council with the 2025 Internal Audit Report on Asset Desktop Valuations.

---

### **RECOMMENDATION**

That Council resolves to receive and note the 2025 Internal Audit Report on Asset Desktop Valuations provided by Altius Advisors & Chartered Accountants as attached.

### **DISCUSSION**

The internal audit report reviews the asset desktop valuations undertaken by Australis Asset Advisory Group as of 30 June 2025. The internal audit report identifies that the indices applied to Council's asset categories were reasonable in the context of recent market stabilisation. The recommended indices align with industry benchmarks.

Significant weather events have affected the condition of the Council's assets, particularly roads. The internal audit report highlights how previous impairments have been recognised based on assessments from the Queensland Reconstruction Authority. For the 2024-25 financial year, it is estimated that flood damage will amount to approximately \$2.5 million.

The internal audit report outlines the accounting treatment for impairments and restoration costs, emphasising compliance with AASB 136 and AASB 116. The impairment adjustments will be recognised in the financial statements, with restoration costs capitalised once works are completed.

### **REPORT ATTACHED**



## **Pormpuraaw Aboriginal Shire Council**

### **Review of asset valuations**

Internal Audit Report

Year ended 30 June 2025





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**Disclaimer**

The services provided in connection with the engagement comprise an advisory engagement which is not subject to assurance or other standards issued by the Australian Auditing and Assurance Standards Board and, consequently, no opinions or conclusions intended to convey assurance are expressed. This internal audit report has been prepared based on the scope requested by the Pormpuraaw Aboriginal Shire Council.

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## Executive Summary

### Overview

The internal audit function for the 2024-25 financial year for Pormpuraaw Aboriginal Shire Council ("PASC" or "Council") is driven by its three-year Internal Audit Plan. The plan identifies the key financial and operational risks of Council and highlights the areas to be covered by the internal audit function. The plan was discussed with the Chief Executive Officer ("CEO"), Executive Manager of Corporate Services and the Finance Manager. The specific areas to be covered during this review were agreed upon prior to the commencement of the audit fieldwork, based on the risks and pertinent issues affecting Council at the time.

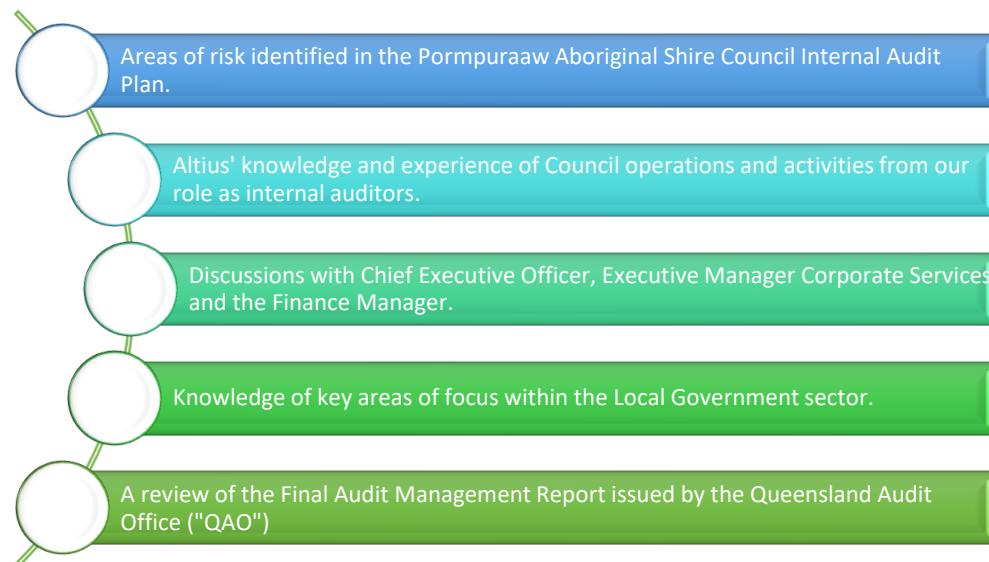
### Objective

The objective of this year's internal audit program is to cover those areas of significant risk to Council with a view to providing practical recommendations for improvement. Our reviews of the desktop valuation of Buildings - residential, Buildings - commercial, Infrastructure - water, Infrastructure - sewerage, Infrastructure asset - other, and Cairns assets - land and buildings have sought to achieve the following:

- Review fair value of expected property, plant and equipment
- Ensure that the indexation percentages provided appear reasonable
- Assess financial impact of the weather-related condition of road assets and document proposed accounting treatment for year end

### Scope

The scope of this second internal audit project for the year ended 30 June 2025 has been determined from:





## Background

During the 2024–25 financial year, Council engaged Australis Asset Advisory Group (“Australis”) to undertake an indexation of key infrastructure and property asset classes, including Buildings - residential, Buildings - commercial, Infrastructure - water, Infrastructure - sewerage, Infrastructure asset - other, and Cairns assets - land and buildings. The purpose of this exercise was to ensure that Council’s asset values remain reflective of current market conditions and in compliance with relevant accounting standards, particularly AASB 116 – Property, Plant and Equipment.

Australis issued a draft valuation report on 30 May 2025. The valuation methodology was based on publicly available market data and industry-specific indices applicable up to 30 June 2025. These data sets included property sales, construction cost trends, engineering indices, and industry benchmarks relevant to Northern Queensland and comparable local government areas.

For the majority of asset classes, indexation rates ranged between 2% and 4%, aligning with broader market indicators and cost movements. However, land and building assets located in Cairns experienced a higher indexation adjustment, with values increasing by approximately 10%. This upward revision reflects a catch-up in asset prices after a period of subdued growth, indicating the stabilisation and modest recovery of the local real estate and construction markets.





## Key findings and observations

### 1. Impact of asset indexation exercise

The recommended indices for all asset categories appear appropriate in the context of the recent stabilising market. We also conclude that, in line with the Treasury guidance, the application of indices is appropriate, the percentages are not considered ‘significant’, and therefore a comprehensive valuation exercise is not necessary for the relevant asset classes.

### 2. Methodology

The valuer’s review has been conducted in accordance with Australian Accounting Standards, including AASB 116 *Property, Plant and Equipment* and AASB 13 *Fair Value Measurement*.

The valuer’s final report was in accordance with the Better Practice guidelines issued by the Queensland Government.

### 3. Recommended indices

Review and consideration of the suggested indexation percentages have been performed to ensure reasonableness. Available industry data and benchmarking against other proposed indices for councils in the region have been utilised.

### 4. Specific review of cumulative indices

A review of the cumulative indices indicates a moderate level of change, and the movement remains below 20% since the last comprehensive valuation. Accordingly, the Council is satisfied that, in accordance with Queensland Treasury’s guidance, indexation is an acceptable and appropriate valuation method in this instance.



**5. Further review to be performed after 30 June**

It is recommended that a further review be conducted after 30 June to confirm whether any new evidence has emerged that may impact the appropriateness of the indexation percentages applied. This includes considering changes in market conditions, asset performance, or economic indicators that could affect fair value. The review will help ensure compliance with Queensland Treasury’s NCAP 3 and determine if a revision to indexation or a specific revaluation is necessary for accurate financial reporting.

**6. Impairment of Other infrastructure (road) assets**

Other infrastructure assets have been significantly impacted by consecutive severe weather events in the current and previous recent years, requiring impairment adjustments and restoration works. A comprehensive valuation in 2023–24 incorporated damage from earlier events however, the 2025 weather events caused further deterioration which will require adjustment. These adjustments will align with AASB 13 and AASB 116 requirements, with restoration costs capitalised once completed.





## Detailed scope

Ensure that a suitably qualified, professional external valuer has been engaged.

Review the valuation reports produced by the valuer for compliance with the requirements of *AASB 116 Property, Plant and Equipment*, *AASB 13 Fair Value Measurement* and *AASB 136 Impairment of Assets*.

The methodology to be adopted for Buildings - residential, Buildings - commercial, Infrastructure - water, Infrastructure - sewerage, Infrastructure asset - other, and Cairns assets - land and buildings to be reviewed.

Review and consideration of the suggested indexation percentages to ensure reasonable.

Review the valuation reports produced by the valuer for compliance with the requirements of *AASB 116 Property, Plant and Equipment*, *AASB 13 Fair Value Measurement* and *AASB 136 Impairment of Assets*.

Consideration of the impact of natural disasters on the fair value of road assets as at 30 June 2025.

The detailed findings of our work can be found in the following section of this report.

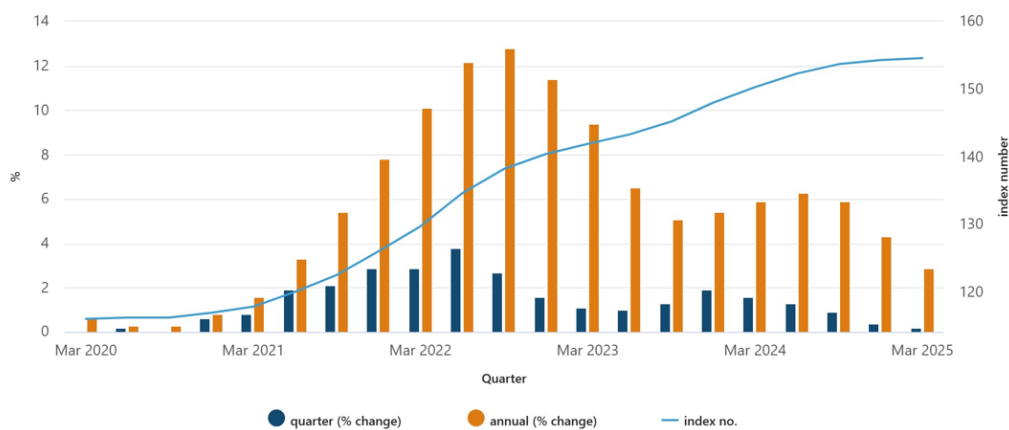


# Observations and findings

## Background considerations

Information extracted from the Australian Bureau of Statistics (“ABS”) website provides a useful overview of the movements in the past year.

Output of building construction prices, quarterly and annual percentage change and index



Source: Australian Bureau of Statistics, Producer Price Indexes, Australia March 2025

**“Building construction prices rose 0.2% this quarter and 2.9% over the past twelve months**

Price growth in Building construction output prices continued to be driven by increased labour costs, although to a lesser extent than recent quarters as labour shortages gradually ease and the impact of enterprise bargaining outcomes moderate. High demand for concrete trades and electrical services impacted output prices this quarter. Ongoing activity in the non-residential market, coupled with pressure from the infrastructure sector continued to drive competition for limited resources such as labour and concrete, maintaining prices at elevated levels. Quarterly rises in Building construction prices have continued to decline since December 2023.

This quarter's rise in Building construction has continued to be offset by a fall in House construction prices due to new and raised bonus offers to attract customers and increase demand in an environment of elevated prices and cost of living pressures.

The quarterly price movements by class were:

- House construction (-0.7%).
- Other residential building construction (+0.6%).
- Non-residential building construction (+0.8%).”



**“House construction prices fell 0.7%**

House construction prices fell for the second consecutive quarter, driven by decreases in Victoria, New South Wales and the Australian Capital Territory. Affordability concerns caused by high interest rates, and elevated construction costs have negatively affected demand for house construction. To attract customers, builders have increased bonus offers, reducing prices.

Over the past twelve months, House construction prices have risen 1.1%.

**Other residential building construction prices rose 0.6%**

Growth in Other residential construction prices was primarily driven by New South Wales, as activity increased due to the recent rise in Build-to-Rent projects there. Competing demand for skilled workers from non-residential and infrastructure projects continues to place upward pressure on labour costs. Concrete and electrical services recorded price increases due to strong demand, contractor insolvencies, and increased material and labour costs.

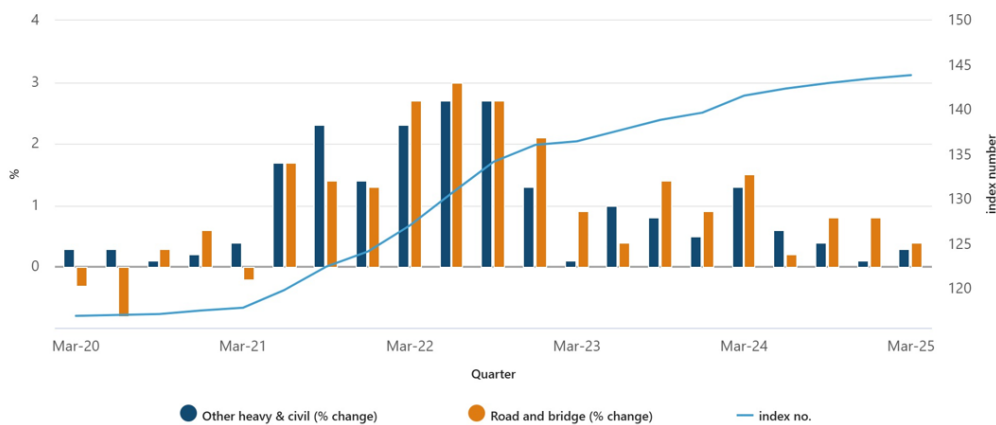
Over the past twelve months, Other residential building construction prices rose 3.8%.

**Non-residential construction prices rose 0.8%**

Non-residential construction prices were driven by rises in New South Wales, Victoria and Western Australia. The price rise was due to ongoing labour shortages and the continued high demand for government-led school, education, health and infrastructure projects. Concrete and electrical services saw price increases due to strong demand, contractor insolvencies, and increased material and labour costs.

Over the past twelve months, Non-residential building construction prices rose 3.9%.”

Output of heavy and civil engineering construction prices, quarterly percentage change and index



Source: Australian Bureau of Statistics, Producer Price Indexes, Australia March 2025



**“Heavy and civil engineering construction prices rose 0.3%**

*Other heavy and civil engineering construction (+0.3%), prices rose due to increased input costs impacted by rising fuel prices, depreciation of the Australian Dollar and wage increases. Road and bridge construction (+0.4%), prices rose due to increases in input costs including diesel and concrete.*

*Over the past twelve months, Heavy and civil engineering construction prices rose 1.6% .”*

**Review of desktop valuation for all assets categories**

- Australis has prepared the asset indexation reports using actual data available up until the time of its preparation, together with forecast and projected information available. The indices report for Buildings - residential, Buildings - commercial, Infrastructure - water, Infrastructure - sewerage, Infrastructure asset - other, and Cairns assets - land and buildings was issued on 30 May 2025.
- The asset indexation report was reviewed by Council and Altius through sources verification and benchmarking exercise against available industry information and other valuation reports for other Councils in the region.
- The valuer has agreed to revisit the rates after the year-end once the June quarter data becomes available, if required.
- The recommended indexation factors from the report are as follows:

Asset Categories	2024-25 Recommended indices
Infrastructure - Water	2.35%
Infrastructure - Sewerage	2.29%
Infrastructure Asset - Other	3.04%
Buildings - Residential	1.52%
Buildings - Commercial	3.19%
Cairns Assets - Land and Buildings	9.49%

The valuation report provides the following relevant information in relation to the construction market:

*“Australian Bureau of Statistics (ABS) Producer Price Output Index relates to basic prices, defined as the amount received by the producer exclusive of any taxes on products and transport and trade margin (i.e. the pricing point is excluding factory, farm, service provider, etc.). For the purposes of this report we have reviewed Queensland Construction Industry data to provide an indication of historical price movement patterns on the available data set. This shows a peak in 2008 followed by a market adjustment in 2009, and around 3 years of static movement. Since 2013 prices have seen a gradual incline in all sectors and have now surpassed the 2008 peak, particularly the Housing sector.”*



## Revaluation Methodology

The following key information has been noted from the desktop valuation report:

*“For all asset categories, weight is given to the observable inputs, such as data that is verifiable and publicly available. Whilst indices have been analysed and utilised within our assessment, this methodology does not change the Level of the valuation with regards to the Fair Value Input Hierarchy. We note however that indexation must be considered in line with measures of significance on a cumulative basis year on year to ensure indexation is a valid valuation approach.*

*As some classes are a second-year indexation since the last comprehensive valuation, we have taken an adjusted cumulative approach between the current measurement date and the prior comprehensive assessment. This methodology assumes that the prior indices have been applied each year, and our final adopted index adjusts for over-or-under indexation in prior years.*

*$(100\% + \text{Cumulative Index to 30/06/25}) \div (100\% + \text{Prior Supplied Indexation}) - 100\%$*

*Trend data was utilized for the indexation last year by necessity, and the current cumulative index eliminates this by employing actual data for this period. We note that trending data still applies to the last quarter of 2024/25 year.*

### **“Buildings**

*The last comprehensive revaluation of Buildings assets was 30 June 2023. We have utilised published data and information provided by the client to provide an indices assessment for the period 1st July 2023 to 30th June 2025. It is our understanding that all assets within these classes were valued on a Cost Approach (Level 3) in 2023. The Fair Values as at 30 June 2025 under the Indexation Methodology are deemed to fall within Level 3 on the Fair Value Hierarchy.*

*The indices input has been analysed from a number of sources and includes review the following indices: producer price indexes, building cost indices, wage index, Architectural, Engineering and Technical services index and construction costs movements (sourced from Australian Institute of Quantity Surveyors and Rawlinsons). Where reported data has not yet been released for the June Quarter, lineal forecasts have been applied to allow for the relevant measurement date.*

*Valuer has analysed two indices to reflect the following building asset categories.*

<i>Index 1: Residential</i>	<i>7.05%</i>
<i>Index 2: Non-residential</i>	<i>7.87%</i>

*The valuer considers the weightings of general construction sector movements, materials and labour inputs are considered to vary between the Building Residential and Building Commercial asset types.”*



**Infrastructure**

For infrastructure categories cost indices are developed for each asset type and then each asset group is assigned an index of either:

- *Civil Structures Index – Combination of engineering construction index, road & bridge, heavy civil index.*
- *Mechanical Index – Combination of producer price index mix, wage price and currency index.*
- *Electrical Index – Producer price index mix and wage price index.*
- *Reticulation Index – Combination of producer price index mix, wage price index and currency index.”*

In recent years, labour and material costs have risen significantly across Australia, including in Queensland. However, there are now signs of price stability emerging, even in regions such as Far North Queensland. While remote communities like Pormpuraaw have previously experienced a greater impact from cost increases, the recent stabilisation is helping to moderate these effects. As such, any indexation applied should reflect both the historical increases and the current trend toward stabilising replacement costs of non-current assets.

**It is noted that Council intends to obtain further confirmation from the valuers as at 30 June to verify that there has been no subsequent change to the recommended index as a result of increasing material costs, labour shortage or any other factors.**





Pormpuraaw Aboriginal Shire Council  
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**Impact of the application of the Indices**

Asset categories	Balances per FAR - 30 June 2025*			Balances after indexation			Revaluation from indexation			Movement %		
	Current RC (\$)	Current AD (\$)	Current FV (\$)	Revalued RC (\$)	Revalued AD (\$)	Revalued FV (\$)	RC – Reval (\$)	AD - Reval (\$)	FV - Reval (\$)	RC (%)	AD (%)	FV (%)
Infrastructure - Water	11,336,897	3,010,431	8,326,466	11,603,314	3,081,176	8,522,138	266,417	70,745	195,672	<b>2.35%</b>	<b>2.35%</b>	<b>2.35%</b>
Infrastructure - Sewerage	17,238,491	4,828,322	12,410,169	17,633,253	4,938,891	12,694,362	394,761	110,569	284,193	<b>2.29%</b>	<b>2.29%</b>	<b>2.29%</b>
Infrastructure Asset - Other	133,398,854	32,329,352	101,069,502	137,454,179	33,312,164	104,142,015	4,055,325	982,812	3,072,513	<b>3.04%</b>	<b>3.04%</b>	<b>3.04%</b>
Buildings - Residential	36,521,638	24,466,335	12,055,303	37,076,767	24,838,241	12,238,526	555,129	371,906	183,223	<b>1.52%</b>	<b>1.52%</b>	<b>1.52%</b>
Buildings - Commercial	41,115,974	22,750,512	18,365,462	42,427,574	23,476,254	18,951,320	1,311,600	725,741	585,858	<b>3.19%</b>	<b>3.19%</b>	<b>3.19%</b>
Cairns Assets - Land and Buildings	491,000	-	491,000	537,596	-	537,596	46,596	-	46,596	<b>9.49%</b>	<b>9.49%</b>	<b>9.49%</b>
<b>Total</b>	<b>240,102,854</b>	<b>87,384,952</b>	<b>152,717,902</b>	<b>246,732,683</b>	<b>89,646,726</b>	<b>157,085,957</b>	<b>6,629,828</b>	<b>2,261,774</b>	<b>4,368,054</b>	<b>2.76%</b>	<b>2.59%</b>	<b>2.86%</b>

\*Accumulated Depreciation has been projected up to 30 June 2025. Additions from WIP have not been considered for indexation.

Council intends to apply the recommended indices to all asset categories. The application of the indices to the relevant assets results in a total increment of 2.86% on average, corresponding to an estimated fair value increase of \$4,368,054 for the year ending 30 June 2025.



Porpuraaw Aboriginal Shire Council  
Review asset valuations  
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## Review of indexation percentages in the context of relevant indices

### Buildings

Asset Class	Most relevant indexes (per report)	1/07/23 – 30/06/25	Recommended Indexation (Average)	Prior Index Supplied by AAAG 30/06/24	Adjustment factor for cumulative indices addition	Adjusted Index for 2024-25	Remarks
Buildings - Residential	Producer Price Index - Building Construction	7.92%	<b>7.05%</b>	<b>5.45 %</b>	<b>(0.08%)</b>	<b>1.52%</b>	Refer to Note 1 below
	Producer Price Index - Residential	4.94%					
	Materials Index - All Groups	2.10%					
	Wage Index - Construction Industry	7.28%					
	Architect, Engineering and Technical Services	8.32%					
	Engineering Design and Consultation Services	9.03%					
	AIQS Total Construction	17.62%					
	Rawlinsons Total Construction	10.42%					
Buildings - Commercial	Producer Price Index - Building Construction	7.92%	<b>7.87%</b>	<b>4.53 %</b>	<b>(0.15%)</b>	<b>3.19%</b>	Refer to Note 1 below
	Producer Price Index - Non-Residential	9.01%					
	Materials Index - All Groups	2.10%					
	Wage Index - Construction Industry	7.28%					
	Architect, Engineering and Technical Services	8.32%					
	Engineering Design and Consultation Services	9.03%					
	AIQS Total Construction	17.62%					
	Rawlinsons Total Construction	10.42%					

Note 1

Given the accuracy of the data used by the valuer, valuer has used different weightage for each index to arrive at the weighted average indices for the period of 2023-2025. The rate applied up to 30 June 2024 is then deducted to arrive at the current year index. We have validated the mathematical accuracy of the calculations and concluded that the indices derived are correct.



**Infrastructure assets**

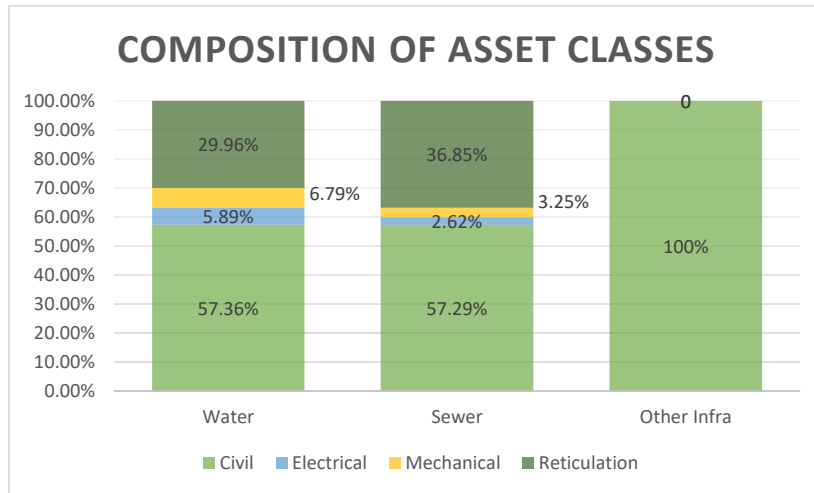
The valuer has categorised infrastructure assets into four primary components: Civil, Mechanical, Electrical, and Reticulation.

Asset Class	Most relevant indexes (per report)	1 July 2023 – 31 June 2025 *	Derived composite index	
<b>Civil</b>	Engineering construction index	7.67%	<b>7.06%</b>	<b>Appears reasonable</b>
	Road & bridge construction price index	6.03%		
	Heavy and civil engineering construction	7.50%		
<b>Mechanical</b>	A combination of the producer price index mix and currency index	4.78%	<b>7.00%</b>	<b>Appears reasonable</b>
	Wage price index	8.13%		
<b>Electrical</b>	Producer price index mix	9.25%	<b>8.79%</b>	<b>Appears reasonable</b>
	Wage price index	8.13%		
<b>Reticulation</b>	A combination of the producer price index mix and currency index	2.01%	<b>6.14%</b>	<b>Appears reasonable</b>
	Wage price index	8.13%		

\* These indices are derived by the valuer using publicly available indices.



The composition of each asset class and the corresponding weightings applied in the development of the composite indices are outlined below.



It is noted that civil components are predominant across all asset classes, resulting in the final indices being more heavily influenced by the civil composite index. Additionally, for water and sewerage assets, the presence of reticulation components carries considerable weighting, further impacting the overall indexation outcome for these categories.

Below are the assigned indexation rates for each asset class based on the weightage assigned by the value (as explained above).

Infrastructure Asset class	Derived cumulative index	Prior Index Supplied by AAAG 30/06/24	Adjustment factor for cumulative indices addition	Adjusted Index for 2024-25
Infrastructure - Water	<b>6.89%</b>	4.49 %	(0.05%)	<b>2.35%</b>
Infrastructure - Sewerage	<b>6.77%</b>	4.43 %	(0.05%)	<b>2.29%</b>
Infrastructure Asset - Other	<b>3.04%</b>	NA	0%	<b>3.04%</b>



**Review of indices recommended in comparison to valuation reports for other councils in the region.**

Asset Class	Range of indices recommended for the year ended 30 June 2025 by other valuers for Councils throughout Cape York	AASG's recommended Indexation	Comment
Infrastructure - Water	3.80% - 2.35%	<b>2.35%</b>	Lower end of benchmark range*
Infrastructure - Sewerage	3.60% - 2.29%	<b>2.29%</b>	Lower end of benchmark range*
Infrastructure Asset - Other	3.60% - 3.00%	<b>3.04%</b>	Within the benchmark range
Buildings - Residential	5.20% - 1.52%	<b>1.52%</b>	Lower end of benchmark range*
Buildings - Commercial	4.80% - 1.60%	<b>3.19%</b>	Within the benchmark range
Cairns Assets – Land and Buildings	N/A	<b>9.49%</b>	No benchmarking data available

\* The percentages appear to potentially be on the low side in the context of the benchmarking exercise however the indexations below 5% for the current financial year appear to be reasonable. It is noted that further assessment and consideration will be given post 30 June in the context of additional information available at the time to ensure that the indices applied are appropriate **however it is not expected there to be any material change.**

**Cumulative index since comprehensive valuations**

Asset Category	Last Comprehensive Valuation	Average recommended indices		
		2023-24	2024-25	2023-25 cumulative indices
Infrastructure - Water	30-Jun-23	4.49 %	<b>2.35%</b>	6.89%
Infrastructure - Sewerage	30-Jun-23	4.43 %	<b>2.29%</b>	6.77%
Infrastructure Asset - Other	30-Jun-24	NA	<b>3.04%</b>	3.04%
Buildings - Residential	30-Jun-23	5.45 %	<b>1.52%</b>	7.05%
Buildings - Commercial	30-Jun-23	4.53 %	<b>3.19%</b>	7.87%
Cairns Assets – Land and Buildings	30-Jun-24	NA	<b>9.49%</b>	9.49%

Most asset classes were revalued in 2022-23, with two classes undergoing comprehensive valuation in 2023-24. Considering the recent stabilisation of the non-current asset market, the cumulative changes since the last comprehensive valuation have not been significant. These cumulative movements have been evaluated according to updated guidance from Queensland Treasury's Non-Current Asset Policies for the Queensland Public Sector.



**“NCAP 3 Valuation of Assets**

**3.6 REVALUATION METHODS AND FREQUENCY**

Revaluation of an asset class incorporates either or both of the following methods:

- **specific appraisals** undertaken by an independent professional valuer (or other relevant professional) or internal expert (refer below sub-section); and
- use of appropriate and relevant indices (**indexation**).

Specific appraisals are required:

- a) to the extent that it has been more than five years since the individual asset has been subject to a specific appraisal.
- OR**
- b) in circumstances where indicators exist that the asset class has experienced a significant and volatile change in value since the last revaluation requiring all assets in that class to be revalued (and regardless of how recent that was and whether it was a specific appraisal or indexation); **AND EITHER**
    - (i) the significant and volatile change results wholly or partially from a change in the service potential / capacity of the asset (e.g., a reduction in service potential due to physical damage or economic obsolescence); OR
    - (ii) the application of an indexation method to the individual asset **would not result** in a materially correct estimation of fair value.

Indexation should be undertaken:

- (a) to the extent the individual asset has been subject to specific appraisal within the previous five years; **AND**
    - (i) the cumulative percentage change (refer below examples) in the relevant index has been more than 5% since the last revaluation (either by specific appraisal or indexation); AND
    - (ii) indicators do not exist that the asset class has experienced a significant and volatile change in value since the last revaluation.
- OR**
- (b) may be undertaken in lieu of a specific appraisal in circumstances where:
    - (i) indicators exist that the asset class has experienced **a significant and volatile change in value since the last revaluation** (regardless of how recent that was, and regardless of whether it was a specific appraisal or indexation) requiring all assets in that class to be revalued; AND
    - (ii) the **significant and volatile change does not result wholly or partially from a change in the service potential capacity of the asset**; AND
    - (iii) the application of the indexation method to an individual asset will result in a materially correct estimation of fair value.”



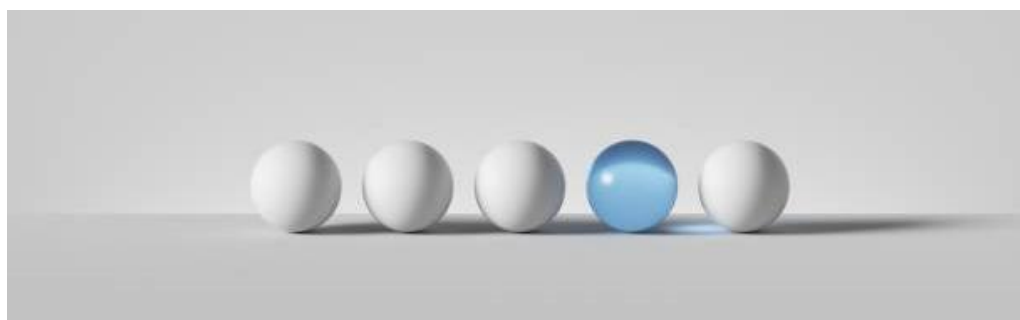
### Impact of weather events on the fair value of road assets

During recent years, Pormpuraaw has been affected by a number of significant weather events which have impacted the condition of non-current assets, particularly other infrastructure assets (roads). This creates challenges around ensuring that the fair value of non-current assets is not materially misstated.

In prior years, when comprehensive valuations were not performed, impairment adjustments were recognised based on assessments of damage by the Queensland Reconstruction Authority (QRA) and the associated claims approved for damage restoration. During the 2023-2024 financial year, a comprehensive valuation was conducted for other infrastructure (road) assets. The valuation was performed considering the physical condition of the assets at the time of inspection, hence incorporating the impairment of assets into the revalued balances as at 30 June 2024. Subsequently, restoration work funded by QRA was performed to return the roads to their pre-disaster condition.

In the 2024-25 financial year, further significant weather events caused substantial flooding throughout Northern and Central Queensland, including Pormpuraaw. A similar approach to that used in prior years for accounting for impairment will be adopted as of 30 June 2025 to ensure that the fair value of road assets is accurately reported in the financial statements. Based on the latest available information, it is estimated that the flood damage will be assessed at approximately \$2.5M for the 2024-25 financial year.

**Council intends to further engage with the valuer responsible for preparing the valuation at 30 June 2024 to ensure that the proposed accounting treatment for 30 June 2025 is consistent with his understanding of the impact of both the restoration works performed and the additional damage during the current financial year. It is noted that liaison with the valuer will be particularly relevant in relation to capital work done post 30 June 2024 to restore flood damaged roads where the damage was incorporated into the comprehensive valuation exercise.**





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 30 June 2025

**Weather Events 2025**

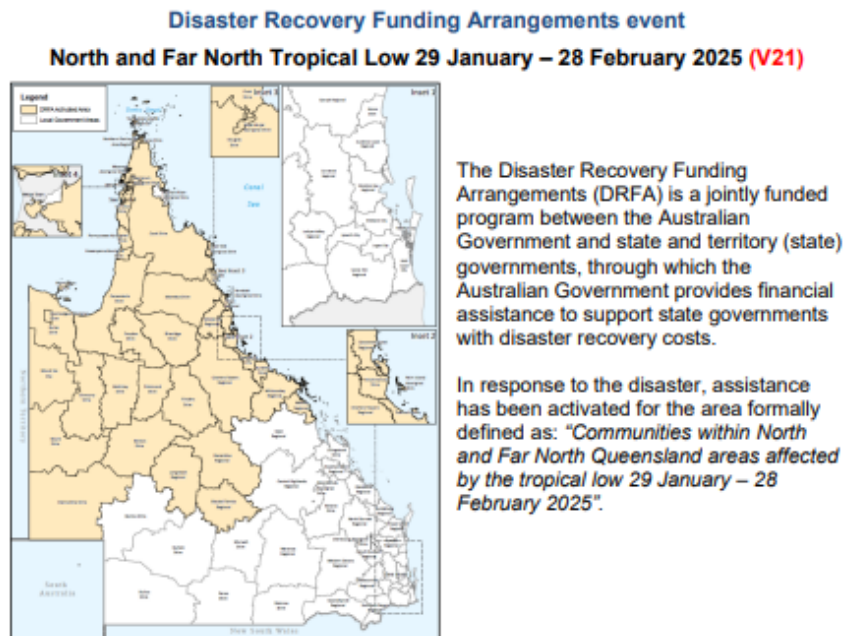
During the 2024-25 financial year, Queensland experienced several significant weather events, leading to the activation of Disaster Recovery Funding Arrangements (DRFA) assistance measures by the Queensland Reconstruction Authority (QRA) for affected councils.

One of the most impactful events was North and Far North Tropical Low rainfall and flooding from 29 January to 28 February 2025. This event was causing widespread damage across the Pormpuraaw area.

Details of the affected Local Government Areas and the specific DRFA assistance measures activated can be found on the QRA website:

[DRFA Activations 2024–2025 - gra.qld.gov.au](https://gra.qld.gov.au)

An extraction of a geographical map from the QRA website is given below.



At the time of this report, the Council is in the process of assessing the impact of these weather events and obtaining QRA approval. During the year end preparation Council will determine the status of the submissions and reflect any necessary impairments in the financial statements.

**We note that information up to the time of the preparation of the financial statements will be incorporated into the assessment to ensure that the most accurate and up-to-date information is considered.**



### Accounting Treatment

The resulting circumstances from the significant weather events during 2024-25 suggest an impairment adjustment will be necessary and accordingly, the provisions of **AASB 136 Impairment of Assets** have been considered.

It is noted that *“this Standard applies to assets that are carried at revalued amount (i.e. fair value at the date of the revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses) in accordance with other Australian Accounting Standards, such as the revaluation model in AASB 116 Property, Plant and Equipment and AASB 138 Intangible Assets”*

However, **AASB 136** also notes that:

*“Aus 5.1 Many assets of not-for-profit entities that are not held primarily for their ability to generate net cash inflows are typically specialised assets held for continuing use of their service capacity. Given that these assets are rarely sold, their cost of disposal is typically negligible. The recoverable amount of such assets is expected to be materially the same as fair value, determined under **AASB 13 Fair Value Measurement**, with the consequence that this Standard:*

- (a) does not apply to such assets that are regularly revalued to fair value under the revaluation model in AASB 116 and AASB 138; and*
- (b) applies to such assets accounted for under the cost model in AASB 116 and AASB 138.”*

On this basis, the provisions of **AASB 136 Impairment of Asset** are not considered relevant for Council and any decrease to the value of revalued assets should be in accordance with the requirements of **AASB 13 Fair Value Measurement and AASB 116 Property, Plant and Equipment**.

**AASB 116 Property, plant and equipment** states the following:

*“31 After recognition as an asset, an item of property, plant and equipment whose fair value can be measured reliably shall be carried at a revalued amount, being its fair value at the date of the revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses. Revaluations shall be made with sufficient regularity to ensure that the carrying amount does not differ materially from that which would be determined using fair value at the end of the reporting period.”*

**AASB 13 Fair Value Measurement** defines fair value as *“the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.”*

*“11 A fair value measurement is for a particular asset or liability. Therefore, when measuring fair value an entity shall take into account the characteristics of the asset or liability if market participants would take those characteristics into account when pricing the asset or liability at the measurement date. Such characteristics include, for example, the following:*

- (a) the condition and location of the asset; and*
- (b) restrictions, if any, on the sale or use of the asset.*



As a result of the flooding, the condition of the road assets has deteriorated and therefore the value has decreased significantly. Under AASB 13 the impairment adjustment in relation to the road assets would be treated the same as revaluation decrement and taken to the revaluation reserve.

We note further for relevance that in accordance with **AASB 116 Property, plant and equipment**:

*“...in respect of not-for-profit entities, revaluation increases and revaluation decreases relating to individual assets within a class of property, plant and equipment shall be offset against one another within that class...”*

The impairment adjustment is recognised as follows:

- Decrease to the fair value of the road asset (increase to accumulated depreciation)
- Decrease to the revaluation reserve

When the work is then done to restore the asset, the costs are included as work in progress throughout the year and then transferred as a road asset capital addition at 30 June.

Once the work has been done to restore the asset, the following adjustments are required for the value of the restoration work, which has been capitalised:

- Reverse the impairment adjustment made against accumulated depreciation as the asset is no longer impaired
- Decrease to the replacement cost of the asset as the additional capital works do not result in an actual increase the replacement cost of the asset (only restores the condition of the asset to that prior to the weather event)

**Proposed accounting Entries**

As in previous years, it is expected that the level of detail available for the QRA assessments will not be adequate to allow for accurate allocations against the individual road assets in the asset register. As the recognition of any impairment adjusted is a timing difference only, to reflect the decrease in the fair value of the road assets as at 30 June, after the flood event but before the work has been done to restore the assets, the entry is processed outside the asset register and reflected in the financial statements only.

**AE 1 - The impairment adjustment is recognised as follows:**

- Decrease to the fair value of the road asset (increase to accumulated depreciation)
- Decrease to the revaluation reserve

When the work is then done to restore the asset, the costs are included as work in progress throughout the year and then transferred as a road asset capital addition at 30 June.

**AE 2 - Once the work has been done to restore the asset, the following adjustments are required for the value of the restoration work which has been capitalised:**

- Reverse the impairment adjustment made against accumulated depreciation as the asset is no longer impaired



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- Decrease to the replacement cost of the asset as the additional capital works do not result in an actual increase the replacement cost of the asset (only restores the condition of the asset to that prior to the weather event)

Given that the damages were considered in the previous comprehensive revaluation, any impairment to the assets had been adjusted in the revaluation reserve. Consequently, the subsequent restoration works related to the 2024 Weather event should be accounted for by reversing the impairment with a debit to Accumulated Depreciation and a credit to Revaluation Reserve as discussed in AE 2. **However, as previously noted liaison with the valuer will be particularly relevant in relation to capital work done post 30 June 2024.**

It is noted that the restoration post 30 June 2024 was still in progress and not fully completed before the 2025 weather event caused additional damage, including to the assets that had already been restored. For the year 2024-25, the estimated balance may be calculated as follows:

<b>Treatment for work done to restore damage post 30 June 2024</b>	
<b>Description</b>	<b>Amount</b>
Cost of work done during 2024-25 to restore damage relating to the 2024 weather event to be quantified and adjusted against the values reported in the comprehensive value as at 30 June 2024.	<b>TBC</b>
<b>Impact of the 2024-25 weather event</b>	
Impact of weather events in the 2024-25 financial year to be assessed via review of available date including draft and approved QRA claims. Once quantified, the adjustment to the fair value of road assets will be recognised in the financial statements for the year ended 30 June 2025.	<b>TBC</b>

**\* The final assessment will be reviewed with the valuers to ensure consistency with their understanding after the year-end.**



Pormpuraaw Aboriginal Shire Council  
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## Conclusions

The desktop revaluation report and the disclosures on the desktop revaluation undertaken on behalf of Council were in accordance with the Better Practice Guidelines issued by the Queensland Government.

The desktop revaluation report and disclosures on the revaluation were in accordance with the Queensland Government *Non-Current Asset Policies for the Queensland Public Sector*.

The methodologies adopted were in accordance with relevant Australian Accounting Standards including AASB 116 Property, Plant and Equipment, AASB 13 Fair Value Measurement and AASB 136 Impairment of Assets.

Significant variations arising out of the review have been investigated and discussed. Various explanations were provided by the valuers and appropriate corrections were made, where necessary, and/or supplementary explanatory information was included in the updated valuation reports.

The resulting movements from the revaluation processes have been investigated and discussed.

We conclude that, in line with the updated Treasury guidance, the application of indices to all asset categories is appropriate, considering the following factors:

- **the change in value does not result wholly or partially from a change in the service potential capacity Council's assets; and**
- **the application of the indexation method to an individual asset will result in a materially correct estimation of fair value.**

Therefore, a comprehensive valuation exercise for the relevant asset categories is not necessary. This is further supported by the fact that the material changes to the asset values are a result of an increase in replacement cost only which can be captured through the indexation process, ensuring that the values of Council's assets are not materially misstated.

Indexation rates recommended by the valuer for the 2024-25 financial year are supported by actual and reference data and appear reasonable. Council will apply the recommended index in the current year.

Council will also consider the damage to Other Infrastructure assets caused by weather events during the financial year before finalising the valuation of infrastructure assets.

**Detailed workpapers will be prepared at the year-end including documentation and support for the assessments of damage as at 30 June 2025 together with a breakdown of all capitalised costs during the 2024-25 financial year. This information will be used as the basis for the detailed quantification of the impact of the significant weather event as at 30 June 2025.**

## **12.4 CORPORATE SERVICES REPORT - FINANCIAL STATEMENTS FOR PERIOD ENDED 31 MAY 2025**

**Author:** Tracey Graham (Executive Manager of Corporate Services)

**Authorisers:** Janelle Menzies

**Attachments:** 1. Finance Report for Period Ended 31.5.2025 [12.4.1 - 10 pages]

### **EXECUTIVE SUMMARY**

To provide Council with the financial statements for the period ended 31 May 2025.

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### **RECOMMENDATION**

That Council resolves to receive and note the financial statements for the period ended 31 May 2025.

### **DISCUSSION**

A summary of the financial statements for the period ended 31 May 2025 is as follows:

1. Operating revenue was \$23.29 million, slightly above the budget of \$22.93 million.
2. Operating expenses were significantly lower than budgeted, at \$16.61 million compared to \$21.07 million, resulting in an operating position of \$6.68 million, which is \$4.81 million better than budget.
3. Capital items showed a negative variance, with actual capital revenue at \$10.77 million against a budget of \$18.35 million. The net result after capital items was \$17.45 million, which is \$2.76 million below the budget.
4. Council's cash position shows unconstrained funds of \$58.16 million.
5. Aged debt amounts to \$319,943 outstanding over 60 days.
6. Overall, the Council's financial performance shows a strong operating position, but challenges remain in capital revenue and project completion.

### **REPORT ATTACHED**

## FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 MAY 2025

**RECOMMENDATION:**

That Council notes and accepts the financial statements for the period ended 31 May 2025.

**EXECUTIVE SUMMARY:**

This report contains the financial statements for the period ended 31 May 2025.

<b>FINANCIAL STATEMENTS AT A GLANCE</b>			
	Actual YTD \$	Budget YTD \$	Variance \$
Total operating revenue	23,287,990	22,933,320	354,670
Total operating expenses	16,608,669	21,067,852	4,459,183
<b>Operating Position</b>	<b>6,679,321</b>	<b>1,865,468</b>	<b>4,813,853</b>
Capital items	10,769,522	18,346,756	(7,577,234)
<b>Net Result</b>	<b>17,448,843</b>	<b>20,212,224</b>	<b>(2,763,381)</b>
<b>Capital Works Program</b>			
YTD - 2024/25 capital	12,795,054	23,540,084	10,745,030
Full project life capital costing	13,730,778	40,180,017	26,449,239

Council’s net result is \$17.4M, with an unfavourable variance of 14% to budget. Less than forecasted operating expenses (\$4.5M) is offsetting less than forecasted capital revenue (-\$7.6M).

For capital grant revenue, Council recognises the revenue in proportion to the completion percentage of the respective capital project. If capital grant funds are received but no work has been completed, the funds are recorded as a contract liability. Several capital projects have experienced delays, which in turn have delayed the recognition of capital revenue, resulting in a negative variance of \$6.53 to budget.

Council will review the remaining capital program as part of the 2025/26 Budget process in June.

Points of interest to note for the month include the following:

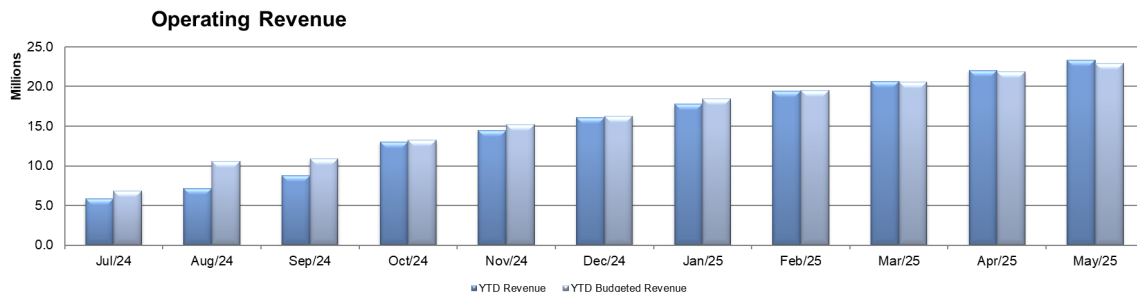
- Council received the final Financial Assistance grant payment of \$192,772 for 2024/25.
- \$164,564 was received for the Indigenous Protected Areas Program.
- Confirmation of practical completion and the final invoice for the 10 community houses was received in May, representing \$652,760 in payables at month end.

**DETAILED REVIEW OF REVENUE & EXPENDITURE**

	<b>ACTUAL YTD</b>	<b>ORIGINAL BUDGET YTD</b>	<b>VARIANCE</b>	<b>VARIANCE</b>	<b>ORIGINAL BUDGET FY 24/25</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>%</b>	<b>\$</b>
<b>Recurrent Revenue</b>					
Levies & charges	531,999	534,818	(2,819)	-1%	534,821
Fees & charges	463,571	314,677	148,894	47%	343,300
Rental income	1,572,345	1,177,891	394,454	33%	1,285,000
Interest received	3,093,531	1,890,625	1,202,906	64%	2,062,500
Sales revenue	6,464,213	8,000,542	(1,536,329)	-19%	8,727,990
Other incomes	133,961	134,516	(555)	0%	139,500
Grants & Subsidies	11,028,370	10,880,251	148,119	1%	10,928,089
	<b>23,287,990</b>	<b>22,933,320</b>	<b>354,670</b>	<b>2%</b>	<b>24,021,200</b>
<b>Recurrent Expenditure</b>					
Employees costs	4,742,051	6,808,197	2,066,146	30%	7,795,210
Materials and services	6,569,645	8,563,360	1,993,715	23%	9,453,592
Finance costs	78,713	60,258	(18,455)	-31%	65,750
Depreciation	5,218,260	5,636,037	417,777	7%	6,148,438
	<b>16,608,669</b>	<b>21,067,852</b>	<b>4,459,183</b>	<b>21%</b>	<b>23,462,990</b>
<b>Operating Result</b>	<b>6,679,321</b>	<b>1,865,468</b>	<b>4,813,853</b>	<b>258%</b>	<b>558,210</b>
<b>Capital</b>					
Capital Revenue	28,076	-	28,076	100%	-
Capital Grants & Subsidies	10,930,739	18,371,628	(7,440,889)	-41%	20,041,875
Capital Expense	(189,293)	(24,872)	(164,421)	-100%	(6,384,757)
	<b>10,769,522</b>	<b>18,346,756</b>	<b>(7,577,234)</b>	<b>-41%</b>	<b>13,657,118</b>
<b>Result After Capital</b>	<b>17,448,843</b>	<b>20,212,224</b>	<b>(2,763,381)</b>	<b>-14%</b>	<b>14,215,328</b>

**OPERATING REVENUE:**

Operating revenue is \$23.29M, on target to budget.

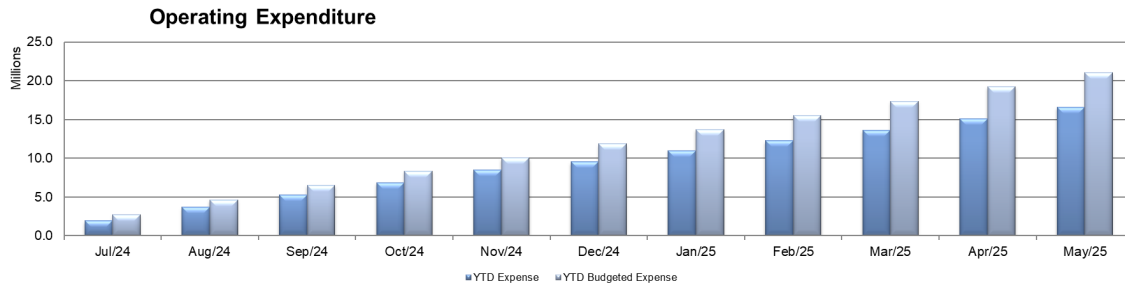


While overall recurrent revenue is relatively on target with the budget, there are some variances that offset each other. Notable variances in operating revenue are as follows:

Variance	Income Category	Reason
\$394K	Rental income	Accommodation revenue is more than forecasted due to requirements of a large stakeholder project.
\$1.2M	Interest received	Interest rates forecasted were conservative with an expected drop in the beginning of the year. This aligned with the economic forecast at the time.
-\$1.5M	Sales revenue	<p>\$568K variance in concrete batching revenue is more than expected due to a large stakeholder project.</p> <p>-\$1.1M variance in private works revenue due to the timing of completion for upgrade works.</p> <p>-\$633K variance in carbon credit sales due to the timing of ACCUs sales in the year.</p> <p>-\$205K for less than expected fuel income.</p> <p>-\$123K variance in other sales of goods mainly to the budgeted bakery sales as well as less than expected admin store sales.</p>

**OPERATING EXPENDITURE:**

Operating expenditure is \$16.6M, compared to the budget of \$21.1M, \$4.5M less than budgeted.



The major drivers of this variance are as follows:

Variance	Expense Category	Reason
\$2.07M	Employee costs	Employee costs are less than budgeted due to excessive absenteeism through the organisation. There have also been vacancies within the Council, notably with executive management roles vacant this financial year
\$1.99M	Materials and services	<p>Administration supplies are \$651K less than budget.</p> <p>Grants repaid is \$606K less than budget, that relates to the Indigenous Employment Initiative funding.</p> <p>Private works expenditure is \$199K less than forecasted.</p> <p>Cost of fuel stock is \$160K less than budget.</p> <p>Consultant expenses are \$175K less than budget.</p>

**Awarded Contracts > \$200,000.00 (GST Exclusive)**

There are no contracts awarded over \$200,000.00 in the month of May.

**CAPITAL EXPENDITURE:**

The capital expenditure as at end of May is \$12,795,054. Council's capital works program for 2024/25 is as follows:

- Airport: New light pole, concreting downlights (WIP)
- Bakery: Upgrade works (Completed)
- Contractor Camp: Ablution unit and donga renewals (WIP)
- DHPW: New Community Houses (Completed)
- DRFA: Restoration of Roads 2023 Wet Weather Events (Completed)
- DRF R1: Airport Upgrade (Yet to start)
- ICCIP: Sewerage Macerator, Plastic screen system, Safety system at grinder pits (WIP)
- L&S Guesthouse: New solar hot water system, Bathroom refurbishment (Yet to start)
- LGGSP: New Staff Housing (WIP)
- LRCI: Front Beach amenities renewal (WIP), Community Hall Refurbishment (WIP), Murrays Creek Crossing floodway upgrade (Completed)
- Council Plant: Isuzu MUX (x2), Toyota Hilux, Isuzu D-Max, Isuzu NPR 75-190, Isuzu NPR 65-190, Water Truck, Mini Excavator, 2.5T Forklift, Grader gearbox, Flail mower attachment, Small boat for sewer ponds (WIP)
- QRRRF: ARNI purchase and implementation (ARNI delivered)
- R2R: Road Upgrades (WIP)
- Sewerage: Engineer and install an A frame with an endless chain (Yet to start)
- Staff Houses Upgrade works (WIP)
- W4QR4: New Staff Housing (WIP)
- TIDS Strathgordon Rd Stabilise & Seal (1.1KM) (Completed)  
Strathgordon Rd (41.1) Floodway Extension 160m2 (Completed)  
Strathgordon Rd - Murray Crossing Extension (Completed)
- W4QR5: Main Road Camp upgrades  
Admin Store upgrades  
Fencing to staff housing  
Power & fencing to the batching plant  
Airport building & house upgrades  
Campground amenities & shelter refurbishment  
New shed & power supply upgrades to the Water Treatment Plant  
Sewerage infrastructure upgrades  
Power to the Sportsfield with amenities upgrades (WIP)

The build of ten community houses (DHPW) is concluded with practical completion and handover finalised in May, while the build of the staff houses ongoing.

The stabilisation and sealing of Strathgordon Rd has been completed as well as the floodway extension. The Strathgordon Rd - Murray Crossing extensions have also reached practical completion.

	YTD Actual	Budget 24/25	Overall Budget	WIP 23/24
Airport	105	20,000	20,000	
Bakery	208,781	211,800	230,000	16,098
Contractors Camp	204,070	250,000	250,000	
Council Roads	61,947	-	-	
DHPW	4,586,247	5,602,490	5,928,236	876,137
Don't Buy Sly Grog	15,781	-	-	
DRF R1	-	1,863,152	14,917,375	
DRFA	2,062,948	5,734,423	7,234,687	12,600
ICCIP	359,316	637,760	637,760	
L&S	-	38,000	38,000	
LGGSP	1,531,830	2,018,699	2,045,710	30,890
LRCI	260,385	389,386	389,386	
Capital Plant	1,210,880	1,171,000	1,171,000	
QRRRF	166,675	186,427	186,427	
R2R	5,902	434,622	2,173,111	
Sewerage	-	30,000	30,000	
Staff Houses	10,032	70,000	70,000	
TIDS	595,928	296,615	296,615	
W4QR4	1,478,821	2,045,710	2,045,710	
W4QR5	35,406	2,540,000	2,540,000	
<b>Grand Total</b>	<b>12,795,054</b>	<b>23,540,084</b>	<b>40,204,017</b>	<b>935,724</b>

The AirBridge Rapid Network Infrastructure (ARNI) control unit has been delivered under the QRRRF funding. Council has purchased the Toyota Hilux, Isuzu D-Max & MUX, 2.5T Forklift, Water Truck, Excavator, Garbage Truck and two Fuso trucks.

### **COUNCIL CASH POSITION**

#### **Council's Unconstrained Funds**

Porpuraaw Aboriginal Shire Council

As of 31 May, 2025

	\$	\$
Cash At Bank	2,450,271	
QTC - Investment	<u>68,417,728</u>	70,868,000
Trade Debtors	755,266	
Provision Doubtful Debts	<u>(173,466)</u>	581,799
Less: Trade Creditors		(2,072,219)
Less: Tied Grant Funds		(7,362,100)
Less: Current Commitments		(4,097,949)
Adjustment for major commitments of tied grant funds		241,521
<b>Total Unconstrained Funds</b>		<b><u>58,159,053</u></b>

Please see Appendix A: Statement of Financial Position for further details on Council's assets, liabilities, and community equity.

**Summary of Council’s Aged Debt**

Council aims to minimise the amount of outstanding monies owed through regular review of debtor accounts and systematic engagement with our debtors.

As at the end of May 2025, \$319,943 is outstanding over 60 days.

Below is a snapshot of the significant aged debt:

\$94,534	For service levies & rent	Negotiations through legal representation is not progressing. No resolution has been achieved to date. The Council premise has now been vacated.
\$54,679	For service levies	A commercial property is in arrears. Understanding has been achieved between the Council and debtor with payments being made towards the aged debt, however repayments have become sporadic.
\$54,754	For service levies	Debtor is a state department that is disputing the service levies. Council has escalated the matter, and it is currently under the final review by the state department.
\$103,469	For service levies	This debt relates to the service levies for 19 homeownership leasee properties within community. There are 20 accounts, 7 properties have payments recorded with 1 account paid in full and 6 others on payment plans. For 13 properties no payments have been made.

**FINANCIAL SUSTAINABILITY STATEMENT**

The Department of State Development, Infrastructure, Local Government and Planning (DSDILGP) financial sustainability ratios have been provided as an indication of Council’s performance against key financial sustainability criteria.

There are eight ratios that review sustainability measures across the categories of:

- Financial capacity
- Operating Performance
- Liquidity
- Asset management

The three asset management ratios and the population growth ratio will be presented to Council at end of year.

Below is an overview of Pompokuraaw's sustainability measures for May 2025.

Type	Measure	Target	Actual 24/25	5-Year Average
Financial Capacity	<b>Council Controlled Revenue Ratio</b>	No target	<b>4.28%</b>	<b>3.34%</b>
Operating Performance	<b>Operating Surplus Ratio</b>	Greater than 0%	<b>28.7%</b>	<b>2.69%</b>
Operating Performance	<b>Operating Cash Ratio</b>	Greater than 0%	<b>51.1%</b>	<b>35.73%</b>
Liquidity	<b>Unrestricted Cash Expense Cover Ratio</b>	Greater than 4 months	<b>61 months</b>	-

**Council Controlled Revenue Ratio – An Indicator of Financial Flexibility**

Council controlled revenue is an indicator of Council's financial flexibility, ability to influence its operating income and capacity to respond to unexpected financial shocks. This ratio is calculated by adding service levies plus statutory fees & charges and dividing by the total operating revenue.

**Operating Surplus Ratio – A Measure of Sustainability**

This ratio is a measure of a local government's ability to cover its operational costs and have revenues available for capital funding or other purposes. This ratio is calculated by dividing the operating result by the total recurrent revenue being principally operating grants, sales revenue, interest and rental income.

**Operating Cash Ratio**

The operating cash ratio is a measure of Council's ability to cover its core operational expenses and generate a cash surplus excluding depreciation and finance costs. The ratio is calculated by adding the operating result plus depreciation and finance cost divided by total operating revenue.

**Unrestricted Cash Expense Cover Ratio**

The unrestricted cash expense cover ratio is an indicator of the unconstrained cash available to meet ongoing and emergent financial demands. The ratio is calculated by adding total cash and current investments less externally restricted cash (grants) divided by operating expenditure (less depreciation and finance costs).

The result represents the number of months Council can continue operating based on current monthly expenses. This measure is to be present to Council as a single-year result only.

**COUNCIL GRANT REVIEW**

Pompuraaw Aboriginal Shire Council

Tied Grants by Project

For the Month Ended 31 May 2025

	Balance 1/07/2024	Revenue	Council Contribution	Expense	Balance
	\$	\$	\$	\$	\$
<b>Commonwealth Government Grants</b>					
<b>Department of Infrastructure, Transport, Regional Development, Communications &amp; The Arts</b>					
Financial Assistance Grant	-	5,048,276	-	(5,048,276)	-
Roads to Recovery	-	-	-	(5,902)	(5,902.00)
Local Roads & Community Infrastructure Program - Phase 3	(103,336)	103,336	-	-	-
Local Roads & Community Infrastructure Program - Phase 4	-	233,632	-	(260,385)	(26,753)
Total	(103,336)	5,385,244	-	(5,314,563)	(32,655)
<b>Department of Health &amp; Aged Care</b>					
CHSP Home Support Programme (HACC)	17,658	364,638	(17,658)	(394,258)	(29,621)
Support at Home & New Aged Care Act Transition Funding	-	10,000	-	-	10,000
Indigenous Employment Initiative (IEI) - Aged Care	713,794	557,221	-	(571,171)	699,844
Total	731,452	931,859	(17,658)	(965,429)	680,224
<b>Department of Climate Change, Energy, the Environment and Water</b>					
Indigenous Protected Areas (IPA) Program	-	329,128	-	(957)	328,171
Total	-	329,128	-	(957)	328,171
<b>Services Australia</b>					
Centrelink Agency	-	39,298	8,355	(47,653)	-
Total	-	39,298	8,355	(47,653)	-
<b>Total - Commonwealth Govt Grants</b>	<b>628,117</b>	<b>6,685,529</b>	<b>(9,303)</b>	<b>(6,328,603)</b>	<b>975,739</b>
<b>State Government Grants</b>					
<b>Department of Environment, Science &amp; Innovation</b>					
QIL&S Ranger Program	49,333	797,590	-	(618,857)	228,065
Total	49,333	797,590	-	(618,857)	228,065
<b>Queensland Fire and Emergency Services</b>					
State Emergency Services	-	14,011	-	(13,329)	682
Total	-	14,011	-	(13,329)	682
<b>Department of Justice &amp; Attorney-General</b>					
Community Justice Group	108,274	181,114	-	(208,799)	80,588
Total	108,274	181,114	-	(208,799)	80,588
<b>State Library of Queensland</b>					
Indigenous Libraries	-	23,000	13,166	(28,561)	7,605
First Five Forever Program	-	3,000	-	(1,003)	1,997
Total	-	26,000	13,166	(29,564)	9,602
<b>Department of Transport and Main Roads</b>					
ATSI TIDS Projects	-	595,928	-	(595,928)	-
Total	-	595,928	-	(595,928)	-
<b>Queensland Health</b>					
ATSI Public Health Program	-	206,096	-	(228,496)	(22,400)
Total	-	206,096	-	(228,496)	(22,400)
<b>Health and Wellbeing Queensland</b>					
Discrete Communities Planning Funding	-	75,315	-	-	75,315
Total	42,298	75,315	-	-	75,315
<b>Department of Agriculture, Fisheries &amp; Forestry</b>					
Coastal Clean Up	42,298	-	-	(39,919)	2,379
Total	42,298	-	-	(39,919)	2,379
<b>Department of Education, Skills &amp; Employment</b>					
First Start Program	-	45,000	-	-	45,000
Total	-	45,000	-	-	45,000

**Pormpuraaw Aboriginal Shire Council**

**Tied Grants by Project**

**For the Month Ended 31 May 2025**

	<b>Balance 1/07/2024</b>	<b>Revenue</b>	<b>Council Contribution</b>	<b>Expense</b>	<b>Balance</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>State Government Grants</b>					
<b>Queensland Reconstruction Authority</b>					
<i>DRFA 2023 Restoration - Kowanyama Rd</i>	(222,539)	1,014,168	-	(791,629)	-
<i>DRFA 2023 Restoration - BAAS Yard Rd</i>	50,983	80,859	-	(131,842)	-
<i>DRFA 2023 Restoration - Northern Rd</i>	533,775	367,771	-	(901,546)	-
<i>DRFA 2023 Restoration - Pormpuraaw Rd</i>	94,511	-	(88,870)	(5,640)	-
<i>DRFA - CAT D Betterment Program</i>	124,954	18,466	88,870	(232,291)	-
<i>Qld Resilience &amp; Risk Reduction Fund</i>	-	61,928	-	(173,543)	(111,615)
<i>DRF Aerodrome Upgrade</i>	4,475,212	-	-	-	4,475,212
<i>DRFA 2025 Emergent Works</i>	-	-	-	(8,575)	(8,575)
<i>Get Ready Qld</i>	(1,356)	6,780	-	(3,352)	2,072
<b>Total</b>	<b>5,055,539</b>	<b>1,549,973</b>	<b>-</b>	<b>(2,248,418)</b>	<b>4,357,094</b>
<b>Department of Treaty, Aboriginal &amp; Torres Strait Islander Partnerships, Communities and the Arts</b>					
<i>Splashpark</i>	(87,500)	350,000	-	(182,886)	79,614
<i>Service Enhancement Plan</i>	(45,000)	-	-	-	(45,000)
<i>Don't Buy Sly Grog Initiative</i>	(7,750)	60,000	-	(35,671)	16,579
<b>Total</b>	<b>(140,250)</b>	<b>410,000</b>	<b>-</b>	<b>(218,557)</b>	<b>51,193</b>
<b>Department of Communities, Housing &amp; Digital Economy</b>					
<i>Qld Community Support Scheme</i>	-	60,571	-	(48,104)	12,467
<i>Community Transport</i>	-	40,379	14,990	(55,369)	-
<i>Forward Remote Capital Program - 7 Social Houses</i>	3,053,866	-	-	(3,202,016)	(148,149)
<i>Remote Capital Program - 3 Social Houses</i>	1,405,409	-	-	(1,384,232)	21,177
<b>Total</b>	<b>4,459,275</b>	<b>100,950</b>	<b>14,990</b>	<b>(4,689,721)</b>	<b>(114,505)</b>
<b>Department of Tourism &amp; Sport</b>					
<i>Deadly Active Sport &amp; Recreation Program</i>	-	63,000	-	(51,043)	11,957
<b>Total</b>	<b>-</b>	<b>63,000</b>	<b>-</b>	<b>(51,043)</b>	<b>11,957</b>
<b>Department of State Development, Infrastructure, Local Government and Planning</b>					
<i>Indigenous Council Funding</i>	-	2,649,230	-	(2,649,230)	-
<i>LGSP - New Staff Duplex Complex</i>	392,110	-	342,012	(1,721,123)	(987,000)
<i>Works for Queensland 2021-2024</i>	800,000	640,000	-	(1,478,821)	(38,821)
<i>Works for Queensland 2024-2027</i>	-	1,200,000	-	(35,406)	1,164,594
<i>ICCIP</i>	458,098	-	-	(359,316)	98,782
<b>Total</b>	<b>1,650,208</b>	<b>4,489,230</b>	<b>342,012</b>	<b>(6,243,896)</b>	<b>237,555</b>
<b>Total - State Govt Grants</b>	<b>11,224,677</b>	<b>8,554,207</b>	<b>370,169</b>	<b>(15,186,528)</b>	<b>4,962,524</b>
<b>Other Grant Providers</b>					
<b>Local Government Association of Queensland - LGAQ</b>					
<i>Rapid Low Earth Orbit (LEO) Program</i>	(17,383)	45,000	-	(27,617)	-
<b>Total</b>	<b>(17,383)</b>	<b>45,000</b>	<b>-</b>	<b>(27,617)</b>	<b>-</b>
<b>Cape York Natural Resource Management</b>					
<i>Nest to Ocean (Turtle Program) CY397 R8</i>	5,395	11,500	-	(16,895)	-
<b>Total</b>	<b>5,395</b>	<b>11,500</b>	<b>-</b>	<b>(16,895)</b>	<b>-</b>
<b>Total Other Grant Providers</b>	<b>(11,988)</b>	<b>56,500</b>	<b>-</b>	<b>(44,512)</b>	<b>-</b>
<b>Total Grants</b>	<b>11,840,805</b>	<b>15,296,236</b>	<b>360,865</b>	<b>(21,559,643)</b>	<b>5,938,264</b>
<b>Add back negative (unclaimed ) grant balances</b>	<b>484,864</b>				<b>1,423,836</b>
<b>Unspent grant revenue</b>	<b>12,325,669</b>				<b>7,362,100</b>

**APPENDIX A: STATEMENT OF FINANCIAL POSITION**

**Porpuraaw Aboriginal Shire Council  
Statement of Financial Position  
As at 31 May 2025**

	<b>2024/25</b>
	<b>\$</b>
<b>Current assets</b>	
Cash At Bank	2,450,271
Cash - Trust Account	488,219
Cash - QTC Account	68,417,728
Receivables	581,799
Contract Asset	1,372,169
Inventories	580,241
<b>Total current assets</b>	<u>73,890,427</u>
<b>Non-current assets</b>	
Property, plant and equipment	169,318,587
Other financial assets	12,124,158
<b>Total non-current assets</b>	<u>181,442,745</u>
<b>Total assets</b>	<u>255,333,173</u>
<b>Current liabilities</b>	
Payables	2,072,219
Contract Liability	5,816,072
Provisions	801,881
<b>Total current liabilities</b>	<u>8,690,171</u>
<b>Non-current liabilities</b>	
Provisions	189,488
<b>Total non-current liabilities</b>	<u>189,488</u>
<b>Total liabilities</b>	<u>8,879,659</u>
<b>Net community assets</b>	<u>246,453,514</u>
<b>Community equity</b>	
Asset revaluation surplus	140,249,131
Retained surplus	106,204,382
<b>Total community equity</b>	<u>246,453,514</u>

## **13 EXECUTIVE MANAGER OF OPERATIONS REPORTS**

Nil

## **14 EXECUTIVE MANAGER OF COMMUNITY SERVICES REPORTS**

Nil

## **15 CONFIDENTIAL ITEMS\***

Nil

### **15.1 PERMISSION TO RESIDE**

#### **CONFIDENTIAL REASONS**

As required under Section 254J(3) of the *Local Government Act 2009*, this item is considered confidential due to the following reason(s):

(f) matters that may directly affect the health and safety of an individual or a group of individuals.

#### **EXECUTIVE SUMMARY**

Council to consider approving Applications to Reside in Pormpuraaw.

#### **RECOMMENDATION**

That Council to approve the Applications to Reside in Pormpuraaw as received.

## **16 LATE ITEMS**

## **17 TENDERS & QUOTATIONS**

Nil

## **18 NOTICE OF MOTION**

## **19 NEXT MEETING**

## **20 CLOSE OF MEETING**